

Grass-roots Rugby for Everyone Awards Trust (SCIO)

Scotland · Charity number SC052938

Details

Known as	GREAT
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2023-11-09
Register	View on the OSCR register

Contact

Address 13 Corbiehill Crescent
Edinburgh
EH4 5BE

Website greatrugby.scot

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: The promotion of public participation in rugby and rugby-based activities in Scotland

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 4 The organisation's charitable purposes are to: 4.1 To promote public participation in Sport, particularly Rugby Union, in Scotland and to promote the benefits for health and wellbeing from such participation for people of all ages, ethnicity, gender and ability in Scotland through a programme of grants and other assistance to organisations and individuals. 4.2 To provide and support recreational facilities and the organisation of recreational activities, particularly those involving Rugby Union, in communities, schools, colleges, universities, charitable organisations and rugby clubs throughout Scotland. 4.3 To support the provision of educational, coaching, and other forms of assistance, equipment and financial assistance to enable people of all abilities to participate in Rugby Union in Scotland.

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-11-30	£21,122	£15,624	-	0
2024-11-30	£12,218	£197	-	0

Grass-roots Rugby for Everyone Awards Trust (SCIO)

Scotland - Charity number SC052938

Accounts

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Trustee recruitment and appointment

Objectives and activities

Charitable purposes

Summary of the main activities in relation to these objects

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

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Financial review

Brief statement of the charity's policy on reserves

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

Other optional information


Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)		
Date		

Grass Roots Rugby for Everyone Trust SCIO

Independent Examiner's Report on the Accounts	
Report to the trustees/members of	Grass Roots Rugby for Everyone Trust SCIO
Registered charity number	SCO52938
On the accounts of the charity for the year ended	30 th November 2025
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act') and the Charities Accounts (Scotland) Regulations 2006(as amended) ('the 2006 regulations') 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 2005 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 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 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">• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and• to prepare accounts with 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: 10th April 2026
Name	Helen Bourquin
Relevant professional qualification	Associate member of : Association of Charity Independent Examiners (ACIE)
Address:	The Dell East End Gordon Berwickshire TD3 6JS

Grass-Roots Rugby for Everyone Awards Trust (SCIO)

SC052938



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	1	12	2024		30	11	2025

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 £
A1 Receipts						
Donations	21,087				21,087	12,220
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	35				35	3
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	21,122	-	-	-	21,122	12,223
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	21,122	-	-	-	21,122	12,223
A3 Payments						
Expenses for fundraising activities	424				424	-
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	12,500				12,500	-
Grants and donations					-	
Governance costs:	300				300	-
Audit / independent examination	900				900	-
Preparation of annual accounts					-	
Legal costs					-	
Other	1,500				1,500	201
					-	
A3 Sub total	15,624	-	-	-	15,624	201
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	15,624	-	-	-	15,624	201
Net receipts / (payments)	5,498	-	-	-	5,498	12,022
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	5,498	-	-	-	5,498	12,022

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	12,022				12,022	-
	Surplus / (deficit) shown on receipts and payments account	5,498				5,498	12,022
						-	
	Cash and bank balances at end of year	17,520	-	-	-	17,520	12,022
	(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 £
	Independent Examiners Fee	Unrestricted Funds	200	900
Total			200	900

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

Signature*	Print Name	Date of approval
	John Brown, Chairman Stephen Duffy, Treasurer	

Section C Notes to the Accounts

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

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

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)	
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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)	
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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

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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 £
Corporate	4,190				4,190	6,225
Individual	11,575				11,575	5,995
Gift Aid	3,322				3,322	-
					-	
Total	19,087	-	-	-	19,087	12,220
	reference	-	-	-	reference	-

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 £
Stationery/Leaflets	424				424	-
					-	
					-	
					-	
					-	
					-	
					-	
Total	424	-	-	-	424	-
	reference error	-	-	-	reference error	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	GREAT	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
Receipts						
Donations	21,087				21,087	12,220
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	35				35	3
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	21,122	-	-	-	21,122	12,223
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	21,122	-	-	-	21,122	12,223
Payments						
Expenses for fundraising activities	424				424	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	12,500				12,500	
Grants and donations					-	
Governance costs:	300				300	
Audit / independent examination	900				900	
Preparation of annual accounts					-	
Legal costs					-	
Other	1,500				1,500	201
Sub total	15,624	-	-	-	15,624	201
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	15,624	-	-	-	15,624	201
Net receipts / (payments)	5,498	-	-	-	5,498	12,022
Transfers to / (from) funds					-	
Surplus / (deficit) for year	5,498	-	-	-	5,498	12,022

Nature and purpose of funds						
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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
Receipts						
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					-	
Sub total	-	-	-	-	-	-

Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-

Payments						
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					-	
Sub total	-	-	-	-	-	-

Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-

Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

Grass-roots Rugby for Everyone Awards Trust (SCIO)

Scotland - Charity number SC052938

Accounts

Scottish Charity number: SC052938

GRASS-ROOTS RUGBY FOR EVERYONE AWARDS TRUST (SCIO)

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE PERIOD ENDED

30TH NOVEMBER, 2024

russell + russell
Chartered Certified Accountants
4 Royal Crescent
Glasgow
G3 7SL

**GRASS-ROOTS RUGBY FOR EVERYONE AWARDS TRUST (SCIO)
TRUSTEES' ANNUAL REPORT AND ACCOUNTS
FOR THE PERIOD ENDED 30TH NOVEMBER, 2024**

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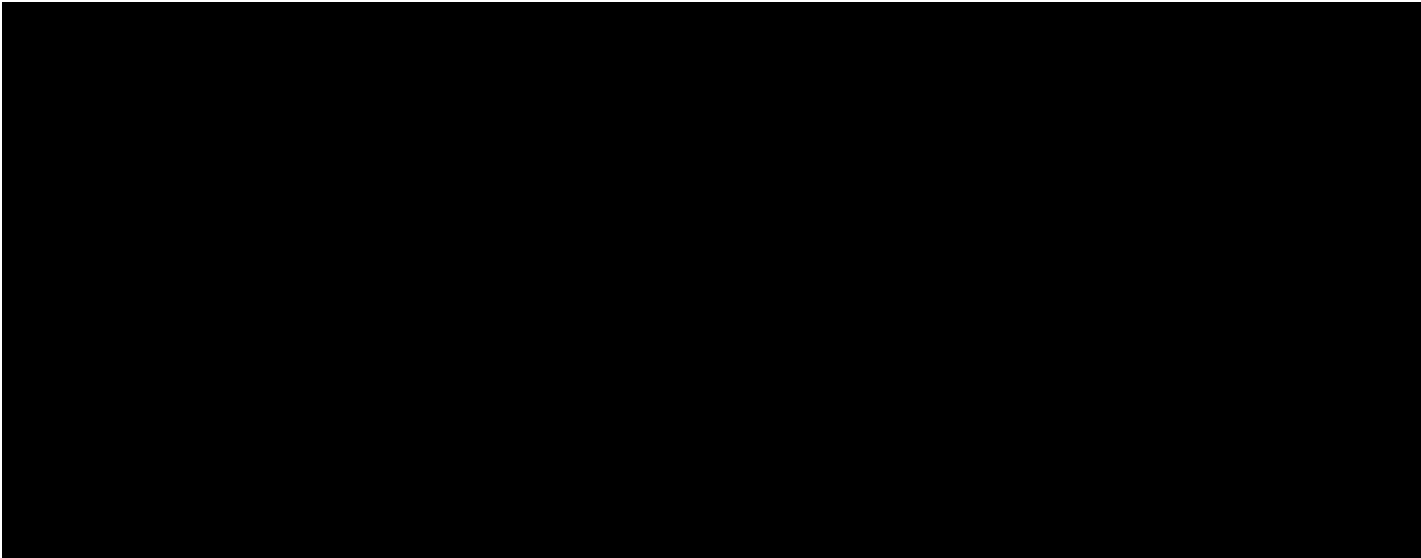
**GRASS-ROOTS RUGBY FOR EVERYONE AWARDS TRUST (SCIO)
TRUSTEES' ANNUAL REPORT AND ACCOUNTS
FOR THE PERIOD ENDED 30TH NOVEMBER, 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number

SC052938 (Scotland)

Grass-Roots Rugby For Everyone Awards Trust (SCIO) became a registered charity on 9th November, 2023.



Independent examiner



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4 Royal Crescent
Glasgow
G3 7SL

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

The trust is a charitable trust and the purposes and administration arrangements are set out in our Constitution. It is registered as a Scottish Charity.

Recruitment and appointment of new trustees

New trustees are recruited and appointed by the existing trustees in accordance with the Constitution as deemed necessary to meet the objects for which the trust was established.

Organisational structure

The trustees for the period under review and to the date of this report are as set out above.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Grass-roots Rugby for Everyone Awards Trust (also known as 'GREAT') is a registered Scottish charity SCIO (No. SC052938) whose primary objective is the promotion of public participation in rugby and rugby-based activities in Scotland. Its specific focus is grass-roots rugby, supporting people of all ages, ethnicities, genders, privilege and abilities through a programme of grants and other financial assistance.

**GRASS-ROOTS RUGBY FOR EVERYONE AWARDS TRUST (SCIO)
TRUSTEES' ANNUAL REPORT AND ACCOUNTS
FOR THE PERIOD ENDED 30TH NOVEMBER, 2024**

GREAT's aim is to provide financial support for activities that encourage and develop the playing of rugby. These activities include, but are not limited to, the provision of coaching and other educational assistance, kit, equipment, transport and playing facilities, providing everyone with the opportunity to participate in rugby anywhere in Scotland.

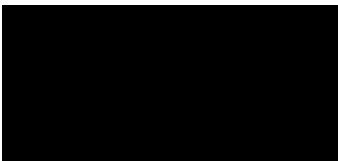
Charitable activities

GREAT will raise funds through regular and / or one-off donations from individuals (increased by Gift Aid, where applicable) and from Corporates / Charities, and through fundraising activities such as charity lunches, dinners and auctions. Monies will also be received through legacy donations.

Reserves

The Trust held unrestricted funds of £12,021 at the year end. It is the opinion of the trustees that the level of reserves held is adequate at this early stage and the trustees will continue to monitor and review this going forward.

Approved by the Trustees and signed on their behalf



12/06/25

Date.....

**GRASS-ROOTS RUGBY FOR EVERYONE AWARDS TRUST (SCIO)
INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES
FOR THE PERIOD ENDED 31st MARCH 2024**

I report on the accounts of the Trust for the period ended 30th November, 2024 which are set out on pages 5 to 6.

Respective responsibilities of trustees and examiner

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (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 examiner’s statement

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 Trust 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 explanation 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.

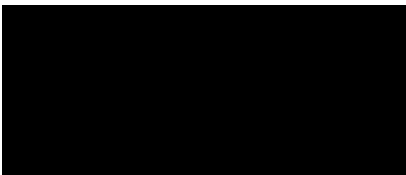
Independent examiner’s statement

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:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - 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.



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4 Royal Crescent
Glasgow
G3 7SL

12/06/25
Date.....

GRASS-ROOTS RUGBY FOR EVERYONE AWARDS TRUST (SCIO)
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE PERIOD ENDED 30TH NOVEMBER, 2024

	30.11.24	30.11.24	30.11.24
	Unrestricted fund	Restricted fund	Total Funds
	£	£	£
RECEIPTS			
Charitable donations	12,215	-	12,215
Bank interest income	3	-	3
Total receipts	12,218	-	12,218
PAYMENTS			
Bank Charges	30	-	30
Software costs	167	-	167
Total governance costs	197	-	197
Total payments	197	-	197
SURPLUS/(DEFICIT) FOR YEAR	12,021	-	12,021

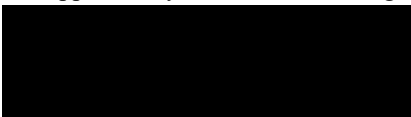
The notes on page 7 form part of these accounts.

GRASS-ROOTS RUGBY FOR EVERYONE AWARDS TRUST (SCIO)
STATEMENT OF BALANCES AT 30TH NOVEMBER, 2024

	Notes	30.11.24 £
Bank and cash in hand		
Opening balances		0
Surplus/(deficit) for period		<u>12,021</u>
Closing balances		<u><u>12,021</u></u>
Accumulated funds		
At beginning of period		0
Surplus/ (deficit) for period		<u>12,021</u>
At end of period	3	<u><u>12,021</u></u>
Estimated assets and liabilities		
Assets		
Gift aid recoverable		<u>1,533</u>
Liabilities		
Accounting and independent examination fees		<u>900</u>

The above funds are unrestricted

Approved by the Trustees and signed on their behalf:



Chairman

12/06/25

Date

The notes on page 7 form part of these accounts.

GRASS-ROOTS RUGBY FOR EVERYONE AWARDS TRUST (SCIO)

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 30TH NOVEMBER, 2024

1. ACCOUNTING POLICIES

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The accounts have been prepared on the going concern basis. Indications are that sufficient income will be received in the coming years to allow the charity to continue operations.

Funds

The trustees do not allow restrictions to the donations (funds) received for the charity.

Receipts

All donations and gifts are included within receipts in the accounting period in which they are received and paid into the bank.

Payments

Expenditure is recognised on the "cash basis" in the accounting period in which the payments are made.

Taxation

Grass-roots Rugby for Everyone Awards Trust (GREAT) is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and payments therefore include irrecoverable input VAT.

2. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration paid for the period ended 30th November, 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30th November, 2024.

3. RELATED PARTY TRANSACTIONS

There have been no related party transactions for the Grass-roots Rugby for Everyone Awards Trust (GREAT) in the period ended 30th November, 2024.

