

Lenzie Rugby Charitable Trust SCIO
Financial Statements
Year Ended 30 September 2024
Registered Charity No. SC051994

Lenzie Rugby Charitable Trust SCIO

Independent Examiner's Report

I report to the Trustees and Members of Lenzie Rugby Charitable Trust (Registered Charity No. SC051994) on the accounts for the period 1 October 2023 to 30 September 2024 which are set out on pages 3 to 6.

Respective Responsibilities of Trustees and Examiner

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

Basis of Independent Examination

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

Independent Examiner's Statement

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

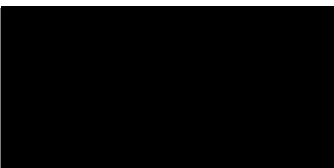
1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - a. To keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and;
 - b. To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations;have not been met, or;
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date: 31 March 2025

Name:



Lenzie Rugby Charitable Trust SCIO

Governance and Objectives

The Charity is regulated by the Office of the Scottish Charity Regulator.

The main object of the Charity is to advance public participation in the sport of rugby union in the area of Lenzie, Scotland.

In the period ended 30 September 2024 the items selected for support included:

- a) Award to Lenzie Rugby Football Club Womens' Section to assist in their ongoing development.
- b) Lenzie Rugby Football Club Clubhouse Renewal Project.

In total £22,395 was received from various activities and donations during the year. Grants and awards totalling £885 were made for the year, and cost and administration charges of £NIL were incurred for direct charitable activities undertaken by the club. No remuneration or expenses were paid to the Trustees.

Reserves

The Trustees will decide on the reserves to be maintained by the Charity based upon the contemplated projects and awards that are planned in the future.

Signed on behalf of the Trustees.

27 March 2025

Lenzie Rugby Charitable Trust SCIO

Statement of Financial Activities For the Year Ended 30 September 2024

	Notes	2024 £ Unrestricted Reserves	2023 £ Unrestricted Reserves
<u>Incoming Resources</u>	4		
Activities generating funds		20,678.11	114,629.89
Interest		1,717.09	769.51
Total Incoming Resources		22,395.20	115,399.40
<u>Resources Expended</u>	5		
Charitable Activities		885.00	1,115.00
Direct costs involved		0.00	0.00
Total Resources Expended		885.00	1,115.00
Net Surplus for year		21,510.20	114,284.40
Balance of Funds brought forward		114,284.40	0.00
Total Net Funds carried forward		135,794.60	114,284.40

All Reserves are Unrestricted Funds

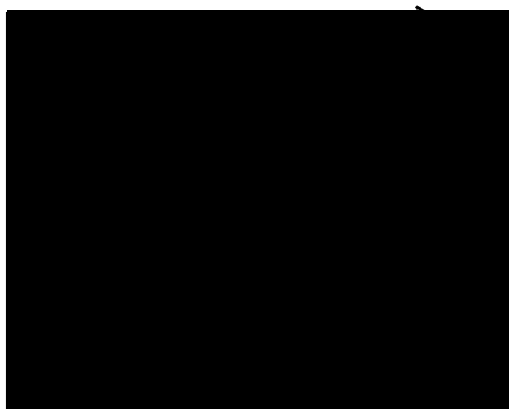
Lenzie Rugby Charitable Trust SCIO

Balance Sheet

As at 30 September 2024

	Notes	2024 £ Unrestricted Reserves	2023 £ Unrestricted Reserves
<u>Current Assets</u>			
Cash at Bank		135,794.60	114,284.40
Total Incoming Resources		<u>135,794.60</u>	<u>114,284.40</u>
<u>Current Liabilities</u>			
Other Creditors		<u>0.00</u>	<u>0.00</u>
		<u>0.00</u>	<u>0.00</u>
Net Current Assets		135,794.60	114,284.40
Net Funds		<u>135,794.60</u>	<u>114,284.40</u>
Reserves			
Unrestricted Funds		<u>135,794.60</u>	<u>114,284.40</u>

Approved by Trustees on behalf of all trustees



24 March 2025

24 March 2025

Lenzie Rugby Charitable Trust SCIO

Accounting Policies and Notes to the Accounts For the Period Ended 30 September 2024

1. Accounting Policies

- 1.1 These accounts are prepared on the basis of historic cost in accordance with the Charities and Trustee Investment (Scotland) 2005 Act and Charities Accounts (Scotland) Regulations 2006.
- 1.2 There have been no changes to the accounting policies during the period.

2. Incoming Resources

- 2.1 Incoming Resources are recognised when the Charity becomes entitled to to them reported gross.
- 2.2 The value of any voluntary help received is not included in the accounts.

3. Expenditure and Liabilities

- 3.1 Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.
- 3.2 All grants are awarded without conditions.

4. Incoming Resources

	2024 £	2023 £
The funds generated comprised:		
Arising directly from Lenzie Rugby Football Club	0.00	25,000.00
Donations received	1,925.00	14,290.71
Fund raising activities and events	18,753.11	75,339.18
Interest received	1,717.09	769.51
	<u>22,395.20</u>	<u>115,399.40</u>

5. Resources Expended

	2024 £	2023 £
Grants, awards and donations made	885.00	1,115.00
	<u>885.00</u>	<u>1,115.00</u>

- 5.1 No trustees were paid expenses during the year.
- 5.2 No expenses or remuneration were paid to the Independent Examiner for reporting on the Accounts.

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Accounting Policies and Notes to the Accounts Cont'd
For the Period Ended 30 September 2024

6. Grants and Awards

	2024	2023
	£	£
Lenzie Rugby Football Club Women's Section	885.00	1,115.00
	<u>885.00</u>	<u>1,115.00</u>