

APPENDIX 1



Office of the Scottish Charity Regulator

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

Reference and administration details

Charity name	TREC Scotland
Other names charity is known by	
Registered charity number	SC045837
Charity's principal address	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
██████████ 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.

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>







## Trec Scotland

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

## 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

## 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 from 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>Total receipts</b>	<b>522</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>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>Total payments</b>	<b>1,305</b>	-	-	-	<b>1,305</b>	
<b>Net receipts / (payments)</b>	<b>(783)</b>	-	-	-	<b>(783)</b>	
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(783)</b>	-	-	-	<b>(783)</b>	-

## Nature and purpose of funds

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## Trec Scotland

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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>						
NIL restricted Funds						

# APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed\*\*

Name

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

Address

## Independent examiner's report on the accounts

v2

Charity name

Trec Scotland

SC

SC045837

Period start date

Day

Month

Year

01

10

2023

to

Period end date

Day

Month

Year

30

09

2024

1 & 2

(remember to include the page numbers of additional sheets)

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.

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.

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.

Date:

19/6/25

\*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**