

# TREC Scotland

Scotland · Charity number SC045837

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2015-07-27
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	Four Winds Tarbert Argyll PA29 6TU
Website	<a href="http://www.TRECScotland.org.uk">www.TRECScotland.org.uk</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** '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:** Trec Scotland volunteers offer training and competitive events. Participants are able to improve confidence and skills to partner their horse across all kinds of outdoor terrain and natural obstacles. Map reading and speed skills are an added skill.

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems', 'No specific group, or for the benefit of the community'

**Objectives:** The organisations purposes are: The advancement of participation by horse riding population and the public in the sport of TREC. (TREC is a sport intended to test the skills of a horse and rider in planning and executing a long distance ride in unfamiliar country , and performing and executing equitation and obedience phases) The promotion of healthy recreation and fitness for horse and rider is important in horse riding and TREC The provision of recreational facilities and the organisation of recreational activities with the object of improving the conditions of life for the persons and horses for whom the facilities and activities are primarily intended

## Geography

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

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-09-30	£5	£809	-	0
2024-09-30	£522	£1,305	-	0
2023-09-30	£2,383	£3,563	-	0
2022-09-30	£9,303	£8,259	-	0
2021-09-30	£6,063	£5,741	-	0
2020-09-30	£2,699	£2,788	-	0

**TREC Scotland**

Scotland - Charity number SC045837

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# Accounts

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Trustees Signatures inserts

APPENDIX 1



Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	Oct	2023		30	Sept	2024

Office of the Scottish Charity Regulator

Reference and administration details

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

TREC Scotland	
SC045837	
Four Winds	
Lady Ileene Road	
Tarbert	
Argyll	Postcode PA29 6TU

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	Chair		
2	Vice Chair		
3	Treasurer		
4	Membership Secretary		
5	Committee Member		
6	Committee Member		
7	Committee Member		
8	Committee Member		
9	Committee Member		
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

## APPENDIX 1

### Achievements and performance

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

Organised 2 winter series Competitions  
One Summer Competition  
Training Events at variety of locations.  
Professional Development of all trainers and judges has been assessed and more training and renewals of qualifications required in 2024.

No further events have been run due to having only two qualified volunteers.

### Financial review

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

Trec Scotland requires £1800 pa to cover basic insurances and professional memberships.

#### Details of any deficit

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

Activities will be delivered to the horse community either by Trustees directly or by working with sub-groups, members and other volunteers with the objective of furthering the appreciation of the sport of TREC around Scotland.

TREC Scotland is reliant on non-paid volunteer organisers / trainers / Instructors for much of the training. Many volunteers judges / helpers who are not horse riders derive considerable enjoyment through involvement with our activities.

The venues for some competitions are provided free by the owners or at a much reduced cost.

## 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
[REDACTED] resigned as Membership Sec Feb 24	28 Feb 2024

## Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Trustee and Board Members appointed at AGM October 2023.

To ensure coverage of Scotland, preference is to appoint at least one representative from each region. Currently Central Belt and Argyll Represented

## Objectives and activities

Charitable purposes

The advancement and participation of horse riding population and the public in the sport of TREC. Promotion of healthy recreation and fitness is important in horse riding and TREC. (TREC is sport intended to test the skills of a horse and rider in planning and executing a long distance ride in unfamiliar country, and performing and executing equitation and obedience phases).

Summary of the main activities in relation to these objects

The provision of recreational facilities and the organisation of recreational activities with the objective of improving the conditions of life for the persons and horses for whom the facilities and activities are primarily intended.

TREC Scotland has for 12 years provided training for the sport of TREC on a regional basis throughout Scotland. There are four levels of TREC: 1 to 4 and we recognise the importance of training involving all abilities and involving encouragement to move up the levels.

In order to increase the membership, training is also offered to people wishing just to try out the different phases and they can experience the true friendship among the TREC participants.

Training for orienteering includes discussion around respect for the environment and for National Heritage, together with improving responsible access to the countryside.

**APPENDIX 1**

**Other optional information**

**Declaration**

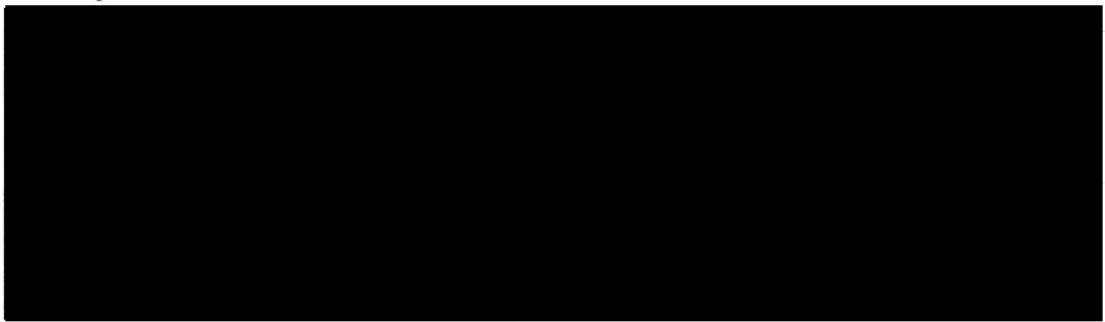
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

**Signature(s)**

**Full name(s)**

**Position (e.g. Chair)**



Chair

Treasurer

**Date** 25p June 2025

25 June 2025

Trec Scotland

SC045837



### Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	Oct	2023		30	Sept	2024

#### 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	-					370
Legacies					-	
Grants						
Receipts from fundraising activities	522				522	2,013
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>522</b>	<b>2,383</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>522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>522</b>	<b>2,383</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	1,305				1,305	3,563
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					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>1,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,305</b>	<b>3,563</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>1,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,305</b>	<b>3,563</b>
<b>Net receipts / (payments)</b>	<b>(783)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(783)</b>	<b>(1,180)</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(783)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(783)</b>	<b>(1,180)</b>

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>						
Cash and bank balances at start of year	3,641				3,641	4,821
Surplus / (deficit) shown on receipts and payments account	(783)				(783)	(1,180)
					0	
					0	
Cash and bank balances at end of year	2,858	0	0	0	2,858	3,641
(Agree balances with receipts and payments account(s))	0	0	0	0	0	-2,258

<b>B2 Investments</b>	Fund to which asset belongs	Market valuation	Last year
		to nearest £	to nearest £
<b>Total</b>		0	0

<b>B3 Other assets</b>	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
		to nearest £	to nearest £	to nearest £
Trailer		1,350	1,000	1,200
<b>Total</b>		1,350	1,000	1,200

<b>B4 Liabilities</b>	Fund to which liability relates	Amount due	Last year
		to nearest £	to nearest £
<b>Total</b>		0	0

<b>B5 Contingent liabilities</b>	Fund to which liability relates	Amount due (estimate)	Last year
		to nearest £	to nearest £
<b>Total</b>		0	0

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



Date of approval

03/11/24  
03/11/24

**Section C Notes to the Accounts**

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

Instant Access Bank Account and Paypal account

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
nil			0
		<b>Total</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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**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)	x
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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**

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 £
Nil					-	370
					-	
					-	
<b>Total</b>	-	-	-	-	-	370

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
nil	-		-	
			-	
			-	
<b>Total</b>	-	-	-	-

reference

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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 £
Income form competitions and training by committee	522				522	2,013
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	522	-	-	-	522	2,013

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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 £
operating costs	1,305				1,305	3,563
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	1,305	-	-	-	1,305	3,563

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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						370
Legacies					-	
Grants					-	
Receipts from fundraising activities	522				522	
Gross trading receipts					-	2,013
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>522</b>	-	-	-	<b>522</b>	<b>2,383</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>522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>522</b>	<b>2,383</b>
<b>Payments</b>						
Expenses for fundraising activities	1305				1305	3,563
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>1,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,305</b>	<b>3,563</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>1,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,305</b>	
<b>Net receipts / (payments)</b>	<b>(783)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(783)</b>	
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(783)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(783)</b>	<b>-</b>

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
<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>	-	-	-	-	-	-

Nature and purpose of funds

NIL restricted Funds

**APPENDIX 3**



**Independent examiner's report on the accounts** v2

**Report to the trustees/members of**

Charity name

**Trec Scotland**

**Registered charity number**

SC

**SC045837**

**On the accounts of the charity for the period**

Period start date

Period end date

Day

Month

Year

Day

Month

Year

**01**

**10**

**2023**

to

**30**

**09**

**2024**

**Set out on pages**

**1 & 2**

(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 (as amended). 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 2006 Accounts 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 view given by 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\*]

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

reached.

**Signed\*\***

**Name**

**Date:**

**19/6/25**

**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.

\*\*OSCR will accept digital or typed signatures.

**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**

A large, empty rectangular box with a thin black border, occupying the right two-thirds of the page. It is intended for the user to provide details of items to be disclosed, as indicated by the text on the left.