

## APPENDIX 3

# OSCr

Office of the Scottish Charity Regulator

### Independent examiner's report on the accounts

v2

**Report to the trustees/members of** Charity name  
Castle Semple Rowing Club

**Registered charity number** SC04113

**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** One

(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

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  
nts to be reached.

**Signed:**

**Date:**

10.12.2024

**Name:**

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

F.C.C.A.

**Address:**

## CASTLE SEMPLE ROWING CLUB

SC041133



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	10	2023		30	09	2024

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	100 Club to nearest £	Building Fund to nearest £	Other to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations/subscriptions	16,597				16,597	14,074
Learn to Row	-				-	-
Rack Rents	-				-	-
Receipts from fundraising activities	-				-	-
Regatta -	8,145				8,145	5,894
Sundry	3,351				3,351	1,107
Race fees	2,331				2,331	3,487
Transfer from Main and 100 Club	-	-			-	-
100 Club		993			993	1,104
<b>A1 Sub total</b>	<b>30,424</b>	<b>993</b>	<b>-</b>	<b>-</b>	<b>31,417</b>	<b>25,666</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>30,424</b>	<b>993</b>	<b>-</b>	<b>-</b>	<b>31,417</b>	<b>25,666</b>
<b>A3 Payments</b>						
Building - Electricity	2,452				2,452	3,176
Building - Insurance	2,622				2,622	2,858
Building - Maintenance	-				-	400
Equipment - Insurance	3,058				3,058	2,886
Equipment Purchase & maintenance	1,125				1,125	17,016
Administration - Scottish Rowing	485				485	470
Field Road	-				-	-
Launch fuel & maintenance	72				72	234
Race fees	2,644				2,644	2,654
Transfer	-	-	-		-	-
Sundry	681				681	1,455
<b>A3 Sub total</b>	<b>13,139</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,139</b>	<b>31,149</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>13,139</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,139</b>	<b>31,149</b>
<b>Net receipts / (payments)</b>	<b>17,285</b>	<b>993</b>	<b>-</b>	<b>-</b>	<b>18,278</b>	<b>(5,483)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>17,285</b>	<b>993</b>	<b>-</b>	<b>-</b>	<b>18,278</b>	<b>(5,483)</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds	100 Club	Building Fund	Other	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	28,100	9,403	4,380		41,883	47,366
	Surplus / (deficit) shown on receipts and payments account	17,285	993	-		18,278	(5,483)
						-	
						-	
	Cash and bank balances at end of year	45,385	10,396	4,380	-	60,161	41,883
(Agree balances with receipts and payments account(s))							

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

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

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

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

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

Signature

Print Name

Date of approval

			10.12.24