

Charity no. SC046753

BONNYRIGG ROSE FOOTBALL CLUB

ANNUAL REPORT & ACCOUNTS

YEAR ENDED 31 JULY 2021

**BONNYRIGG ROSE FOOTBALL CLUB
ANNUAL REPORT
YEAR ENDED 31 JULY 2021**

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**BONNYRIGG ROSE FOOTBALL CLUB
ANNUAL REPORT
YEAR ENDED 31 JULY 2021**

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LEGAL & ADMINISTRATIVE INFORMATION

Registered charity number:	SC046753
Trustees:	James Wilson (General Manager) Robin Laing John Sime Colin McEwan David Kelly
Treasurer:	Robin Laing
Bankers:	Bank of Scotland plc., PO Box 1000 BX2 1LB
Independent Examiner:	Ian B Wilson C.A., 4a High Street, Bonnyrigg, EH19 2AA

The Board of Trustees has pleasure in presenting its report and accounts for the year ended 31 July 2021.

Compliance with existing law

The accounts comply with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities SORP (FRS 102) and are in accordance with the charity's constitution.

Constitution

Bonnyrigg Rose Football Club was registered as a charity on 29 July 2016. It is an unincorporated association. The day to day management of the charity is the responsibility of the Committee, which is elected under the terms of the constitution and ultimately report to the Board of Trustees. Committee members are elected at the AGM and serve a period of 2 years before requiring re-election.

Charity Status

The Association is recognised by HMRC as having charitable status. It is also registered with the Office of the Scottish Charity Regulator (O.S.C.R.). Its charity number is SC046753.

Purpose

The aim of Bonnyrigg Rose Football Club is to provide a safe environment and to encourage and promote the development of football and health within the community of Bonnyrigg through the provision of youth teams for boys and girls that foster fair play, participation for all, irrespective of race, colour, religion, sex, sexuality or disabilities.

Affiliations

The club is affiliated to Scottish Youth Football Association, Scottish Youth Football Association and to the Scottish Women's Football Association.

Activities of the year

As with the previous Financial Year Covid played its part in disrupting our football and club operations with another lockdown from January 21 to April 21.

Thanks to the support from the volunteer Committee and the club employees for their support – everyone has their part to play to ensure we remain successful and can build on recent years.

The committee as most of you know had an overhaul 3 years ago with the structure changing to prepare the club for the future. Roles within the committee have inevitably changed as the club has grown. The role of Finance Manager is now vacant and will continue to be performed by the General Manager in the interim. On a positive note, we have managed to appoint a HR Manager to the committee – Our new HR Manager and committee member is a Corporate Lawyer and specifically works in Employment Law. This brings skills and knowledge to the club that currently we don't have

on the committee. The committee will continue to evolve as we need to meet the demands of a modern football club.

The club now has 5 employees and have 2 vacant positions one for a caretaker and a second position will be for a Football Development Manager. Further work will be done in the future to raise funds for more employees in particular in Community roles to lighten Community Development Managers' workload and grow on the solid foundations that have been laid.

Charity – the club has operated as an Unincorporated Charitable Status since 2016. In the last year we have successfully applied to move to a SCIO. Essentially that means the trustees are not solely accountable for club activities. Once new Bank Account details are in place we will go through the process of closing the current charity and transferring all assets to the new SCIO. This will mean all club fees direct debits being changed to the new club accounts however it is essential we operate under a SCIO umbrella for the continued future of the club and to realise the Asset Transfer of the facilities at Poltonhall once the 3G surface is renewed. We will advise everyone in due course of the change of account details for fees.

Under the Charitable status the club continues to benefit from Gift Aid on donations made as membership fees. The club accrued £22k in Gift Aid, this figure was affected by the lockdown periods and reduced membership fees.

Poltonhall Redevelopment - Any additional funds have allowed us to invest into the Poltonhall Redevelopment fund and allow us to purchase the necessary Plant and Machinery to maintain the facility to the highest standard. It also puts us in good stead for the future as we will have to sustain these levels of profit to ensure the Astro Pitches can be renewed when they need done and not what we have witnessed with the degeneration of the current playing area.

Start date for the resurfacing and extension project is to be October 2021 with expected completion date April 2022.

The club has also managed considerable investment in its grass pitches with verti draining become a regular routine maintenance item and a one off top dressing of both pitches have seen them improve no end.

Year 2020 -21 the club spent £63k with RJM Sports on renewing kit for the age groups.

Whilst the majority of members pay fees on time each month regularly, we do find ourselves chasing around £1000 worth of debt each month, very much from people who have forgotten to pay and haven't set up the direct debit or standing order. This is time consuming for the club employees and the General Manager. We continue to work with anyone whose circumstances have changed and the Bursary Fund still remains an option. We hope in the future everyone will move over to standing order or Direct Debit which will save resource however we cannot ignore the debt and allow the people who pay regularly to subsidise those that don't.

Community Development.

The club continues its partnership working with other likeminded organisations including:

Lasswade High School , Community and Life long Learning (Midlothian Council) Local Faith Groups, Health in Mind, Co-Op, Local Dance School – KIC , Tiny Changes , Galaday Committee, SFA Local Politicians, Veterans ,Red Cross, Poltonhall Community Council , PMHS, Emotion All, LCS , Rebecca McKinney, Fiona Carpenter, Gold and Gray , RUTS .

The Clubs strategy continues to focus on 3 areas

- Positive Mental Health
- Inclusion
- Positive Destinations

We were really pleased to welcome the new club chaplain into the fold. Louise Purden is officially the club's chaplain and it will be great having Louise involved in club activity going forward.

Positive Mental Health Programme

This year has seen everything we do having adapt to cope with the impact of covid 19.

- #Midlothian Men Matter currently meet online. This seems to have worked well enough for the group; however they will be pleased to get back to a face to face meeting.
- The demand for 121-person centered counseling support increased as people struggled because of the consequences of isolation, anxiety as a result of Covid 19. We have supported the delivery of over 170 counselling sessions for local people. We work in partnership with 4 different professionals who deliver services on our behalf
- We continue to support Mums Walk and Suicide Prevention week.
- The club is the only Club on the SFA'S Advisory Panel for Mental Health.
- The club is on the Health in Minds Advisory Group Panel.
- Programme with Lasswade High is supporting Training staff on Mental Health First Aid and support with managing stress and anxiety for senior pupils as well as 121 counselling support on offer
- Highlight for the club this year was being recognized for the work we do within the community by HRH Prince William.
- The club has trained 10 people in Mental Health First Aid (CIPD). Another session is planned for November 2021

Inclusion

The social inclusion group continued to meet weekly online via zoom.

Team United has settled well and train weekly. Bonnyrigg Rose will be represented in the Team United Tournament in October 2021.

Working with the Council the club is supporting the 'Community Payback' concept by having those who are carrying out Community Service coming to work in non-football related projects in the club.

The club had 20 slots for guests in the summer camp. The kids were identified through Social Work and Communities & Lifelong Learning service. The kids were all dealing with challenges in one way or another, however all joined in, had great fun, made new friends and some even enjoyed it so much they have applied to join the club. This was a very successful project and one that the club should build into its annual programme. As well as football the kids all had lunch together with the Gold and Gray coaches. Really positive experience all round.

Positive Destinations

Positive Destinations is the concept driven by Education in Scottish Government. That alongside (GIRFEC) 'Getting it right for each Child' is based around doing the best thing possible for each child.

In Partnership with Midlothian Council (CLL) Community and life long learning the youth group is established. Every Friday at the Pavillion. Covid restricted numbers for gathering, so the focus was targeting children that needed extra support.

We have supported 2 young adults in the community who are working towards their saltire award. They were given volunteering opportunities.

2 Player working towards the duke of Edinburgh awards

We have some of our older girls supporting the academy coaching. These girls will start to go through their SFA accredited coaching badges.

Funding 2020/2021

The club has again received pockets of funding this year. Most of the funding has allowed us to support the activity of the Positive Mental Health Programme

We received a small grant which will be used to help get our lunch club up and running.

Funding from the Council and Bonnyrigg and Sherwood Development Trust allowed us to develop our outside space which will be used for many purposes including meetings, counselling sessions, family therapy, menshed, café and Santa's grotto.

What's Next in 2021/2022

Continue to develop the strategy based around need / demand and in line with the Councils Local plan.

We have registered with Men Shed Scotland - we will soon look to implement a Menshed at the Club

Health in Mind – Walking Group and Cycling Group

Mental Health First Aid (cipd) November 2021

Lunch club starts up on 06/09/2021. Red Cross clients and Health in Mind Clients. Env Health have approved the site / processes fit for purpose

Café Rose - Community Café will have a phased opening, however plans to be open for our busy football events.

Session/ Training for local organisations on “county lines”. This will be in partnership with Police Scotland.

Review of financial position

The Statement of Financial Activities shows that there was income received in the year of £278,695 (2020 - £232,489). Expenditure amounted to £211,942 (2020 - £204,761), leaving a net surplus for the year of £66,753 (2020 - £27,728).

The funds under management amount to £159,594 (2020 - £96,841).

The funds under management are represented by a restricted fund for Mental Health £10,851 (2020 - £822), and unrestricted funds totaling £163,594 (2020 - £96,019). Part of the unrestricted funds have been designated by the trustees for special use as shown in Note 12.

Trustees' responsibilities

Charity Law requires the Board of Trustees to prepare financial statements each year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those financial statements the Board of Trustees is required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charities SORP
- Make judgments and estimates that are reasonable and prudent
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

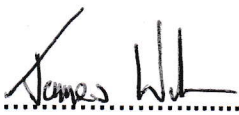
The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Charities SORP (FRS 102).

The applicable law also sets out trustees' responsibilities for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risks

The Board of Trustees has reviewed the major risks to which the charity is exposed and has established systems to mitigate those risks.

This Report was approved and signed on behalf of the council on 2022.


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Jim Wilson, General Manager


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Robin Laing, Treasurer

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

**REPORT TO THE COUNCIL OF
BONNYRIGG ROSE FOOTBALL CLUB
(Registered charity number SC046753)**

On the accounts of the charity for the year ended 31 July 2021, set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulation 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention,

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 4/3/22

IAN B WILSON C.A.
4A High Street,
Bonnyrigg
EH19 2AA

BONNYRIGG ROSE FOOTBALL CLUB
STATEMENT OF FINANCIAL ACTIVITIES CHARITY NUMBER SC046753
YEAR ENDED 31 JULY 2021

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	Note	Unrestricted fund 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations	4	238,968	24,446	263,414	220,626
Charitable activities	5	15,281	0	15,281	11,863
Total income		<u>254,249</u>	<u>24,446</u>	<u>278,695</u>	<u>232,489</u>
Expenditure:					
Charitable activities	6	<u>196,949</u>	<u>14,993</u>	<u>211,942</u>	<u>204,761</u>
Total expenditure		<u>196,949</u>	<u>14,993</u>	<u>211,942</u>	<u>204,761</u>
Net movement in funds		57,300	9,453	66,753	27,728
TRANSFERS BETWEEN FUNDS		<u>-4,321</u>	<u>4,321</u>	<u>0</u>	<u>0</u>
		52,979	13,774	66,753	27,728
Reconciliation of funds :					
Total funds brought forward		<u>96,019</u>	<u>822</u>	<u>96,841</u>	<u>69,113</u>
Total funds carried forward	11	<u>148,998</u>	<u>14,596</u>	<u>163,594</u>	<u>96,841</u>

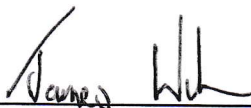
The Statement of Financial Activities includes all gains and losses in the year and therefore a Statement of Total Recognised Gains and Losses has not been prepared.
All of the above amounts relate to continuing activities.

**BONNYRIGG ROSE FOOTBALL CLUB
BALANCE SHEET
31 JULY 2021**

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	Note	2021 £	2021 £	2020 £
FIXED ASSETS				
Equipment	8		41,431	12,816
CURRENT ASSETS				
Debtors	9	19,277		4,464
Cash at bank and in hand		105,197		89,202
Total current assets		<u>124,474</u>		<u>93,666</u>
LIABILITIES				
Creditors: amounts falling due within one year	10	<u>2,311</u>		<u>9,641</u>
Net current assets			122,163	84,025
Net assets			<u>163,594</u>	<u>96,841</u>
THE FUNDS OF THE CHARITY:				
Restricted income funds	12		14,596	822
Unrestricted income funds	12		148,998	96,019
Total charity funds			<u>163,594</u>	<u>96,841</u>

The accounts were approved by the Trustees on and signed on their behalf by



1. GENERAL INFORMATION

The charity is a registered charity in Scotland and is unincorporated. The address of the principal office is 12 South Quarry View, Gorebridge, Midlothian EH23 4GT.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, "The Financial Reporting Standard applicable in the UK and the Republic of Ireland", the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. ACCOUNTING POLICIES

Basis of preparation - The financial statements are prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the charity.

Going concern - There are no material uncertainties concerning the charity's ability to continue.

Disclosure exemptions – The charity satisfies the criteria of being a qualifying entity as defined by FRS 102. As such advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented by the charity.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty – The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting – The charity has both restricted and unrestricted funds. Some of the unrestricted funds have been earmarked by the trustees for specific purposes. These are described as designated funds. Further details of each fund are disclosed in notes 12 & 13.

Income - Grant income intended to finance revenue expenditure is credited to the Statement of Financial Activities in the period to which it relates.

Income generated by the charity including fundraising and donations is included when its receipt is probable.

Revenue expenditure - Where possible, expenditure is classified under the principal categories of charitable activities and governance costs. Charitable activities include all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including support costs and costs relating to the governance of the charity apportionable to charitable expenditure. Governance costs consist of independent examination fees and other costs concerned with governance.

4 Donations

	2021 £	2021 £	2021 £	2020 £
	Unrestricted funds	Restricted funds	Total funds	Total funds
Subscriptions	147,658	0	147,658	106,431
Gift Aid tax reclaimed	29,259	0	29,259	16,530
Midlothian Council grant	20,878	0	20,878	32,888
Midlothian Council Foodbank grant	0	0	0	10,000
Foundation Scotland	0	5,000	5,000	3,246
Coalfields Regeneration Trust	0	2,946	2,946	750
Robertson Trust	0	7,000	7,000	7,000
Corra Foundation	0	5,500	5,500	2,000
Sundry donations	2,980	0	2,980	9,507
Sundry Income	2,182	0	2,182	7,104
Sponsorship	20,300	4,000	24,300	6,500
Government CJRS grant	15,711	0	15,711	18,670
	<u>238,968</u>	<u>24,446</u>	<u>263,414</u>	<u>220,626</u>

5 Activities for generating funds

	£	£	£	£
Rents received	15,281	0	15,281	11,863
	<u>15,281</u>	<u>0</u>	<u>15,281</u>	<u>11,863</u>

6 Charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Midlothian Council Training rentals	15,691	0	15,691	19,329
Teams running costs	16,150	0	16,150	53,737
Events	3,468	255	3,723	5,210
Salaries	59,903	7,000	66,903	61,175
Training courses	2,539	7,738	10,277	0
Returned grants	0	0	0	4,963
Foodbank	0	0	0	5,037
Equipment	0	0	0	3,251
Links Engraving (trophies etc)	0	0	0	0
Gas & Power	4,674	0	4,674	7,188
League Fees/Fines	932	0	932	548
Maintenance	15,791	0	15,791	3,500
Printing & Stationery	0	0	0	0
Admin support	3,355	0	3,355	7,200
Academy costs	64,859	0	64,859	17,326
Sundry expenses	867	0	867	4,228
Telephone & Internet	547	0	547	2,931
Insurance	548	0	548	542
Charitable donations	347	0	347	0
Independent examination fee	1,300	0	1,300	1,450
Asset Transfer costs	0	0	0	6,426
Depreciation	5,978	0	5,978	720
	<u>196,949</u>	<u>14,993</u>	<u>211,942</u>	<u>204,761</u>

7 Staff costs

	2021	2020
	£	£
Gross salaries	62,466	40,888
Employer's NI	1,265	1,141
Employer's Pension cost	557	476
	<u>64,288</u>	<u>42,505</u>

Average number of employees	<u>3</u>	<u>4</u>
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All employees are part time..

None of the trustees have been paid any remuneration or received any other benefits from the charity or a related entity.

No trustee expenses have been incurred.

8 Fixed Assets

	<u>Equipment</u>	<u>Fixtures & fittings</u>	<u>Total</u>
At cost			
At 31 July 2020	13,536	-	13,536
Additions	16,147	18,446	34,593
At 31 July 2021	<u>29,683</u>	<u>18,446</u>	<u>48,129</u>
Depreciation			
At 31 July 2020	720	-	720
Charge for year	1,367	4,611	5,978
At 31 July 2021	<u>2,087</u>	<u>4,611</u>	<u>6,698</u>
Net book value			
At 31 July 2021	<u>27,596</u>	<u>13,835</u>	<u>41,431</u>
At 31 July 2020	<u>12,816</u>	<u>-</u>	<u>12,816</u>

9 Debtors

	2021	2020
	£	£
Gift aid tax recoverable	10,778	3,944
Sundry debtors	8,499	520
	<u>19,277</u>	<u>4,464</u>

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	900	8,283
Payroll taxes	1,411	1,358
	<u>2,311</u>	<u>9,641</u>

11 Transactions with related parties.

There have been no transactions with related parties which require to be disclosed.

12 Movement in funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Restricted funds:					
Robertson Trust	-	7,000	7,000	-	-
Mental Health Fund	822	13,446	7,738	4,321	10,851
Tiny Changes	-	4,000	255	-	3,745
	<u>822</u>	<u>24,446</u>	<u>14,993</u>	<u>4,321</u>	<u>14,596</u>
Unrestricted funds:					
General fund	<u>25,397</u>	<u>254,249</u>	<u>196,949</u>	<u>-10,575</u>	<u>72,122</u>
Designated funds:					
Bursary fund	2,248	-	-	-894	1,354
Community fund	1,693	-	-	7,403	9,096
Astro fundraising fund	62,681	-	-	-255	62,426
Building maintenance fund	4,000	-	-	-	4,000
	<u>70,622</u>	<u>-</u>	<u>-</u>	<u>6,254</u>	<u>76,876</u>
Total unrestricted funds	<u>96,019</u>	<u>254,249</u>	<u>196,949</u>	<u>-4,321</u>	<u>148,998</u>
TOTAL CHARITY FUNDS	<u>96,841</u>	<u>278,695</u>	<u>211,942</u>	<u>-</u>	<u>163,594</u>

Transfers between funds have been made as follows:
 from General fund to Mental Health fund - earmarked for planned expenditure
 from General fund to Community fund - earmarked for planned expenditure

13 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fixed assets	41,431	-	41,431	12,816
Current assets	109,878	14,596	124,474	93,666
Current liabilities	-	2,311	2,311	9,641
	<u>148,998</u>	<u>14,596</u>	<u>163,594</u>	<u>96,841</u>

PURPOSE OF RESTRICTED FUNDS

Robertson Trust

Funds granted towards the salary costs of the Development Officer.

Mental Health Fund

Funds were granted by Midlothian Council and Foundation Scotland specifically for the development of the Club's Positive Mental Health Project.

There is planned activity throughout the year to which funds are allocated.

This project is linked in to the Club's community development plan and overall strategy.

Tiny Changes

Tiny Changes award was to support Autistic kids and their families.