

**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  
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G3 7SL

**GRASS-ROOTS RUGBY FOR EVERYONE AWARDS TRUST (SCIO)**  
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**FOR THE PERIOD ENDED 30TH NOVEMBER, 2024**

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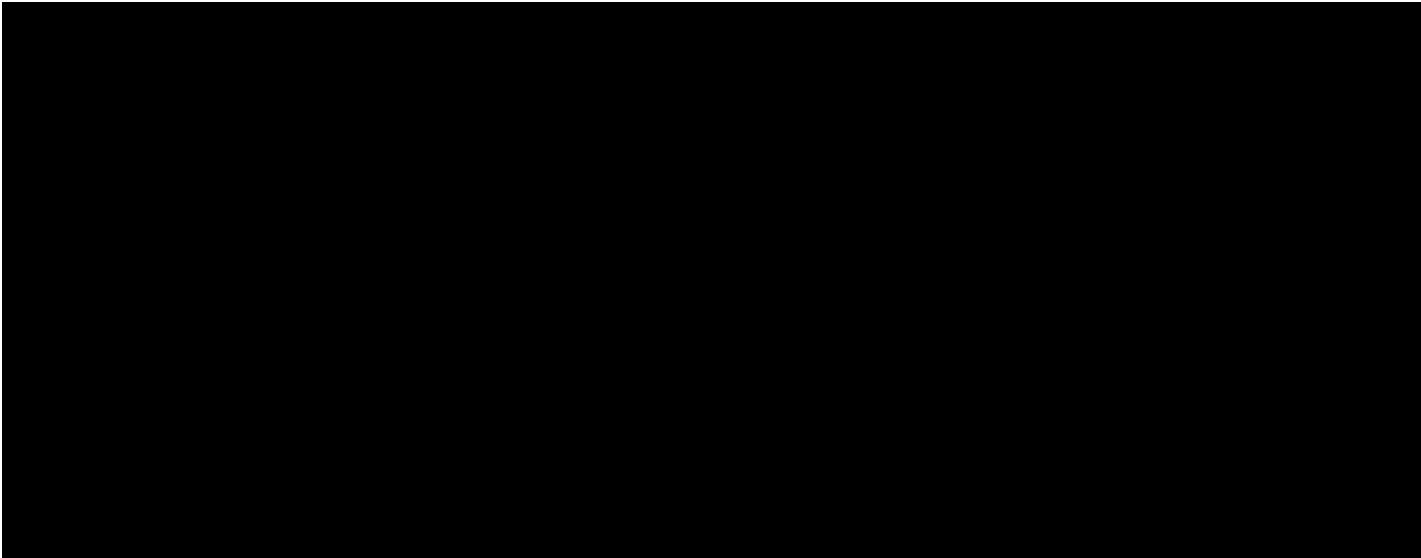
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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity number**

SC052938 (Scotland)

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



**Independent examiner**



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**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.

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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.

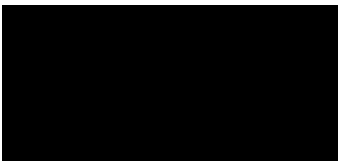
**Charitable activities**

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 31<sup>st</sup> MARCH 2024**

I report on the accounts of the Trust for the period ended 30<sup>th</sup> 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.

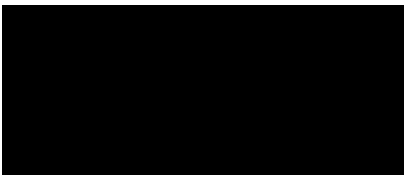
**Independent examiner's statement**

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

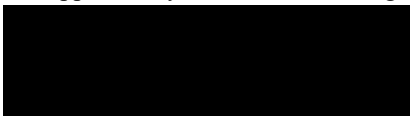
The notes on page 7 form part of these accounts.

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

	Notes	30.11.24 £
<b>Bank and cash in hand</b>		
Opening balances		0
Surplus/(deficit) for period		<u>12,021</u>
Closing balances		<u><u>12,021</u></u>
<b>Accumulated funds</b>		
At beginning of period		0
Surplus/ (deficit) for period		<u>12,021</u>
At end of period	3	<u><u>12,021</u></u>
<b>Estimated assets and liabilities</b>		
<b>Assets</b>		
Gift aid recoverable		<u>1,533</u>
<b>Liabilities</b>		
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 30<sup>th</sup> November, 2024.

##### **Trustees' expenses**

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



