

# APPENDIX 3



## Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name  
React 2 Rugby

Registered charity number

SC035719

On the accounts of the charity for the period

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
01	February	2024	to	31	January 2025

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. 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 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention ~~other than that disclosed on the attached page\*~~

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Date:

22/10/25

Relevant professional qualification(s) or body (if any):

Address:

\*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

React 2 Rugby

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	February	2024		31	January	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 £
<b>A1 Receipts</b>						
Donations	12,000				12,000	16,000
Legacies					-	
Grants	13,750				13,750	21,825
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	4,274				4,274	65
					-	
<b>A1 Sub total</b>	<b>30,024</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,024</b>	<b>37,890</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>30,024</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,024</b>	<b>37,890</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	26,842				26,842	26,275
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>26,842</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,842</b>	<b>26,275</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>26,842</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,842</b>	<b>26,275</b>
<b>Net receipts / (payments)</b>	<b>3,182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,182</b>	<b>11,615</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>3,182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,182</b>	<b>11,615</b>

## 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	19,589				19,589	7,974
	Surplus / (deficit) shown on receipts and payments account	3,182				3,182	11,615
						-	
						-	
	Cash and bank balances at end of year	22,771	-	-	-	22,771	19,589
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

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

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

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

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

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

Signature

Print Name

Date of approval

			10 October 2025

## Section C Notes to the Accounts

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

Contributions made as donations by both Forrester and Corstorphine Rugby Clubs alongside a grant from the SRU are used to develop rugby in Western Edinburgh. This mainly funds a Development Officer who is based in Craigmount High School to create Youth rugby teams and potential future players for the senior sections of both rugby clubs.

Additional grants were received from the SRU to fund sessional coaching at primary schools in the area to help boost playing numbers at minis levels which ultimately then feed into players for youth level. They were also used to purchase kit and equipment for use by youth players in the area.

Additional fundraising was undertaken by the players to pay for a small tour in the next financial period.

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Development Officer	SRU	1	10,000
Growth & Participation in rugby	SRU	1	3,750
		<b>Total</b>	<b>13,750</b>

### 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
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### Authority under which paid

£

### C3b Trustee remuneration - details


### C4a Trustee expenses

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

£

### C4b Trustee expenses - details


### 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 £
Forrester Rugby Club	8,000				8,000	8,000
Corstorphine RFC	4,000				4,000	8,000
					-	
					-	
<b>Total</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,000</b>	<b>16,000</b>
	-	-	-	-	-	-

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
SRU Partnership Grant	10,000				10,000	14,325
SRU Growth & Participation Grant	3,750				3,750	7,500
					-	-
					-	-
<b>Total</b>	<b>13,750</b>	<b>-</b>			<b>13,750</b>	<b>21,825</b>
	-	-			-	-

**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 £
Subscriptions	1,840				1,840	50
Fundraising	2,434				2,434	15
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>4,274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,274</b>	<b>65</b>
	-	-	-	-	-	-

**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 £
Development Officer wages inc PAYE & pension	19,830				19,830	18,907
Sundries - Post match food & promotional materials	2,135				2,135	1,066
Rugby Kit	4,824				4,824	4,988
Sessional Coaching	53				53	1,314
	-				-	-
					-	
					-	
					-	
					-	
<b>Total</b>	<b>26,842</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,842</b>	<b>26,275</b>
	-	-	-	-	-	-

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**Additional analysis (2)****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	12,000				12,000	16,000
Legacies					-	-
Grants	13,750				13,750	21,825
Receipts from fundraising activities	4,274				4,274	65
Gross trading receipts					-	-
buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	-				-	-
<b>Sub total</b>	<b>30,024</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,024</b>	<b>37,890</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>30,024</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,024</b>	<b>37,890</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	26,842				26,842	26,275
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>26,842</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,842</b>	<b>26,275</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>26,842</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,842</b>	<b>26,275</b>
<b>Net receipts / (payments)</b>	<b>3,182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,182</b>	<b>11,615</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>3,182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,182</b>	<b>11,615</b>

**Nature and purpose of funds**

Surplus funds are accrued into the Trust's bank account and used to develop rugby as per the Trust's objectives

## React 2 Rugby

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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
<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>	-	-	-	-	-	-
<b>Nature and purpose of funds</b>						



APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	Feb	2024	To	31	Jan	2025

Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

React 2 Rugby
SC035719
Forrester RFC
2 South Gyle Access
Edinburgh
Postcode EH12 9FR

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Principal Trustee	Resigned 01/02/2024	
2		Principal Trustee	Appointed 01/02/2024	
3		Trustee		
4		Trustee		
5		Trustee	Joined 01/02/2024	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				

## 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

Charitable Trust Deed

Trustee recruitment and appointment

Trustees are selected from long standing rugby club members who have relevant other experience in areas such as Finance, Administration, public service etc. There must be a minimum of 2 members from each rugby club and the number of trustees should always be in balance.

## Objectives and activities

Charitable purposes

To develop youth rugby in the local area

Summary of the main activities in relation to these objects

A development officer is recruited to develop rugby at secondary schools in the local area, focussing initially on Craigmount High School. The objective is to have girls and boys rugby teams playing regularly that eventually develop players into senior rugby.

## APPENDIX 1

### Achievements and performance

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

The provision of rugby into the curriculum of Craigmount High School was extended to cover Forrester HS and St Augustine's HS to help boost playing numbers.

Whilst numbers participating in both girls and boys rugby was increasing, Forrester RFC have found it increasingly hard to financially support the partnership going forward.

Both clubs and the SRU have therefore made the decision to cease the partnership in its current format on 31<sup>st</sup> May 2025 and the next period will be the final period of accounts.

Rugby at youth level will continue to be provided by both rugby clubs for boys and girls, but this will no longer be done via a formal partnership.

### Financial review

#### Brief statement of the charity's policy on reserves

Sufficient reserves are generated to ensure the Trust's activities are able to continue in an orderly manner. Surplus funds are carried from one year to the next.

#### Details of any deficit

#### Donated facilities and services (if any)

Both Forrester and Corstorphine Rugby Clubs donate the use of their pitches to the charity.

**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)		
Full name(s)		
Position (e.g. Chair)	Chair	
Date	27/10/2025	