

# Annual Report

Season 2023/24



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# Foreword

**It has been a privilege to serve as the inaugural Chairman of Ayr Rugby Football Club Limited. Since my appointment there have been significant changes both within our club and across the SRU that merit reflection.**

In a relatively short period of time, we have been able to introduce changes and find solutions to questions that have been considered and debated by our club for many years.

Firstly, the matter of incorporation. In the modern world of complex litigation, dated club constitutions offer little protection for office bearers, the general committee or indeed members. If a claim was made against the club that exceeded our insurance cover, the club assets followed by the personal assets of the office bearers, committee and members were at risk. The new structure fits the modern world and limits personal liability to £1.

Once established as a company limited by guarantee we applied to the Office of the Scottish Charity Regulator (OSCR) for charitable status which we were granted in August 2022. This unlocked many benefits for our club including a 75% reduction in commercial rates for Millbrae & Dam Park and ongoing access to charitable grants and funding. In addition, the charitable status meant that the club was qualified to accept £3 million from the Macdonald Legacy and helped us to negotiate the necessary lands and rights of servitude to build our new access road through the lands of the Robert Burns Birthplace Museum. Thanks to the charitable status this was secured from our friends at the National Trust of Scotland for £1.

The final hurdle was to secure from South Ayrshire Council the strip of land that bordered the North boundary of Millbrae to complete the puzzle. After much negotiating this was eventually secured as an indefinite right of servitude for purposes associated with the use of Millbrae for sporting, community and recreation purposes. The access right also contains a use restriction preventing any permanent residential development at Millbrae in the future. In short, the new access road cannot be used in the future for housing on Millbrae lands. This protects the grounds for future generations. The cost of securing this right of servitude was £1.

In September 2023 the club took possession of Dam Park Stadium from South Ayrshire Council. The £200,000 purchase was funded by The Macdonald Legacy and a further £40,000 was spent from club funds on ground maintenance, repairing floodlights and reinstating essential services. Within weeks of the purchase, Dam Park was “rugby ready” and able to accommodate our youth sections for training. Fast forward to now and Dam Park is hosting senior rugby with our 2nd XV calling it home until the new pitch at Millbrae is complete. Dam Park not only provides a permanent third pitch for our growing club, but it is also a tremendous venue for fundraising and community events. Indeed, this November will be the first test when Dam Park host our annual fireworks night.



And as for the development... after a long and detailed planning period we finally received planning permission for phase one and phase two and work started in March 2024. Phase one (the access road) is all but complete and phase two (all-weather pitch) started earlier this month. With the weather gods on our side, we hope to have this fully open for use by mid-January 2025.

In August we submitted our planning application for phase 3 (clubhouse/changing facilities) which will start in Spring 2025. This phase of the redevelopment will be carried out in stages to allow for additional fundraising and to keep the clubhouse operational.

From January 2025, Millbrae will be a hive of sporting activity, not just during match days but every day throughout the year. No longer will parents, players and visitors dread the gauntlet of the old road to Millbrae, clipping wing mirrors and scuffing kerbs. The new access from Murdoch's Lone will provide easy access, leading to a bus park, a large drop-off area and 35 new parking spaces beside our state-of-the-art all-weather pitch. For the first time, we will be able to accommodate the majority of our training sessions at Millbrae, saving us money from current commercial hires, and generating the club money by offering commercial hires to other sporting organisations.

This has been made possible by the largesse and generosity of Alan Macdonald and the Macdonald Legacy which has provided £3 million towards the project. I often think how lucky we are at Ayr to be in the position of having such a benefactor who has not only invested his money but also given his time and expertise to make the project a success. You cannot underestimate the size and complexity of the task which could not have been achieved without Mr Macdonald's contacts and guidance. The legacy is a tribute to Alan's only son, our friend and former 1st XV player, Barry Macdonald, a larger than life character who died suddenly in December 2020.

All the work behind the scenes and the investment into our facilities would, of course, be futile if we lost sight of our main objective, which is to be the most successful rugby club in Scotland. I am glad to say that to this end we have had a hugely successful, record-breaking year.

Our 1st XV clinched the Tennent's National League One title before Christmas had arrived, winning promotion to the Premiership. Our 2nd XV had a barnstorming season brushing aside the competition and winning promotion from their league, scoring an incredible 1177 points in just sixteen games.

Ayr Ladies put out two teams for the first time in the club's history and their 1st XV won the West Region 1 title. Our mini and youth sections continued to prosper with over 300 registered playing members. The U18s team won the National Shield, while the U16s team won the West Shield.

As part of our vision (The Millbrae Way) for developing our youth players from S1 up, the coaching teams are now supplemented by allocated senior players and we have set up a Scrum Academy at Dam Park with specialist equipment and coaching.

In February, Super Series rugby was disbanded by the SRU without a clear plan, causing upheaval amongst the Super Series clubs. I would like to pay tribute to the Ayrshire Bulls who have made a huge contribution to our club and culture. From the start of Super Series rugby, "The Bulls" dominated throughout which is testament to the outstanding coaches, players and backroom staff that ran the well-oiled operation.



Home grown Pat MacArthur holds the title of most successful Super Series coach with more wins, finals and titles than any other. I am delighted that Pat has remained at Ayr offering his expertise through a consultancy role to our excellent head coach, Grant Anderson, and his team.

We have been fortunate and retained many of the Ayrshire Bulls players who have blended well with our Premiership promotion team creating a very strong senior men's section that has enjoyed a strong start to the season. I am delighted that we have established a third team, known as "The 2As" which will ensure game time for our players and help develop players as they cross over from U18s to senior rugby. It is also great to see the return of older players including some faces that played for "Millbrae" back in the day.

Walking Rugby has been a great success and is currently running out of Dam Park every Monday morning at 10am. The group has taken part in a number of events including a pre-match exhibition and an appearance at the Ayr Rugby Father's Day festival at Millbrae. There have also been recent trips to Murrayfield, Scotstoun, Annan and Moffat with the common factor being enjoyment and friendship.

We have also been engaging with the wider community and forging partnerships with sports clubs including Ayr Cricket Club and Ayr United with whom we have been sharing best practice and co-hosting events to raise money for local charities. This included the Dash of Pink and the Santa Dash which raised thousands of pounds for Cahonas (Scotland), Ayrshire Cancer Support, the Ayrshire Hospice and Whiteleys Retreat as well as many smaller community organisations. In May we engaged with Harbour (Ayrshire) hosting their sleepout at Dam Park to raise awareness around addiction and homelessness. The event raised a whopping £30,000.

There is currently much debate in Scottish rugby about the national and club game. With the demise of Super Series rugby and the start of the new domestic season, it is becoming apparent that the overall structure requires great thought. Some clubs have stood still, some clubs appear to have taken a step backwards and some clubs are striving forward. It is my belief that at Ayr, we are creating the best model possible to sustain and grow our club and continue being successful.

It is an unfortunate fact that modern day clubs need to be more commercial off the pitch creating income streams to fund our ambitions on the pitch. With the opportunity created by the Macdonald Legacy we had to restructure the club quickly to be able to be in a position to accept the funds and the accompanying benefits, otherwise we would have missed the boat. This, understandably, made some members uncomfortable. I am pleased to report that we are now through the hardest part of the transition and it is time to reflect and regroup.

With new leadership and a new board comes new energy and we have been incredibly lucky to have a dedicated and talented Board of Directors who have brought a wealth of knowledge and experience to the many challenges we have faced throughout the transition.



Our current articles allow for a maximum of five Directors, which was necessary while the foundations of the new set-up were established. At the upcoming AGM, a special resolution will be made to increase the maximum number of Directors from five to eight. The members will also be asked to vote in the new Directors for 2024/25.

The new Board of Directors will then decide who is best suited for each role which will consist of: Chairperson, President, Secretary, Rugby, Community, Finance, Marketing, Commercial.

With the new club structure, the General Committee has been replaced by the Board of Directors. Within the club's articles of association the Directors have the power to appoint and empower sub-groups (forums) to represent the different areas of the club. The new forums will be working groups that sit under the relevant Director. The first of these sub-groups is the "Rugby Forum" which will sit under the new Rugby Director with representatives from each section of the club's playing membership. The next sub-group will be a "Community Forum" which will sit under the new Community Director and will represent volunteers who help with general duties, car park, charity and grants/funding. More forums will be set up in due course under the relevant Directors and we hope you will support this. If you are interested in getting involved, please email: [trustees@ayrrugbyclub.com](mailto:trustees@ayrrugbyclub.com)

In conclusion, this is a very exciting time for our club with many of the changes becoming tangible in January as we reap the rewards of the restructure and redevelopment. The club owes a huge debt of gratitude to our employees who work tirelessly and our members, supporters, volunteers, businesses and partner organisations that support our club, and of course, the many coaches and players who are the bedrock of everything we do.



**Brian Williamson**

Chairman, Ayr Rugby Club



# Club Structure

The club benefits from a variety of skills and experience from our group of directors, all of whom support the club on a voluntary, unpaid basis.

## **Brian Williamson (Chairman/Project Lead Millbrae Development)**

Brian is Chairman of the Board of Directors for Ayr Rugby Football Club Limited and former Vice-President and committee member of the previous set up. Brian has been involved at Ayr RFC for over 40 years, playing in the mini/midi sections and playing for the social teams when not working. Brian is Managing Director of Ekko Waste Solutions, ABC4D Baby Scanning, WMA Group and Cambusdoon Ltd. In addition to chairing the board, Brian has been instrumental in securing the Macdonald Legacy and is project lead for the redevelopment of Millbrae.



## **Drew Young (Club President/Committee Rep)**

Drew is President of Ayr Rugby Football Club Limited and has been involved with the club for 40 years. Before becoming President, Drew had many roles including youth coach, ground convenor and committee member (since 2004). Drew is a farmer by occupation and has been Chairman of Girvan Early Growers for the last 16 years. Drew's business network is extensive and he has introduced a number of major sponsors to the club including our main sponsor Albert Bartlett.

## **Dave Wilkinson (Marketing/PR Director)**

Dave is the Marketing/PR Director of Ayr Rugby Football Club Limited. Dave is Managing Director of Launch Digital and brings his digital media knowledge to the board, leading on our digital strategies which encompass our website and social media channels. Dave is also responsible for producing our excellent monthly newsletter, the Pink & Black.



## **Neil Reid (Financial Director)**

Neil is a Director of Ayr Rugby Football Club Limited and has been instrumental in setting up the accountancy reporting regime for the new organisation. Neil has an established family connection at Ayr Rugby Club playing through the mini/midi and youth sections of the club. Neil has charity background knowledge and has been invaluable in guiding us through our first charity audit process.

## **David Beattie (Commercial Director)**

David is Commercial Director of Ayr Rugby Club and brings a wealth of experience from his business and sporting background. David is retired but previously owned and operated a number of businesses in the food & drink sector including the Enterprise Food Group. David also served as Chairman of Partick Thistle FC for 11 years, leading the club into the 2013-14 Scottish Premiership and seeing off the club's substantial debt.



# Staff Structure

We also have a number of key individuals who drive the success of the club.

## Graeme Ferguson (General Manager)

Running Ayr Rugby Football Club is not for the faint-hearted. There are literally hundreds of tasks that need performed every week to keep things running smoothly. It is impossible for those in charge, even with our army of volunteers, to keep on top of all of the day-to-day details. The General Manager is a full time position which encompasses the management of all off-field activities reporting to the Commercial Director and attending board meetings. The role is varied and includes overseeing match day, the club shop, clubhouse/bar and managing our sponsors (new & current).



## Lucille McGuinness (Bar Supervisor)

Employed by the trading arm of our club (Millbrae Ltd) the Bar Supervisor looks after the clubhouse dealing with staffing, cleaning, functions, events and match-day. It is a difficult role due to the nature of trading at Millbrae, one week may be quiet and the next week could be a major event like Ladies Day. Currently the Bar Supervisor also helps with our club shops Click & Collect service. The Bar Supervisor works closely with the General Manager and reports to the Directors of Millbrae Ltd & the main board's Commercial Director.

## Mark Carrick (Media/PR)

Ayr Rugby Club is regarded as having the best digital presence in Scottish Rugby. This has been built up over a number of years and we now have a full-time employee who reports to the board's Marketing Director. The role includes being the point of contact for club news which is sent in from all teams across the club, managing the website and social media channels, producing the monthly Pink & Black newsletter, designing all graphics and attending and reporting from 1st XV games.



## David Courtney (Grounds/Maintenance)

Ayr Rugby Football Club now has two grounds, Millbrae & Dam Park, both of which need considerable upkeep. We pay for South Ayrshire Council to cut the grass on the pitches but the rest of the grounds need maintained. This has been sub-contracted to David Courtney for the past few years who does an excellent job keeping the grounds looking tip top all year round. This is a sub-contracted role that currently reports into the Commercial Director.





## **Gordon Kotze (Director of Rugby)**

The on-field activities come under the remit of the Director of Rugby whose job it is to oversee all rugby and administration across all age groups and sections. This is a sizeable role and we have recently set up a "Rugby Forum" to ensure smooth communication through the different sections of the club. This position attends board meetings and reports directly to the board on all matters.



## **Carrie Ross (Bookkeeper)**

It has been a difficult process, but we are now in a position where the club has monthly management accounts which are invaluable when making important decisions regarding budgets, finances and affordability. It also helps the Board of Directors to create accurate business plans and is essential when it comes to annual auditing. The bookkeeper prepares monthly management accounts and has them available before every Directors Meeting. This is a sub-contracted role that reports to the Board of Directors.

## **Mini Convenor - Shaun Markey**

## **Youth Convenor - Robert Gilliland**

## **Girls Convenor - Stephen Cairns**





## On Field

### Ayrshire Bulls

The Ayrshire Bulls had a standout 2023/24 season, asserting their dominance in Scotland's Super Series under the leadership of head coach, **Pat MacArthur**. Renowned as the most successful Super Series coach, MacArthur guided the Bulls to five finals, winning three of the six titles. This season, the Bulls **won 14 out of 18 games**, averaging an impressive **34 points per game**, making both finals, and capping off their campaign with a dramatic victory over the Stirling Wolves in the Super Series Sprint Final.

The Bulls' success was built on a strong foundation of powerful scrummaging and effective mauling tactics, with the coaching staff, including assistant coaches and support personnel, playing an integral role in maintaining the team's high standards.



**They became the most successful Super Series team.** The Ayrshire Bulls appeared in 5 of the 6 Super Series Finals, winning three of them (two Sprints and one championship).

The 2024 FOSROC Super Series Sprint would be the final competition for the Bulls with the SRU bringing it to a conclusion. The Bulls secured a home Final in front of a packed-out Millbrae for their final ever game under the Ayrshire Bulls name.

Ayrshire Bulls defeated Stirling Wolves **33-19** at Millbrae in June 2024 to end the Super Series competitions as Champions and defend their Sprint title from the year prior.



**Blair Macpherson** made the most appearances in the competition, appearing 64 times, **Alex McGuire** and **Ed Bloodworth** joined Blair in playing 50 times for the Bulls with **Calvin Henderson** appearing 49 times.



**Pete Murchie**



**Pete Horne**



Former Bulls coaches **Pete Murchie** and **Pete Horne** have progressed to full time high-performance coaching roles.

The Bulls have a substantial number of players that have progressed as we saw the Ayrshire Bulls provide the platform that helped their development, these include:

### **Ayrshire Bulls - Glasgow Warriors**

- Jordan Lenac
- Ollie Smith
- Ross Thompson
- Tom Jordan
- Alex Samuel
- Grant Stewart
- Ben Afshar
- Richie Simpson



### **Ayrshire Bulls - Edinburgh**

- Marshall Sykes
- Sam Kitchen

### **Ayrshire Bulls - Other**

- Graham Geldenhuys - Richmond
- Tom Everard - Jersey Reds
- Yaree Fantini - Benetton Treviso
- Tom Williams - Wales 7s
- Matt Davidson - Scotland 7s
- Liam McNamara - Ireland 7s/Connacht
- Elias Caven - Cambridge
- Archie Smeaton - Doncaster Knights





## Senior Men

The 2023/24 season was a historic one for Ayr RFC senior men, with both the Club XV and 2XV enjoying exceptional success. The Club XV dominated Tennent's National League 1, going on an incredible **15-match winning streak (club record)**. This formidable run allowed them to clinch the League Title before Christmas, showcasing their consistency and dominance across the season.

Meanwhile, the 2XV had an equally impressive campaign, **winning 15 out of 16 games**. They scored a staggering **1,177 points while conceding just 76**, reflecting their attacking prowess and rock-solid defence. These results underscore the depth of talent within the club with playing numbers well in the 90s.

This success has been a testament to the club's development structures and commitment to excellence, further solidifying Ayr RFC's reputation as a powerhouse in Scottish rugby.





## Senior Ladies

Ayr RFC Ladies had an outstanding 2023/24 season, clinching the West Region Division 1 title after **winning 13 out of their 14 matches**, scoring a total of **516 points**, demonstrating their dominance throughout the campaign.

Their consistent performances were driven by a combination of strong teamwork and excellent coaching under **Andrew Duncan** and **Michael Craig**. One of the highlights came during their decisive match against Oban Lorne at Millbrae, where they secured the title with a commanding 38-5 victory.

The ladies also managed to field a 2XV in the Aspiring League which shows the growth in playing numbers with **over 40 registered adult players**.





## Mini and Youth Rugby

For as long as we can remember youth rugby has been the foundation of our club. We continue to enjoy strong participation numbers from Primary 1 (age 5) through to U18s.

We have just over **300 registered players (male and female)** in our mini and youth sections which equates to around **23,000 hours of rugby** participation in a season (based on 75% attendance per session). All age groups are run by volunteer coaches who need to meet the minimum standard of coaching level from the SRU. However, several coaches hold higher coaching qualifications.

From S1 up, the coaching teams are supplemented by senior players who are allocated to teams as part of the **'Millbrae Way'** which aims to deliver consistent coaching techniques developed across the club. Age groups have access to specialist coaches as and when required as they progress through the Age Grade Law Variations.

**The strength of our youth section is a vital part of our club and a significant source of pride.**





## Ayr U18s

Finishing joint second in the National League, the Under 18s **won the National Shield** in dominant fashion over Hawick scoring 67 points. They were unbeaten after Christmas, including beating Merchiston Castle School, winning all regional games comfortably then beating a strong Marr team to win the Regional Cup. They also **won the Marr 7s tournament** unbeaten to end the season with a ratio of **18 wins and 6 losses**.

Prop **Jake Shearer** was a standout player and was quickly involved in the senior set-up and with the Future XV in the Super Series and Scotland U20s before playing a part in the Ayrshire Bulls Sprint winning campaign.

**Euan Doak** was involved in the Glasgow set-up and **Jamie McAughtrie** played against Wales & Newcastle Falcons for Scotland U18s.







## Ayr U16s

The under 16s had a successful season this year. The initial goal was to reach the Semi-Finals of the Scottish Cup and this was achieved after finishing top of the group, including a successful performance against Currie who ended up Scottish Cup Champions. Defeating Dumfries in the quarter-finals set up a home semi-final with Hawick that unfortunately we never managed to win to reach the final. Due to squad rotations to allow development and some players wanting to move to U18s, we were unable to achieve top 3 in the conference, however, being undefeated against a strong Boroughmuir side was definitely a highlight.

After Christmas we played in the West Cup where we put a string of excellent performances in to reach the semi-final. We played Marr's A team in the semi and ran them close but unfortunately lost 17-15. This was our best match of the season. Having narrowly missed out on the West Cup Final, our U16s faced GHA in the West Shield Final where the players played outstandingly well to **win the Shield 38-12**. This was fully deserved for all players and coaches involved as it showed the hard work that everyone put in across the season was worth it.

Due to these outstanding performances, we had players involved in the Glasgow District set-up with them eventually being invited to Scotland training camps. **Cammy McGarey** and **Daniel Simpson** both represented Ayr at these camps and were selected to play in the Under 16 Glasgow vs Edinburgh matches.





## Walking Rugby

Ayr Walking Rugby group meets at 10am every Monday at Dam Park where the focus is on enjoyment, renewing old friendships and making new ones. With male and female participants and with no previous experience necessary, it is open to all. After playing some walking rugby and the benefits of regular slower-paced exercise, the group have a post session coffee, bacon roll and a chat to address the topics of the day! Over the season the group have taken part in a number of events, these included a pre match game at Millbrae along with the Father's Day Festival where everyone was welcome to join in.

There were trips to Annan and Moffat to take part in events as well as a trip to Murrayfield where they took part in games, playing against some ex pro Edinburgh players including ex internationals, **Jim Hamilton** and **Tim Visser**. More recently the group travelled to Scotstoun to play before the Glasgow Warriors v Connacht fixture. The common denominator to all aspects of Ayr Walking Rugby is enjoyment, a great way to enjoy the game (without the more strenuous physical demands!) while retaining the spirit of rugby.



# Off Field

## Fireworks Night

The Annual Fireworks at Milbrae is a family tradition, generations have come and enjoyed it year after year. 2023 was a memorable one for the main reason being it was **sold out before the fire was lit!**

We used our ticketing partner, Fanbase, to ticket the event which provided a very simple buying experience for the user, but also provided accurate attendance records to keep the various authorities satisfied we were in control of the event.

Selling out before the event was so important for a couple of reasons. It removed the concern of the weather affecting sales, and it also meant there were virtually no queues at the entrance gates. This was helped by the support of UWS students who used the event as a case study for one of their modules and ended up helping at the gates.

Our 2023 event was attended by:

**350 family tickets (2 adults, 2 children)**

**1436 adults**

**1064 U18s**

**100 staff/volunteers**

These strong attendance numbers led to a **profit of £23,000** for the event (excluding bar takings).

The work that goes into an event like this is considerable and we are grateful to so many for helping us continue this tradition.

We are the only organised event in Ayr, but this year Millbrae cannot be the venue. Due to the redevelopment works as well as the new 3G pitch we simply cannot host it at home anymore. To that end we have concluded a feasibility study on moving the event to Dam Park. All required authorities are happy with the move and indeed are embracing it, as the infrastructure around Dam Park is far better than Millbrae. Initial figures indicate the economic benefits to our club will be also be significant.





## President's Lunch

Our annual President's Lunch is a firm favourite in the diary and also an important fundraiser for the club.

In December 2023 our host **Robbie Duncan** entertained as usual and we welcomed **Eric Davidson**, along with his ukulele, as the day's guest speaker.

Numbers were down slightly on the previous year's **attendance at 97**, but that didn't affect the success of the raffle or auction. New for this year was 'Guess the Time' for a chance to win a Tag Heuer watch, kindly gifted by **Laings the Jewellers**. The watch was stopped at a certain time and then gift wrapped so nobody knew - it's fair to say the winner was very pleased.

We are indebted to members and sponsors who donate prizes for the auction and raffle, without these the event would not be the success it is.

We are delighted to report the event **raised £36,500** (excluding bar takings).



## Santa Dash

Ayr sporting groups got together last year to organise the 2023 Ayr Santa Dash which took place on Sunday, 17th December.

Working together, **Ayr Rugby Club, Ayr United & Ayr Cricket Club** encouraged their fanbase and the wider community to take part and raise money for local charities and organisations.

Despite biblical rain, the dash was a great success with over two hundred Santas making the treacherous journey from Millbrae to Somerset Park.

The headline charities were **The Ayrshire Hospice, Ayrshire Cancer Support and Whiteleys Retreat** who benefited from a share of the entry money. Thanks go to the event sponsor, Shoot Soccer, plus the many volunteers who marshalled the road crossings in terrible weather.

The organisers hope this year's event will be even bigger with a return fixture from Somerset Park to Millbrae. Ayr Rugby Club Chairman, **Brian Williamson**, said, "In the last year, sporting clubs in Ayr have started working together to encourage community and togetherness. These fun events give people the ability to raise funds for what is important to them, be it a charity, a local organisation or a sporting group or team. The entry money raised **£900** for the headline charities and over **£10,000** was raised by runners for their charities. We were amazed and delighted by the turnout and intend to make it a bigger affair this year."



## Dam Park Charity Sleepout

Ayr Rugby Club were delighted to get involved and support Harbour Ayrshire in their recent charity fundraiser. On Friday, 17th March, our pavilion and sports ground at Dam Park hosted a sleepover with **over 100 participants** taking part to raise awareness around homelessness & addiction.

The Ayrshire Bulls provided Thomas Glendinning and a couple of willing assistants to carry out a rugby demonstration encouraging onlookers to take part and the club's popular "Friday Night Touch" was temporarily relocated from Millbrae to Dam Park to show support.

The sun sizzled into the evening and representatives from **Ayr United** and **Ayr Cricket Club** made an appearance enjoying the food supplied by **Ghillie Dhu** and supporting the "athletes" that took part in the Harbour Olympics, which played out on Dam Park's running track. Those who survived the wheelbarrow and sack race were then challenged to mount the mechanical rodeo bull which took centre stage.

As the sun faded a few people were seen scurrying away to the warmth of their own homes but over one hundred people remained to sleep out. **The Designer Rooms** donated a mountain of cardboard which was quickly and inventively transformed into a cardboard village in the middle of the pitch.

The event was a tremendous success raising a whopping **£30,000** for much needed addiction support services across Ayrshire. More information about Harbour Ayrshire can be found online. [www.harbourayrshire.co.uk](http://www.harbourayrshire.co.uk)





## Pickles Cup

On 21st June 2024, an Ayr Rugby Select took on the Ayr Cricket Legends in a dramatic encounter at Cambusdoon. Up for grabs was the coveted **Pickles Cup** which was named in honour of Ayr cricket and rugby legend, **Andy Pickles**, strengthening bonds between the neighbouring sports institutions. With a brief hiatus caused by the pandemic, the Pickles Cup has been hotly contested since 2020 with the Ayr Rugby Select coming up short on each occasion. This year's Ayr Rugby Select team, led by skipper **Frazier Climo** and including players from across the rugby club, were in confident mood for an upset.

Chasing 136 after 89 from **Jonny Baines**, the Rugby Select looked slightly behind, but a stormer from **Frazier Climo** brought them back into the game with 2 boundaries from the last 2 balls spelling a super over! **Climo** and **Matt Davidson** took 14 off **Calum Leck's** bowling and despite **Mikey "Scissorhands" Miller** hitting **Kirkwood's** first ball for 6, they came up short and the Ayr Rugby Select took victory for the first time.

Despite the competitive nature of the encounter, both sides showed great spirit and the match showcased the great relationship between the two clubs and their place in the local community. This was further cemented after the game as the beer and cheer flowed.

**Already, Ayr Rugby Club is looking forward to their first title defence in 2025 and we are sure our friends at the Cricket Club will have plans to return the silverware back to Cambusdoon.**





## Father's Day Festival

On 16th June 2024 we held our first Father's Day Festival with the aim of creating an alternative event for the family. We invited people of all abilities to participate in the 3 forms of rugby we had on - walking, family 'rippa' rugby or the Trade Touch tournament.

The running of the day was coordinated by **Adam Doherty** as part of his Modern Apprenticeship programme for the **Ayrshire Community Rugby Trust**, where he had to run an event in order to complete his course.

Participation numbers were high in walking rugby with around **40 people of all ages** and abilities joining in - many experiencing this format for the first time. Family touch ended up being one big game of 'rippa' rugby where the object is to grab the tags from the velcro belt of your opponent.

We had **7 teams** enter the 'Trade Touch' (a take on the old 'Trade Sevens') where multiple past players reignited that competitive spirit and ended up with a few sore muscles.

Ultimately the winning team came from some more current players with **Blair Macpherson** lifting his second trophy of that week (the other was the Bulls Sprint series final). Sadly the weather put off a few of the day's plans, but it was a successful first event of its kind, with engagement from all areas of the club, and one to build on for the future.







## Ladies Day

Ladies day at the club is eagerly anticipated every year and for the last 20 years has been organised and hosted by **Eilidh Goodwin** along with her band of helpers.

In September 2023 we welcomed **370 ladies** to Millbrae into an enormous marquee which took over our entire beer garden. Add to the mix a double header with the 1st XV playing at 3pm and the Bulls playing at 5pm, it was one of the busiest day the club has seen in years.

The day was an enormous success both on and off the field with both teams winning and some record breaking bar takings!

The Ladies day acts as a fundraiser for a different charity each year, and in 2023 Eilidh selected **Bowel Cancer** to be the recipient. The days raffle and auction, conducted by the ever popular **Robbie Duncan**, raised a fantastic **£15,860** for the charity.

**Huge thanks to Eilidh for pulling this event together and for raising the very impressive amount for Bowel Cancer.**



## Dam Park

**In September 2023, Ayr Rugby Club took possession of Dam Park Stadium from South Ayrshire Council.**

The purchase of Dam Park provides a much needed third pitch for the club and the purchase was timed to coincide with the development works at Millbrae which would see the existing 2nd XV pitch being out of commission for most of 2024.

The purchase of the Dam Park facility will also strengthen the ability of the club to reach out into the community and act as a hub for sporting and community activities.



The site consisted of a grass playing pitch surrounded by an eight-lane running track and a pavilion comprising of **five changing rooms, two toilet and shower blocks and seating for 478 spectators**. Previously Dam Park was used for athletics and football but has also accommodated music festivals and dog trials.

The facility became surplus to requirements when South Ayrshire Council built the new **£8.5 million** Riverside Sports Arena which opened in February 2023.

At the time of the purchase, Ayr Rugby Club Chairman, Brian Williamson, said: “The purchase of Dam Park is part of our long-term strategy to provide excellent sporting and community facilities for the town of Ayr. Our home ground Millbrae is about to be significantly upgraded, in the short-term Dam Park will provide an extra playing pitch when this work commences and much needed additional training facilities for the many teams and age groups we support. The purchase of Dam Park Stadium has been made possible by the funding provided from the Macdonald Legacy. I speak on behalf of the members and Directors of Ayr Rugby Football Club in thanking Mr Macdonald for the generosity, support and guidance throughout the purchasing process.”

Within weeks of the purchase, Dam Park was converted for rugby with removal of the long jump, pole vault, discus and hammer throwing facilities. Our friends from **JJL Groundworks** helped us to widen and lengthen the grass pitch and helped install rugby posts (borrowed from Rozelle). The heating and electrical systems needed upgraded and after investigation and a bit of work the floodlights came back to life.

The first training session took place shortly after, and now Dam Park is a hive of activity accommodating all sections of the club from Walking Rugby to Senior Matches. Without question Dam Park is a great asset to the club and adds another string to our bow.



# Marketing

Over the past year we have seen a huge amount of progress with our social media presence as a club. Our number of followers has increased, engagement levels have improved and we are reaching more people. A large reason for this is hiring a Marketing/PR member of staff to the club. The momentum began when head of Marketing/PR **David Wilkinson** hired **Joe Evans** in July 2023, a talented graphic designer whose work greatly enhanced our digital content and audience interaction.

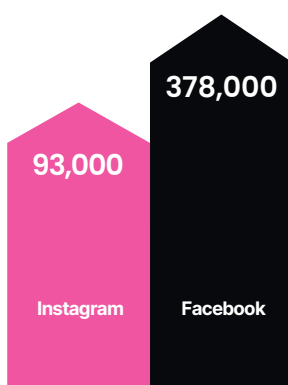
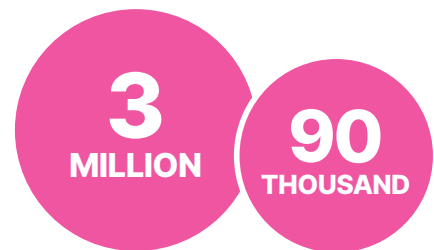
In December 2023, **Mark Carrick** succeeded Joe, bringing a fresh approach to the club's social media content and design that has propelled our social media to even greater heights. **Recently, our club's online presence is said to be the best in Scottish Club Rugby**, resonating with followers and boosting engagement further. The club's social media channels are now more dynamic and more populated reflecting our club's identity while connecting with a wider audience and strengthening ties with existing supporters and sponsors.

Statistics comparing August 1st 2023 - September 1st 2024 to August 1st 2022 - September 1st 2023



We have received **1.8k followers** on Facebook between August 1st 2023 - September 1st 2024, which is a **64% increase** from the previous year, and **996 followers** on Instagram since 1st August 2023.

We had a facebook reach of **3 MILLION** during this time which is a **487% increase** from the previous year, with a reach of **90 thousand** on Instagram which is a **60% increase**.



A huge increase in visits to our social media channels was seen with **378k people visiting our Facebook page** which is a **77% increase**, and **93k visiting our Instagram**, which is a **56% increase**.

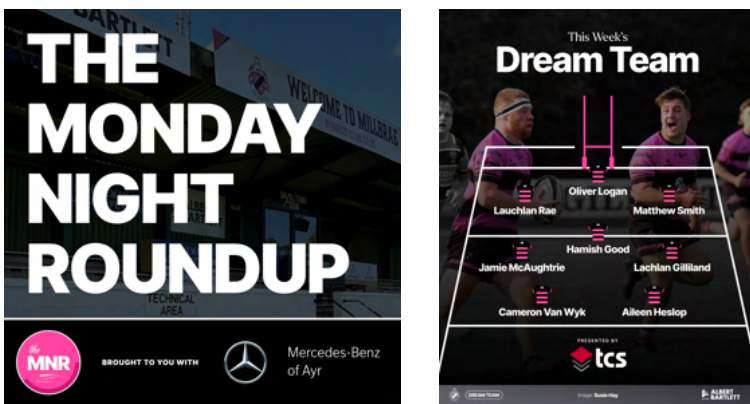


## Social Media Sponsorship

In the past year we have introduced multiple pieces of weekly content which have been so successful that we have attracted sponsorships for them.

We launched the **'Monday Night Roundup'** in the second half of 2023 and it immediately became a huge success with our audience. The weekly roundup allowed us to display the ongoings across our club in one place every week for people to go to for information. **Mercedes Benz of Ayr** now sponsor this specific post that we publish every Monday at 5pm on Facebook, Instagram, Twitter (X) and LinkedIn.

Another piece of social media content we introduced is the weekly **'Dream Team'**. Again, extremely successful as it shows the players of the match from each of our teams from the weekends fixtures and attracted a sponsorship from **TCS Construction Consultants** for the 24/25 season.



For matchday related content we have sponsors for multiple different areas and different teams. **Dains Accountants** sponsor our 1st XV Men lineup graphic whereas **ATV Services** sponsor our Ladies lineup graphic for the 24/25 season.

**Waverton** sponsor our matchday post, kick-off, half-time and full-time posts with **RAD Hotel Group** sponsoring our Player of the Match.

By creating engaging, professional and high-quality content on our channels, we are able to successfully attract these sponsors to sponsor areas of our digital content and generate revenue for the club.





# Sponsorship

**Sponsorship of Ayr Rugby Club remains strong and is a significant part of our income. Without the support of our sponsors and partners we would not be able to compete at the top of Scottish Club Rugby.**

With the Bulls coming to an end we have lost a reasonable amount of the exposure that came with them. The SRU provided a very strong social media presence around Super Series as well as broadcasting several live matches on BBC iplayer, BBC ALBA and the SRU YouTube channel. As the Bulls were always competing at the top level, and we had the infrastructure and sizeable crowds, we got a significant share of the exposure that came with the tournament.

With the goal posts moved, we are very fortunate that the majority of our sponsors have stayed loyal to us and fully supportive of everything we are doing at the club. A few have reviewed their package to cover other areas of the club, some have reduced their spend a little, and some have unfortunately left us. However, in the last year, we have welcomed around a dozen new sponsors so expect our sponsorship income for the year to be up on previous years.

We have in excess of **100 sponsors** at the club and we are very grateful to them all, you only need to sit in our stand to see the variety of companies that support us. Adding value to sponsorship is important, simply putting a board up around the pitch isn't enough, we need to make sure everyone is engaged with each other to maximise the benefits. Over the last 18 months we have been running the **Ayrshire Business League (ABL)** which is open to all current and prospective sponsors and partners. It is an opportunity away from matchdays to network with each other and also to get the latest news from the club. Meetings have been held at Millbrae, Dam Park, and Mercedes Benz and we are always looking for new venues to host. Meetings are every 3-4 months and registration is via our app.

We have also recently launched a group on LinkedIn called '**Ayr Rugby Club Off Field Opportunities**' which is a platform to introduce our players and sponsors outwith rugby. It may be a company promoting a vacancy or a young player looking to get an apprenticeship, but it acts as a shop window and will hopefully provide value to everyone.

**The support of all sponsors, regardless of size, is vital to us as we push on in every area of the club. Thank you for your continued support.**





# Community Outreach & Impact

## Ayr Community Rugby Trust

The Ayr Community Rugby Trust (ACRT) finished the year having made a significant impact on not only the growth of rugby in the local area, but also the wider community. Whilst ACRT is a standalone entity, our objectives were achieved in partnership with Ayr Rugby Club, South Ayrshire Council, Scottish Rugby, QTS and those who support our fundraising events.

We are grateful for the financial support we received from Scottish Rugby, South Ayrshire Council and QTS over the course of the year. We would also like to thank everyone who continues to support our Annual Long Lunch held on the first Friday in May each year. The delivery of our services is dependent on this support.

### **Our primary objectives over the course of the year were:**

#### **Increase participation in rugby:**

Create opportunity through innovative programmes to engage participants regardless of gender, age, sexual orientation, or social status, removing barriers to participation in rugby union, ensuring the quality of delivery and experience are of the highest standard.

#### **Impact education:**

Promote and recognise the vocational skills gained through participation in rugby, such as leadership, communication and teamwork. Use rugby as the vehicle to run educational programmes to support communities and participants, tackle the challenges of modern society and the ever-changing environment.



**Support recruitment, transition to senior rugby and retention:**

Develop robust pathways for players, coaches, and volunteers, ensuring that the appropriate levels of support are provided throughout. Providing support, training, and resources to develop confidence at key transitional points in the rugby journey.

Whilst there is always room for improvement, we were broadly successful in delivering these objectives over the course of the year.

**School Rugby:**

Through our coaching team we delivered more than 1300 coaching sessions in primary and secondary schools over the course of the year. A sizeable number of the players who took part in those sessions went on to join Ayr Rugby Club and we saw 100% growth in the number of youth girls playing at Ayr Rugby Club. Further details are as follows:

**BELMONT ACADEMY – SCHOOL OF RUGBY:**

Participation has increased year on year following the introduction of the School of Rugby:

**YEAR 1 = 50 boys / 15 girls**

**YEAR 2 = 65 boys / 20 girls**

**YEAR 3 (current) = 70 boys / 25 girls**

The Belmont Academy SOR has been a massive success over the past 2 years and having just commenced our third year of delivery, numbers again look to be on the increase. From S1 – S3 each player will receive 3 sessions per week plus monthly modules including nutrition, mental health & wellbeing, and online safety.

One of the biggest positives from the programme has been to see the opportunities and confidence it has given both male and female pupils who are new to the sport or who may have had limited opportunities to be involved in rugby, and seeing them transitioning to our youth teams and becoming Ayr RFC members.

**KYLE ACADEMY:**

We are currently delivering sessions to 80 boys in S1 who receive a 6-week block of contact rugby. This will be followed up by monthly secondary contact festivals between local schools. We are also delivering additional after school rugby for Kyle Academy pupils who want contact rugby with numbers at over 20 players per session. There has also been interest in starting a girl's lunch time club which will be further explored.

**AYR ACADEMY:**

ACRT is delivering 4-week rugby blocks to S1 and S2 twice a week. Each session has 20-25 pupils from each class. Ayr Academy pupils also compete in local rugby festivals.

**QUEEN MARGARET ACADEMY:**

We are delivering a 4-week block to all S1 and S2 pupils and a lunch time or after school club for players who want to play contact rugby.



## **PRIMARY SCHOOLS OF RUGBY:**

A key focus for the coming season has been to target certain primary schools as Schools of Rugby as we have concluded that early participation in rugby is key to retaining players going forward. We are delivering sessions in the undernoted primary schools as Schools of Rugby, and we are seeing the following engagement:

**Forehill Primary – 30 boys / 20 girls**

**Coylton Primary – 20 boys / 15 girls**

**Doonfoot Primary – 25 boys / 15 girls**

**Alloway Primary – 20 boys / 12 girls**

**Ayr Grammar Primary – yet to start**

The Trust has put together a new rugby programme targeting the transition of players (particularly girls) from schools to club from the P6/7 age group. Schools have jumped at the opportunity to be involved with this new programme which will see the ACRT coaches deliver one session per week to boys and girls throughout the year. Initial sign-up numbers have been hugely positive for both boys and girls and we are excited to see how this programme progresses throughout the year.

For primary schools not involved in the SOR programme we will continue to deliver 4-week rugby blocks to each school as often as we can. We currently deliver this model to 14 primary schools in South Ayrshire.

## **Walking Rugby:**

The trust continues to deliver Walking Rugby sessions to an older generation at Millbrae. As well as encouraging activity among those who find it a challenge to get involved in sport, it also provides a social hub for individuals to enjoy conversation over coffee and bacon roll post session.

## **Ayr Rugby Club - Rugby Academy:**

We continue to support the Rugby Academy alongside Ayr Rugby Club. Weekly sessions with the Academy involve 2 pitch sessions, 2 gym sessions with regular feedback from coaches. Players also receive advice around nutrition, monthly modules covering social media, drugs and alcohol and mental health.

The transition for these players from either U15s to U16s, U16s to U18s or U18s to senior rugby is crucial for the Club and the Academy is becoming a great pathway for players to continue their development and give them all the tools needed to succeed on and off the pitch.

## **Women's & Girl's Rugby:**

We have seen a significant increase in numbers at our girl's section with high levels of enjoyment and enthusiasm. The girls were also offered the opportunity to attend 4 rugby life modules spread throughout the year to help them in their rugby, and in other aspects of their life – mental health, social media, nutrition, and performance analysis. We have also started a Girl's Rugby Academy for U14s and U16s with 1 pitch session and 1 gym session per week.







## The Macdonald Legacy & Development

For a number of years, the club was struggling to maintain, never mind develop the facilities at Millbrae. There had been little money invested in the upkeep of the building and by 2020 conversations were taking place between the club and house builders with a view to selling Millbrae with the funds raised being used to buy and develop Dam Park.

In January 2021, Alan Macdonald met with Brian Williamson to discuss the possibility of setting up a legacy in memory of Alan's son Barry, who had died suddenly in December 2020. The idea of the legacy was to provide funds to save Millbrae for future generations, secure a new access road, and develop the training, playing and clubhouse facilities.

Over the course of the next few months plans started to be laid down and Mr Macdonald agreed to contribute **£3 million** towards the development of Millbrae and the Macdonald Legacy was born. There were a number of conditions in the Legacy Agreement which were designed to protect the club's assets and ensure the redeveloped club would be self-sustaining for future generations.



To accept the Legacy and negotiate the terms of the new access road, Ayr Rugby Club would need to become a charity. It was time for the members to decide which route they wanted to take and on 21st October 2021 an EGM was called.

Plans and images of the potential layout and proposed facilities at Millbrae were then offered followed by details of how this would be funded. Upon negotiations with South Ayrshire Council and the National Trust for Scotland being successful, The MacDonald Legacy would provide £3 million towards the development, with additional funding to be secured from other organisations, fundraising and events.

The aims of the MacDonald Legacy were presented along with special resolutions to turn the club into a charity. The vote was overwhelmingly in favour and just three years later the club has made huge advances in realising the vision. The club is now an established charity, Dam Park has been purchased, and the redevelopment is well underway.

**The redevelopment of Millbrae was split into three phases:**

**Phase 1** – New access road for pedestrians, cyclists and vehicles and new car parking.

**Phase 2** – New multi-sport all-weather pitch, new floodlighting for both pitches, structural retention, drainage and access paths.

**Phase 3** – Alteration and extension to clubhouse and changing facilities incorporating a new café/bar and gymnasium.

Phase 1 has been completed and is being used as an access for construction traffic and a storage area for phase 2. The completion date for phases 1 and 2 is January 2025. Phase 3 plans have been submitted to South Ayrshire Council with work expected to start in Spring 2025.

Thanks to the Macdonald Legacy the club has enough funds to complete phases 1 and 2 but we will need to raise significant funds for phase 3 which will be a focus for the club going forward.





## Memberships

Membership to Ayr Rugby Football Club has many benefits, our members are part of arguably the best club in Scotland and enjoy free entry to our exciting game. We encourage under 18s to participate in our club by offering free entry which has seen a welcome increase in families and the Millbrae match day experience is second to none in Scottish club rugby.

Members also enjoy a **10% discount at the bar**, **free use of the function room**, **early bird access to event tickets** (eg. Fireworks) and **access to International match tickets**. We are currently working with our sponsors and partners to secure additional benefits and discounts for members moving forward.

In the last 12 months the club purchased **Dam Park stadium** (funded by The Macdonald Legacy) which has become a hub for training of all ages, walking rugby and 2nd XV fixtures. Millbrae is undergoing a multi-million pound transformation making it accessible and inclusive for all with a new access road and all-weather pitch which will be ready by **January 2025**. This will make Millbrae accessible to all age groups for training and transform the overall experience, in addition to weather-proofing our matches.

Plans have now been submitted to extend and refurbish the clubhouse creating new changing facilities, a new café and strength & conditioning gym and studios for exercise and events. Work will begin on this in 2025.



# Club Shop

A major source of pride is seeing our club colours worn by so many across Ayrshire and beyond. Our members and supporters have helped promote our club, and our sponsors, across the globe by simply wearing the very distinct pink and black.

**Sarah Sharkey** has been the custodian of our shop since it began and has grown it to be the envy of many clubs across the country. Our shop at Millbrae along with the store room upstairs held everything we had to sell - we bought the items in and then sold them in person or online and posted it out.

Sarah's retiral in April 2024 led to a review of the way we operate this important club facility. We recognise the need for the shop at Millbrae, but running it was fairly labour intensive. not to mention the amount of money we had tied up in stock.

You only need to look at the high street to understand the retail market - habits have changed and we needed a newer model to suit our requirements.

Our kit partner, **O'Neills**, offer a model where they essentially take over the running of our online shop. The majority of our products are on there (O'Neills products only) and you simply go online, order what you want and it will be made to order. The order is then delivered direct to your door and we haven't touched it.

For every order placed with O'Neills we get a rebate and this accumulates through the year to produce a **gift of kit (GOK)** amount. This GOK is then used against the considerable expense of team strips etc. at the beginning of each season.

Changing to this model allows us to be more agile to changing trends as it requires no additional commitment from us. O'Neills monitor seasons and fashions and advise us what products to carry.

**Our existing shop at Millbrae remains**, but we will run down the amount of stock lines we carry and the overall volume.

Our new contract runs until **June 2026** so if we feel the need to review once our new facility is complete then we can easily do so.





## Volunteering

Behind most rugby clubs are volunteers giving up their time to help out with a variety of tasks. At Ayr we are no different, every home game our car park and gates are manned with volunteers to make sure our matchday arrivals run smoothly. This dedicated group of men and women, are coordinated each week by **Lisa Main** who ensures we have enough cover and that the ticketing technology is charged and ready to go.

Throughout our teams, from P1 up to seniors we have volunteers helping coach, manage, wash kit, catering duties, admin, fixtures and many more duties.

In order to reduce the burden on the club we are always on the lookout for more volunteers. There are always jobs to be done, cleaning, painting, fixing, sorting etc, the list is endless. If you are interested in getting involved then please email [volunteer@ayrrugbyclub.co.uk](mailto:volunteer@ayrrugbyclub.co.uk)





## Club Mission

**"AYR RFC is an inclusive rugby club at the heart and centre of the community."**





## Club Objectives

1. To advance public participation in sport, particularly the sport of Rugby Union Football, so as to promote and advance the health and well-being of a wide and diverse range of participants.
2. To provide, develop, manage and promote sporting, recreational and social activities to the public generally.
3. To provide education, coaching and training in relation to sport, particularly the sport of Rugby Union Football, fitness and related skills to broaden the development of individual sporting talents and capabilities of children, youths and adults.
4. To promote a diverse and inclusive environment for participation in sport, recreation and social activities, particularly those associated with the sport of Rugby Union Football.
5. To work with those involved in sport, particularly the sport of Rugby Union Football, in relation to all or any of the objectives set out in article 4.



Charity registration number SC051905 (Scotland)

Company registration number SC720032 (Scotland)

**AYR RUGBY FOOTBALL CLUB LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2024**



# AYR RUGBY FOOTBALL CLUB LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr D Beattie Mr D J Wilkinson Mr B Williamson Mr A Young Mr N Reid	(Appointed 5 March 2024)    (Appointed 17 October 2023)
<b>Charity number (Scotland)</b>	SC051905	
<b>Company number</b>	SC720032	
<b>Registered office</b>	Ayr Rugby Football Club Millbrae Alloway Ayr United Kingdom, KA7 4PJ	
<b>Auditor</b>	Azets Audit Services 3 Wellington Square Ayr Ayrshire United Kingdom KA7 1EN	

# AYR RUGBY FOOTBALL CLUB LIMITED

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# **AYR RUGBY FOOTBALL CLUB LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

***FOR THE PERIOD ENDED 31 MARCH 2024***

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), Companies Act 2006 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)".

### **Objectives and activities**

The charity's objects are:

- To advance public participation in sport, particularly the sport of Rugby Union Football, so as to promote and advance the health and wellbeing of a wide and diverse range of participants.
- To provide, develop, manage and promote, sporting, recreational and social facilities and related sporting, recreational and social activities to the public generally.
- To provide education, coaching and training in relation to sport, particularly the sport of Rugby Union football, fitness and related skills to broaden the development of individual sporting talents and capabilities of children, youths, young adults and adults.
- To promote a diverse and inclusive environment for participation in sport, recreation and social activities, particularly those associated with the sport of Rugby Union Football.
- To work with those involved in sport, particularly the sport of Rugby Union Football, in relation to all or any of the objectives.

The trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

### **Achievements and performance**

- Old club ceased and all assets transferred into the new charity group and the group became financially active.
- Worked with the Macdonald Legacy to obtain funding and begin capital projects.
  - Dam park purchased
  - New Access Road grounds purchased from NTS
  - New Access Road rights of servitude agreed with SAC
  - Phase 1 planning approval granted and project started
  - Phase 2 planning approval granted
- Continued the work of the existing rugby club
  - Bulls
  - First and Second XV
  - Ladies
  - Youth Section
  - Ayrshire Bulls 2024 Champions
  - Ayr 1<sup>st</sup> XV senior men promotion to Premiership
  - Ayr 2<sup>nd</sup> XV senior men league winners and promotion to West Region Reserve Division 1
  - Ayr ladies 1<sup>st</sup> XV win West Region Division 1 title
  - Ayr ladies field a 2<sup>nd</sup> XV for first time
  - Over 300 mini and youth players (male & female) totalling 23,000 hours of rugby participation.
  - U16's win West Shield
  - U'18's win National Shield

## **AYR RUGBY FOOTBALL CLUB LIMITED**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

***FOR THE PERIOD ENDED 31 MARCH 2024***

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#### **Achievements and performance (continued)**

- Developed the governance, management and financial reporting of the Group
  - Board
  - Management
  - Accounting
  - Controls and procedures
- Fireworks Event – 4000 in attendance.
- Presidents Lunch – Fundraiser for club
- Legacy Lunch - Fundraiser for club
- Community engagement
  - Dash of Pink – Raising awareness of Testicular Cancer, in conjunction with Ayr United. Participants ran from Somerset Park to Millbrae and raised over £3000 for Cahonas (Scotland) and Ayrshire Cancer Support
  - Santa Dash – In conjunction with Ayr United & Ayr Cricket Club, 5K run from Millbrae to Somerset Park, 200 entrants and £10,000 was raised for local charities and organisations including Ayrshire Cancer Support, The Ayrshire Hospice and Whiteleys Retreat.
  - Dam Park Sleepout – Hosted Harbour Ayrshire raising awareness around addiction and homelessness, 200 people in attendance and £30,000 raised for community addiction services.
  - Pickles Cup – Annual cricket match and event between Ayr Rugby Club and Ayr Cricket Club.
  - Fathers Day Festival – Inaugural Event with Family touch rugby tournament, Walking Rugby and Trade touch tournament
  - Walking Rugby – Weekly walking rugby group open to all focusing on enjoyment and friendship.
  - Farmers Day – 120 in attendance
  - Family day – 120 in attendance
  - Ladies Day – 370 in attendance
- Club Fundraising Events
  - Fireworks Carnival – 4000 people in attendance at Millbrae - £23,000 raised.
  - Presidents Lunch - £36,500 raised
  - Macdonald Legacy Lunch - £100,000 raised

## **AYR RUGBY FOOTBALL CLUB LIMITED**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024**

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#### **Financial review**

The charity received a transfer of assets from the old club of £500k, and an operating deficit of £140k leading to an unrestricted surplus of £360k. The operating deficit is related to additional costs incurred with the purchase and upkeep of The Dam Park, team running costs being over budget and administration costs of developing the new systems and controls.

The new financial reporting regime and improved budgeting developed will be monitoring costs closely going forward and the trustees envisage bringing the club back to an operating surplus during the current financial year.

In addition a restricted surplus of £2.5m is in relation to the capital projects ongoing at the year end with around £700k having been spent in the year and the balance expecting to be fully spent in the next financial year.

The trustees are monitoring closely the capital costs and will not commit to new phases of development without funding being in place.

Ayrshire Bulls Rugby Limited made a loss in this period and has an overdrawn balance sheet of £18,000. Post year end this deficit has been eliminated with the next stage of funding and reduced costs associated with the ceasing of the Super 6 championship. Millbrae Limited also made a loss in this period and has an overdrawn balance sheet of £3,000. This loss is due to operating issues around the club shop which have been improved post year end, the deficit reversed and now show a positive position.

The principal funding sources of the Charity are sponsorship, subscriptions, hospitality and fundraising (including gate receipts, bar and food takings, events). The trustees are confident in the levels of these staying at budgeted levels to ensure surplus going forward.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The principal risks are the significant drop in the main funding sources listed below or committing to capital projects when funding is not secured. The trustees have regular meetings with senior staff and the bookkeeper and monitor management accounts to ensure income is continuing at a level appropriate to the expenditure. Should income drop, expenditure is curtailed appropriately as has been done in the current year after the operating loss incurred. The Chairman also takes full control of the capital projects and negotiates with funders regularly. No contracts are signed until funding has been agreed.

## **AYR RUGBY FOOTBALL CLUB LIMITED**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024**

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#### **Plans for future periods**

- Phase 1 of the redevelopment construction project will be completed at the end of August 2024.
- Phase 2 of the redevelopment construction project will start in September 2024 and will be completed by January 2025.
- The new access road and all-weather pitch will be open to the public from February 2025 and will encourage an increase in participation.
- Phase 3 of the development project will start in Spring 2025.
- With the SRU ceasing the Super Series rugby championship, the Ayrshire Bulls team will no longer play any matches beyond June 2024. The subsidiary company recording the Bulls financial transactions has funding in place to pay all liabilities, and continue as a going concern, although will become dormant post March 2025.
- The Board of Directors will create forums within the club to assist with key areas.

#### **Structure, governance and management**

The charity is a private company limited by guarantee and is controlled by its governing document, its Articles of Association. The Charity was formed 3rd August 2022 and began operating on the 1<sup>st</sup> April 2023 upon the cessation of the existing Ayr Rugby Football Club, an unincorporated organisation.

The Charity is the parent company of a group. There are two subsidiaries. One subsidiary Ayrshire Bulls Rugby Limited operates the semi-professional rugby team playing in the FOSROC Super Series. The second subsidiary Millbrae Limited, operates the majority of the trading for the group, principally the Bar and Shop. These subsidiaries do have some differing directors help run those companies, but always have a trustee on the Board to ensure we all rule as a team and the parent charity have influence and can advise of expectations and decisions.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr D Beattie	(Appointed 5 March 2024)
Mr D J Wilkinson	
Mr B Williamson	
Mr A Young	
Mr W McHarg	(Resigned 19 October 2023)
Mr C Robertson	(Resigned 7 September 2023)
Mr N Reid	(Appointed 17 October 2023)

Trustees are elected by the membership at an AGM. At each general meeting all elected directors shall retire from office, but remain eligible for reappointment. Additional trustees may be co-opted by the Board in accordance with the Articles of Association.

When new trustees are appointed, they attend the next trustee meeting and are updated on current projects, finances and their anticipated role on the Board. They are advised to read the articles and the charity objects and activities. Trustees are appointed to roles that they have an outside specialism in, so training is not extensive, but they are advised of the responsibilities of being a charity trustee.

## **AYR RUGBY FOOTBALL CLUB LIMITED**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024**

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#### **Structure, governance and management (continued)**

The trustees meet monthly and vote on major decisions. In between times, minor decisions are made by the trustees through discussion and correspondence. The general manager and director of rugby have authority to run the various areas of the club day to day and have regular contact with the chairman, president and commercial director.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The volunteer directors – roles:

Mr D Beattie – Commercial

Mr D J Wilkinson – Marketing / PR

Mr B Williamson – Chairman / Development

Mr A Young – President/Club

Mr N Reid – Finance

Management Team – Director of Rugby – Mr G Kotze, General Manager – Mr G Ferguson

The general manager salary is based around industry averages and the level of funding achieved supporting it. Where funding is not achieved, the level is reviewed and agreed in advance by the trustees given the recent financial position of the charity.

#### **Auditor**

Azets were appointed as auditors in the year. In accordance with the company's articles, a resolution proposing that Azets be reappointed as auditor of the company will be put at a General Meeting.

#### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

.....

Mr. B Williamson

**Trustee**

Date

## **AYR RUGBY FOOTBALL CLUB LIMITED**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE PERIOD ENDED 31 MARCH 2024**

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The trustees, who are also the directors of Ayr Rugby Football Club Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



# **AYR RUGBY FOOTBALL CLUB LIMITED**

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE MEMBERS AND TRUSTEES OF AYR RUGBY FOOTBALL CLUB LIMITED**

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#### **Opinion**

We have audited the financial statements of Ayr Rugby Football Club Limited (the parent charity) and its subsidiaries (the group) for the period ended 31 March 2024 which comprise the consolidated and parent charity statement of financial activities, the consolidated and parent charity balance sheet, the consolidated and parent charity statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and the parent charity's affairs as at 31 March 2024 and of the group's and parent charity's income and expenditure for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **AYR RUGBY FOOTBALL CLUB LIMITED**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS AND TRUSTEES OF AYR RUGBY FOOTBALL CLUB LIMITED**

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#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirements to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## **AYR RUGBY FOOTBALL CLUB LIMITED**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS AND TRUSTEES OF AYR RUGBY FOOTBALL CLUB LIMITED**

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A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance
- Performing audit work over the risk of management bias and override of controls, including testing of journal

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

## **AYR RUGBY FOOTBALL CLUB LIMITED**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS AND TRUSTEES OF AYR RUGBY FOOTBALL CLUB LIMITED**

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#### **Other matters which we are required to address**

In the previous accounting year, the directors of the company took advantage of audit exemption under S480 of the Companies Act 2006. Therefore the prior year comparatives were not audited.

#### **Use of our report**

This report is made solely to the charity's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006, and to the charity's trustees, as a body, in accordance with regulation of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's members, as a body, the matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, charity's members as a body, and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Michael Walker**  
**Senior Statutory Auditor**  
**For and on behalf of Azets Audit Services**

.....

**Chartered Accountants**  
**Statutory Auditor**

3 Wellington Square  
Ayr  
Ayrshire  
United Kingdom  
KA7 1EN

Azets is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## AYR RUGBY FOOTBALL CLUB LIMITED

### GROUP STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2022 £
<b><u>Income from:</u></b>					
Donations and legacies	3	526,996	2,500,000	3,026,996	-
Charitable activities	4	236,880	-	236,880	-
Other trading activities	5	2,400	-	2,400	-
Investments	6	541	2,515	3,056	-
<i>Commercial trading activities</i>	8				
Ayrshire Bulls Limited		382,339	-	382,339	-
Millbrae Limited		259,301	-	259,301	-
<b>Total income</b>		<b>1,408,457</b>	<b>2,502,515</b>	<b>3,910,972</b>	<b>-</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	9	385,464	4,375	389,839	-
<i>Commercial trading operations</i>	8				
Ayrshire Bulls Limited		400,547	-	400,547	-
Millbrae Limited		262,343	-	262,343	-
<b>Total expenditure</b>		<b>1,048,354</b>	<b>4,375</b>	<b>1,052,729</b>	<b>-</b>
<b>Net income for the Period/ Net movement in funds</b>	<b>20</b>	<b>360,103</b>	<b>2,498,140</b>	<b>2,858,243</b>	<b>-</b>
Fund balances at 1 December 2022		-	-	-	-
<b>Fund balances at 31 March 2024</b>		<b>360,103</b>	<b>2,498,140</b>	<b>2,858,243</b>	<b>-</b>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## AYR RUGBY FOOTBALL CLUB LIMITED

### CHARITY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2022 £
<b><u>Income from:</u></b>					
Donations and legacies	3	526,996	2,500,000	3,026,996	-
Charitable activities	4	236,880	-	236,880	-
Other trading activities	5	2,400	-	2,400	-
Investments	6	541	2,515	3,056	-
<b>Total income</b>		<b>766,817</b>	<b>2,502,515</b>	<b>3,269,332</b>	<b>-</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	9	385,464	4,375	389,839	-
<b>Net income for the Period/ Net movement in funds</b>	<b>20</b>	<b>381,353</b>	<b>2,498,140</b>	<b>2,879,493</b>	<b>-</b>
Fund balances at 1 December 2022		-	-	-	-
<b>Fund balances at 31 March 2024</b>		<b>381,353</b>	<b>2,498,140</b>	<b>2,879,493</b>	<b>-</b>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## AYR RUGBY FOOTBALL CLUB LIMITED

### GROUP BALANCE SHEET AS AT 31 MARCH 2024

	Notes	£	2024 £	£	2022 £
<b>Fixed assets</b>					
Tangible assets	13		733,491		-
Investments			-		-
			<u>733,491</u>		<u>-</u>
<b>Current assets</b>					
Stocks	15	70,003		-	
Debtors	16	89,240		-	
Cash at bank and in hand		<u>2,193,781</u>		-	
		<u>2,353,024</u>		<u>-</u>	
<b>Creditors: amounts falling due within one year</b>					
	17	<u>(228,272)</u>		-	
<b>Net current assets</b>					
			<u>2,124,752</u>		<u>-</u>
<b>Net assets</b>					
			<u>2,858,243</u>		<u>-</u>
<b>Funds</b>					
Unrestricted funds	19		360,103		-
Restricted funds	18		<u>2,498,140</u>		-
			<u>2,858,243</u>		<u>-</u>

These financial statements have been prepared in accordance with the provisions applicable to groups and companies subject to the small companies regime.

The financial statements were approved and signed by the trustees and authorised for issue on

.....  
Mr. B Williamson  
**Trustee**

**Company registration number SC720032**

# AYR RUGBY FOOTBALL CLUB LIMITED

## CHARITY BALANCE SHEET AS AT 31 MARCH 2024

	Notes	£	2024 £	£	2022 £
<b>Fixed assets</b>					
Tangible assets	13		729,388		-
Investments	14		<u>2</u>		<u>2</u>
			729,390		2
<b>Current assets</b>					
Debtors	16	189,374		-	
Cash at bank and in hand		<u>2,101,645</u>		<u>-</u>	
		2,291,019		-	
<b>Creditors: amounts falling due within one year</b>	17	<u>(140,916)</u>		<u>(2)</u>	
Net current assets/(liabilities)			<u>2,150,103</u>		<u>(2)</u>
<b>Total assets less current liabilities/ net assets</b>			<u>2,879,493</u>		<u>-</u>
<b>Funds</b>					
Restricted funds	18		2,498,140		-
Unrestricted funds	19		<u>381,353</u>		<u>-</u>
			<u>2,879,493</u>		<u>-</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....

.....  
Mr. B Williamson  
**Trustee**

**Company registration number SC720032**



## AYR RUGBY FOOTBALL CLUB LIMITED

### GROUP STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 MARCH 2024

	Notes	2024		2022	
		£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	24		2,682,823		-
Interest paid			-		-
<b>Net cash inflow from operating activities</b>			<u>2,682,823</u>		<u>-</u>
Purchase of tangible fixed assets		(492,098)		-	
Investment income	6	<u>3,056</u>		<u>-</u>	
<b>Net cash used in investing activities</b>			<u>(489,042)</u>		<u>-</u>
<b>Net cash used in financing activities</b>			<u>-</u>		<u>-</u>
<b>Net increase in cash and cash equivalents</b>			2,193,781		
<b>Cash and cash equivalents at beginning of year</b>			<u>-</u>		<u>-</u>
<b>Cash and cash equivalents at end of year</b>			<u><u>2,193,781</u></u>		<u><u>-</u></u>

**AYR RUGBY FOOTBALL CLUB LIMITED**

**GROUP STATEMENT OF CASH FLOWS**  
**ANALYSIS OF CHANGES IN NET DEBT**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

	<b>At 1 December 2022</b>	<b>Cash flows</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cash and cash equivalents</b>			
Cash	-	2,193,781	2,193,781
<b>Total</b>	<b>-</b>	<b>2,193,781</b>	<b>2,193,781</b>

## AYR RUGBY FOOTBALL CLUB LIMITED

### CHARITY STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 MARCH 2024

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	Notes	£	2024 £	£	2022 £
<b>Cash flows from operating activities</b>					
Cash generated from operations	24		2,586,049		2
<b>Investing activities</b>					
Purchase of tangible fixed assets		(487,460)		-	
Proceeds from disposal of subsidiaries		-		(2)	
Investment income received	6	3,056		-	
<b>Net cash used in investing activities</b>			(484,404)		(2)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			2,101,645		-
Cash and cash equivalents at beginning of Period			-		-
<b>Cash and cash equivalents at end of Period</b>			<u>2,101,645</u>		<u>-</u>

**AYR RUGBY FOOTBALL CLUB LIMITED**

**CHARITY STATEMENT OF CASH FLOWS  
ANALYSIS OF CHANGES IN NET DEBT  
FOR THE PERIOD ENDED 31 MARCH 2024**

---

	At 1 December 2022 £	Cash flows £	At 31 March 2024 £
<b>Cash and cash equivalents</b>			
Cash	-	2,101,645	2,101,645
<b>Total</b>	- <hr/>	2,101,645 <hr/>	2,101,645 <hr/>

# AYR RUGBY FOOTBALL CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024

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### 1 Accounting policies

#### Charity information

Ayr Rugby Football Club Limited is a private company limited by guarantee incorporated in Scotland. The registered office is Ayr Rugby Football Club, Millbrae, Alloway, AYR, KA7 4PJ, United Kingdom.

The group consists of Ayr Rugby Club Limited and all of its subsidiaries.

#### 1.1 Reporting period

For the year to 30 November 2022 the company was dormant. As the group began fundraising it was decided to extend its period end to 31 March 2024 in order to match the accounting date of the legacy Rugby Club. These accounts provide the results for the 16 month period to 31 March 2024, and therefore comparative amounts included are not entirely comparable for this reason.

#### 1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles, the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006, Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the group. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.3 Basis of consolidation

The consolidated financial statements include the results of Ayr Rugby Football Club Limited and its 100% owned subsidiaries Millbrae Limited and Ayrshire Bulls Rugby Limited for the period ended 31 March 2024.

#### 1.4 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

# AYR RUGBY FOOTBALL CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

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### 1.5 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

### 1.6 Income

Income is recognised when the group is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from charitable activities are recognised in the period in which the services are provided.

Donations received in the year are charged to the Statement of Financial Activities when the group becomes entitled to the income, its receipt is probable and the amount can be measured reliably. Donated goods and services are brought into the accounts as income at their expected cost, or a reasonable estimate thereof.

Income from the legacy fund, is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income from other trading activities is recognised when the goods or services are provided and income is received.

Interest and investment income is included within the Statement of Financial Activities when receivable by the group.

### 1.7 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Costs of raising funds are those associated with the income from sources other than from undertaking charitable activities. Costs directly attributed to the running of the trading activities are also included under this heading.

Charitable expenditure comprises those costs incurred by the group in the delivery of its charitable activities and services.

Governance costs include the costs associated with meeting the constitutional and statutory requirements of the group and include costs linked to the strategic management of the group. Expenses of the legal, auditing and accountancy advisers are accounted for under this heading.

# AYR RUGBY FOOTBALL CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

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### 1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	No depreciation
Plant and equipment	20% reducing balance
Fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 1.9 Fixed asset investments

Investments in subsidiary undertakings are included at cost less accumulated impairment.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

### 1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to sell. The stock valuation method is first-in, first-out (FIFO) method. Allowance is made for obsolescence.

### 1.11 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

### 1.12 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

# AYR RUGBY FOOTBALL CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

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### 1.13 Creditors

Creditors are recognised where the group has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

### 1.14 Financial instruments

The group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### 1.15 Taxation

There is no liability to taxation within the parent charity as the charity is exempt under sections 478-489 of the Corporation Taxation Act 2010.

### 1.16 Retirement benefits

The group operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

### 1.17 Impairment of fixed assets

At each reporting end date, the group reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

## 2 Critical accounting estimates and judgements

In the application of the group's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.



## AYR RUGBY FOOTBALL CLUB LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

#### 3 Donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2022 £
<b>Group and charity</b>				
Donations and gifts	521,996	-	521,996	-
Legacies receivable	-	2,500,000	2,500,000	-
Grants receivable	5,000	-	5,000	-
	<u>526,996</u>	<u>2,500,000</u>	<u>3,026,996</u>	<u>-</u>
<b>Grants receivable for core activities</b>				
William Grant & Sons	5,000	-	5,000	-
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
<b>Donations and gifts</b>				
Ayr RFC	505,089	-	505,089	-
Other	16,907	-	16,907	-
	<u>521,996</u>	<u>-</u>	<u>521,996</u>	<u>-</u>

#### 4 Income from charitable activities

	Unrestricted funds 2024 £	Total 2022 £
<b>Group and charity</b>		
Christmas corporate lunch	45,035	-
Subscriptions	69,977	-
Training academy income	6,635	-
Hospitality	16,522	-
Sponsorships	25,617	-
Gate receipts	10,677	-
SRU Funding	26,552	-
International ticket commission	601	-
Fundraising events	35,264	-
Income from charitable activities	<u>236,880</u>	<u>-</u>

# AYR RUGBY FOOTBALL CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

### 5 Other trading activities

	Unrestricted funds 2024 £	Total 2022 £
Group and charity	£	£
Bybox rent	2,400	-
Other trading activities	2,400	-
	<u>2,400</u>	<u>-</u>

### 6 Investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2022 £
Group and charity	£	£	£	£
Interest receivable	541	2,515	3,056	-
	<u>541</u>	<u>2,515</u>	<u>3,056</u>	<u>-</u>

### 7 Auditors remuneration

	2024 £	2022 £
Fees payable to the company's auditor and associates:	£	£
<b>For audit services</b>		
Audit of the financial statements of the group and company	11,400	-
	<u>11,400</u>	<u>-</u>

# AYR RUGBY FOOTBALL CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

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### 8 Commercial trading activities Group

The wholly owned trading subsidiaries Ayrshire Bulls Limited and Millbrae Limited are incorporated in the United Kingdom (company number SC720067 and SC720062 respectively). They retain all of their profits in the business. Both businesses operate in the sports activities industry and conduct their activities at Millbrae. A summary of the trading results are shown below.

#### *Ayrshire Bulls Limited*

	<b>2024</b>
	<b>£</b>
Income	
Sponsorship	171,773
Gate receipts	14,673
Funding Super 6	193,488
Fundraising events	<u>2,404</u>
<b>Total income</b>	<u>382,339</u>
<b>Administration costs</b>	<u>400,547</u>
<b>Net profit / (loss)</b>	<u><u>(18,208)</u></u>

#### *Millbrae Limited*

	<b>2024</b>
	<b>£</b>
<b>Total income</b>	<u>259,301</u>
<b>Administration costs</b>	<u>262,343</u>
<b>Net profit / (loss)</b>	<u><u>(3,042)</u></u>

Included within Millbrae Limited administration costs is a depreciation charge of £536.

# AYR RUGBY FOOTBALL CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

### 9 Charitable expenditure

	Charitable Expenditure 2024	Total 2024	Total 2022
	£	£	£
<b>Group and charity</b>			
Staff costs	92,827	92,827	-
Depreciation and impairment	11,613	11,613	-
Team expenses	22,907	22,907	-
Players expenses	16,652	16,652	-
Ground expenses	7,648	7,648	-
Pitch hire	8,981	8,981	-
Catering	29,261	29,261	-
Physio	29,559	29,559	-
Insurance	12,324	12,324	-
Training academy fees	1,132	1,132	-
Rates	12,649	12,649	-
Heat and light	18,381	18,381	-
Repairs and renewals	25,732	25,732	-
Telephone	504	504	-
Travel	24,800	24,800	-
Printing and stationery	656	656	-
Software and subscriptions	3,437	3,437	-
Advertising	8,860	8,860	-
Bank charges	11,500	11,500	-
General expenses	891	891	-
Christmas corporate lunch	8,181	8,181	-
Fireworks night expenses	8,719	8,719	-
1XV tour cost	1,646	1,646	-
	<u>358,860</u>	<u>358,860</u>	<u>-</u>
Share of support costs (see note 10)	13,303	13,303	-
Share of governance costs (see note 10)	17,677	17,677	-
	<u>389,839</u>	<u>389,839</u>	<u>-</u>
<b>Analysis by fund</b>			
Unrestricted funds	385,464	385,464	-
Restricted funds	4,375	4,375	-
	<u>389,839</u>	<u>389,839</u>	<u>-</u>

Expenditure incurred relates to the one principal activity of the charity.

# AYR RUGBY FOOTBALL CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

### 10 Support costs

	Support Costs £	Governance Costs £	Total 2024 £	Total 2022 £
Audit fees	-	11,400	11,400	-
Accountancy	-	5,352	5,352	-
Bookkeeping	13,303	-	13,303	-
Legal and professional	-	925	925	-
	<u>13,303</u>	<u>17,677</u>	<u>30,980</u>	<u>-</u>

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the group and charity during the period.

### 12 Employees

The average monthly number of employees during the period were:

	2024 Number	2022 Number
Ayr Rugby Football Club Limited	5	-
Millbrae Limited	6	-
Ayrshire Bulls Rugby Limited	28	-
	<u>39</u>	<u>-</u>

	Group 2024	Group 2022	Company 2024	Company 2022
<i>Staff costs</i>				
Wages and salaries	436,576	-	92,641	-
Social security costs	8,247	-	-	-
Pension costs	3,283	-	186	-
	<u>448,106</u>	<u>-</u>	<u>92,827</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

The group considers its key management personnel to comprise of the trustees and the senior management team, the remuneration for key management personnel totals £47,524.

The Trustees are not remunerated for their services to the board. During the year expenses of £nil (2022 - £nil) were paid to the trustees for travel and incidental expenses.

## AYR RUGBY FOOTBALL CLUB LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

#### 13 Tangible fixed assets

##### Group

	Land & Buildings £	Plant & Machinery £	Fixtures & Fittings £	Total 2024 £
<b>Cost or valuation</b>				
At 1 December 2022	-	-	-	-
Additions	677,439	45,439	22,762	745,640
At 31 March 2024	677,439	45,439	22,762	745,640
<b>Depreciation</b>				
At 1 December 2022	-	-	-	-
Charge for period	-	8,500	3,649	12,149
At 31 March 2024	-	8,500	3,649	12,149
<b>Net book value</b>				
At 31 March 2024	677,439	36,939	19,113	733,491
At 30 November 2022	-	-	-	-

##### Ayr Rugby Football Club Limited

	Land & Buildings £	Plant & Machinery £	Fixtures & Fittings £	Total 2024 £
<b>Cost or valuation</b>				
At 1 December 2022	-	-	-	-
Additions	677,439	41,664	21,898	741,001
At 31 March 2024	677,439	41,664	21,898	741,001
<b>Depreciation</b>				
At 1 December 2022	-	-	-	-
Charge for period	-	8,036	3,577	11,613
At 31 March 2024	-	8,036	3,577	11,613
<b>Net book value</b>				
At 31 March 2024	677,439	33,628	18,321	729,388
At 30 November 2022	-	-	-	-

# AYR RUGBY FOOTBALL CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

### 14 Fixed asset investments

	2024	2022
	£	£
<b>Charity</b>		
Shares in subsidiary companies	<u>2</u>	<u>2</u>
<b>Carrying amount</b>		
At 31 March 2024	<u><u>2</u></u>	<u><u>2</u></u>
At 30 November 2022	<u><u>2</u></u>	<u><u>2</u></u>

The parent owns 100% of the share capital of Ayrshire Bulls Rugby Limited (SC720067) and Millbrae Limited (SC720062). Both companies are incorporated in Scotland.

### 15 Stock

	Group	Group	Charity	Charity
	2024	2022	2024	2022
	£	£	£	£
Raw materials and consumables	70,003	-	-	-
	<u><u>70,003</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

### 16 Debtors

	Group	Group	Charity	Charity
	2024	2022	2024	2022
	£	£	£	£
<b>Amounts falling due within one year:</b>				
Trade debtors	40,227	-	15,186	-
Amounts owed by fellow group undertakings	-	-	111,418	-
Other debtors	34,851	-	49,819	-
Prepayments and accrued income	<u>14,162</u>	<u>-</u>	<u>12,951</u>	<u>-</u>
	<u><u>89,240</u></u>	<u><u>-</u></u>	<u><u>189,374</u></u>	<u><u>-</u></u>

# AYR RUGBY FOOTBALL CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

17 Creditors: amounts falling due within one year	Group 2024 £	Group 2022 £	Charity 2024 £	Charity 2022 £
Taxation and social security	-		4,729	
Deferred income	56,911	-	10,002	-
Trade creditors	91,110	-	78,594	-
Amounts owed to fellow group undertakings	-	-	-	2
Other creditors	56,133	-	24,213	-
Accruals	24,118	-	23,378	-
	<u>228,272</u>	<u>-</u>	<u>140,916</u>	<u>2</u>

### 18 Restricted funds

The income funds of the group and parent charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 31 March 2024 £
	Balance at 1 December 2022 £	Incoming resources £	Resources expended £	
<b>Group</b>				
Legacy	<u>-</u>	<u>2,502,515</u>	<u>(4,375)</u>	<u>2,498,140</u>
	Movement in funds			Balance at 31 March 2024 £
	Balance at 1 December 2022 £	Incoming resources £	Resources expended £	
<b>Charity</b>				
Legacy	<u>-</u>	<u>2,502,515</u>	<u>(4,375)</u>	<u>2,498,140</u>

The restricted legacy funds can only be used on the Millbrae stadium improvement works project.



# AYR RUGBY FOOTBALL CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

### 19 Unrestricted funds

These are unrestricted funds which are material to the group and parent company's activities made up as follows:

	Balance at 1 December 2022	Movement in funds		Balance at 31 March 2024
	£	Incoming resources	Resources expended	£
<b>Group</b>	£	£	£	£
General	-	1,408,457	(1,048,354)	360,103

	Balance at 1 December 2022	Movement in funds		Balance at 31 March 2024
	£	Incoming resources	Resources expended	£
<b>Charity</b>	£	£	£	£
General	-	766,817	(385,464)	381,353

### 20 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Total 2022
	£	£	£	£
<b>Group</b>				
Fund balances at 31 March 2024 are				
Tangible assets	309,016	424,475	733,491	-
Current assets/(liabilities)	51,087	2,073,665	2,124,752	-
	<u>360,103</u>	<u>2,498,140</u>	<u>2,858,243</u>	<u>-</u>
<b>Charity</b>				
Fund balances at 31				
Tangible assets	304,912	424,476	729,388	-
Investments	2	-	2	2
Current assets/(liabilities)	76,439	2,073,664	2,150,103	(2)
	<u>381,353</u>	<u>2,498,140</u>	<u>2,879,493</u>	<u>-</u>

# AYR RUGBY FOOTBALL CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

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21	Capital commitments	2024	2022
		£	£
	At 31 March 2024 the charity had capital commitments as follows:		
	Contracted for but not provided in the financial statements:		
	Acquisition of property, plant and equipment	<u>994,648</u>	<u>-</u>

### 22 Related party transactions

During the period the parent charity entered into the following transactions with related parties:

The total amount due from Millbrae Limited at year end was £77,844 (2022: £nil). This company is also wholly owned by Ayr Rugby Football Club Limited.

The total amount due from Ayrshire Bulls Rugby Limited at year end was £33,576 (2022: £nil). This company is also wholly owned by Ayr Rugby Football Club Limited.

Ayr Rugby Football Club Limited made purchases of £13,395 (2022 £nil) and sales of £4,450 (2022 £nil) to companies with common directors/owners.

Amounts outstanding are unsecured for cash settlement in accordance with usual business terms.

### 23 Members' liability

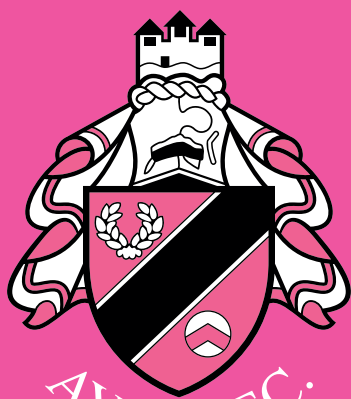
The charity is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

## AYR RUGBY FOOTBALL CLUB LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

#### 24 Cash generated from operations

	Group 2024 £	Group 2022 £	Charity 2024 £	Charity 2022 £
Surplus for the Period	2,858,243	-	2,879,493	-
Adjustments for:				
Investment income recognised in statement of financial activities	(3,056)	-	(3,056)	-
Depreciation and impairment of tangible fixed assets	12,149	-	11,613	-
Donations in kind- non cash	(162,704)		(162,704)	
Movements in working capital:				
(Increase) in debtors	(45,139)	-	(85,964)	-
Increase in creditors	33,753	-	(53,333)	2
(Increase) in stock	(10,423)	-	-	-
<b>Cash generated from operations</b>	<u><u>2,682,823</u></u>	<u><u>-</u></u>	<u><u>2,586,049</u></u>	<u><u>2</u></u>



AYR R.F.C.