

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

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	