

APPENDIX 3



	<b>Independent examiner's report on the accounts</b> v2						
Report to the trustees/members of	Charity name <b>Declan Rugby 4 All</b>						
Registered charity number	<b>SC052826</b>						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	10	2023		30	09	2024
Set out on pages	(remember to include the page numbers of additional sheets)						
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 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 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.						
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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: <ul style="list-style-type: none"><li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li><li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li></ul>						
	have not been met, or						
	2. to which, in my opinion, attention should be drawn in order to enable a proper						
Signed:				Date:	14/11/2024		
Name:							
Relevant professional qualification(s) or body (if any):	The Chartered Institute of Management Accounts (CIMA) - CGMA						
Address:	22 Whitehills Gardens Aberdeen AB24 5JS						

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.



## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose





Declan Rugby4All - Financial Overview  
01/10/2023 to 30/09/2024

BALANCE SHEET

£

Bank Balance		30,308.00
Revenue in year	31,415.00	
Grants awarded	- 1,107.00	
	30,308.00	30,308.00

\*\*\* All funds unrestricted



## Receipts and payments accounts

For the period  
from

Period start date		
Day	Month	Year
01	10	2023

to

Period end date		
Day	Month	Year
30	09	2024

### Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	31,415.00				31,415.00 -	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>31,415.00 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,415.00 -</b>	<b>-</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	1,107.00				1,107.00 -	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>1,107.00 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,107.00 -</b>	<b>-</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>1,107.00 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,107.00 -</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>30,308.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,308.00-</b>	<b>-</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>30,308.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,308.00</b>	<b>-</b>



Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	0.00				-	0.00
	Surplus / (deficit) shown on receipts and payments account	30,308.00				30,308 -	
						-	
						-	
	Cash and bank balances at end of year	30,308.00	-	-	-	30,308.00	-
	(Agree balances with receipts and payments account(s))						

B2 Investments	Details	Fund to which asset belongs		Market valuation	Last year
				to nearest £	to nearest £
		Total		-	-

B3 Other assets	Details	Fund to which asset belongs		Cost (if available)	Current value (if available)	Last year
				to nearest £	to nearest £	to nearest £
		Total		-	-	-

B4 Liabilities	Details	Fund to which liability relates		Amount due	Last year
				to nearest £	to nearest £
		Total		-	-

B5 Contingent liabilities	Details	Fund to which liability relates		Amount due (estimate)	Last year
				to nearest £	to nearest £
		Total		-	-

Signed by one or two trustees on behalf of all the trustees

Date of approval  
23/04/20



## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

to support access to rugby for children and young people in Aberdeen and Aberdeenshire

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Rugby Camp Rugby Balls	Rhino Global Ltd	1	357.00
ARFC Rugby Camp - Food Donation	Maciej Jaworski	1	750.00
Total			1,107.00 -

### C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

X

### C3b Trustee remuneration - details

Authority under which paid	£

### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

X

### C4b Trustee expenses - details

	Number of trustees	£

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

### C6 Other information



Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Please see 'Financials' Appendix	31,145.00				-	31,145.00
					-	
					-	
					-	
Total	31,145.00 -	-	-	-	-	31,145.00
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Please see 'Financials' Appendix	1,107.00				-	1,107.00
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	1,107.00 -	-	-	-	-	1,107.00
	-	-	-	-	-	-



## Additional analysis (2)

SC

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	31,145.00				31,145.00	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>31,145.00</b>	-	-	-	<b>31,145.00</b>	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	<b>31,145.00</b>	-	-	-	<b>31,145.00</b>	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	1,107.00				-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>1,107.00</b>	-	-	-	<b>1,107.00</b>	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	<b>1,107.00</b>	-	-	-	<b>1,107.00</b>	-
<b>Net receipts / (payments)</b>	<b>30,308.00</b>	-	-	-	<b>30,308.00</b>	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>30,308.00</b>	-	-	-	<b>30,308.00</b>	-

## Nature and purpose of funds



## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

## Nature and purpose of funds