

Duns Rugby Football Club
Financial Statements
for the Year Ended 31st March 2026

Duns Rugby Football Club

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for the year ended 31st March 2026

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Duns Rugby Football Club
General Information
for the year ended 31st March 2026

Address:	Castle Park Duns Berwickshire TD11 3QQ
Accountants:	Rennie Welch LLP Academy House Shedden Park Road Kelso Roxburghshire TD5 7AL

Unaudited Financial Statements
for the year ended 31st March 2026

Accountants' Report to
Duns Rugby Football Club

In accordance with our terms of engagement we have prepared for your approval the financial statements of Duns Rugby Football Club for the year ended 31st March 2026 on pages four to seven from the accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at their website.

This report is made solely to you in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Duns Rugby Football Club and state those matters that we have agreed to state to you in accordance with the requirements of ICAS as detailed at their website. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you for our work or for this report.

We have not been instructed to carry out an audit or a review of the financial statements of Duns Rugby Football Club. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Rennie Welch

Rennie Welch LLP
Academy House
Shedden Park Road
Kelso
Roxburghshire
TD5 7AL

22nd June 2026

Unaudited Financial Statements
for the year ended 31st March 2026
Duns Rugby Football Club

Client Approval Certificate

We approve the financial statements and confirm that we have made available all relevant records and information for their preparation.

Duns RFC Management Committee

22nd June 2026

Duns Rugby Football Club

**Trading and Profit and Loss Account
for the year ended 31st March 2026**

	2026		2025	
	£	£	£	£
Income				
Bar sales		20,401		23,072
Cost of sales				
Bar purchases	12,940		11,387	
Bar wages	1,350		1,409	
Sundry bar costs	180		180	
		14,470		12,976
Gross profit		5,931		10,096
Other income				
Sponsorship and donations	10,788		9,681	
Hall hire	10,319		8,004	
Sundry income	1,811		3,413	
Fundraising	8,772		7,164	
Memberships	11,887		11,187	
Gate collections	305		774	
Grants	33,330		38,025	
Bank interest received	1		-	
		77,213		78,248
		83,144		88,344
Expenditure				
Development officers salary	24,214		22,176	
Development managers salary	13,135		11,104	
Rates and water	1,338		1,753	
Insurance	5,256		5,154	
Light and heat	12,717		9,834	
Hire of plant and machinery	990		2,041	
Telephone	847		736	
Postage and stationery	70		141	
Advertising	174		-	
Travelling	8,742		4,597	
Repairs and renewals	4,644		7,200	
Cleaning	1,153		2,106	
Sundry expenses	1,364		2,179	
Accountancy fee	1,875		1,875	
Team catering costs	2,677		4,265	
Medical supplies	1,401		1,401	
Player clothing and merchandise	(827)		3,741	
Hire of facilities	224		579	
		79,994		80,882
		3,150		7,462
Finance costs				
Bank charges		867		453
Carried forward		2,283		7,009

Duns Rugby Football Club

Trading and Profit and Loss Account
for the year ended 31st March 2026

	2026		2025	
	£	£	£	£
Brought forward		2,283		7,009
Depreciation				
Freehold property	15,531		15,531	
Grant released	(15,213)		(15,213)	
Plant and machinery	725		853	
Fixtures and fittings	2,361		2,342	
Motor vehicles	454		605	
		3,858		4,118
Net (loss)/profit		(1,575)		2,891

Duns Rugby Football Club**Balance Sheet**
31st March 2026

		2026		2025	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	1		244,266		263,337
Current assets					
VAT		635		-	
Stocks		4,241		4,311	
Trade debtors		3,076		1,904	
Bank current account		2,476		5,581	
Redevelopment account		700		1,347	
Scottish Widows account		-		21	
Duns Minis account		445		446	
Cash in hand		611		350	
		<u>12,184</u>		<u>13,960</u>	
Current liabilities					
VAT		-		126	
Trade creditors		1,374		4,187	
Accruals and deferred income		1,880		3,000	
		<u>3,254</u>		<u>7,313</u>	
			8,930		6,647
			<u>253,196</u>		<u>269,984</u>
Long term liabilities					
Deferred grant			224,196		239,409
Net assets			<u>29,000</u>		<u>30,575</u>
Financed by					
Capital account	2		<u>29,000</u>		<u>30,575</u>

Duns Rugby Football Club

Notes to the Financial Statements
for the year ended 31st March 2026

1. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
Net book value					
At 1st April 2025	249,214	4,837	7,471	1,815	263,337
Depreciation for year	(15,531)	(725)	(2,361)	(454)	(19,071)
At 31st March 2026	233,683	4,112	5,110	1,361	244,266

2. Capital account

	2026		2025	
	£	£	£	£
Brought forward	30,575		27,684	
Add				
Net profit	-		2,891	
	30,575		30,575	
Less				
Net loss	1,575		-	
		29,000		30,575
		29,000		30,575