

Carrick Coastal Rowing Club

SC



Receipts and payments accounts

| For the period from | Period start date | | | to | Period end date | | |
|---------------------|-------------------|----------|------|----|-----------------|----------|------|
| | Day | Month | Year | | Day | Month | Year |
| | 01 | December | 2023 | | 30 | November | 2024 |

Section A Statement of receipts and payments

| | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total funds current period | Total funds last period |
|---|--------------------|------------------|----------------------------|---------------------------|----------------------------|-------------------------|
| | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ |
| A1 Receipts | | | | | | |
| Donations | 120 | | | | 120 | 120 |
| Legacies | | | | | - | |
| Grants | | | | | - | 3,810 |
| Receipts from fundraising activities | 618 | | | | 618 | 452 |
| Gross trading receipts | 1,073 | | | | 1,073 | 1,095 |
| Income from investments other than land and buildings | | | | | - | |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | 2,394 | | | | 2,394 | 2,452 |
| | | | | | - | |
| A1 Sub total | 4,205 | - | - | - | 4,205 | 7,929 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | 4,205 | - | - | - | 4,205 | 7,929 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | 383 | | | | 383 | 251 |
| Gross trading payments | | | | | - | 976 |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 4,175 | | | | 4,175 | 8,112 |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| Other | | | | | - | |
| | | | | | - | |
| A3 Sub total | 4,558 | - | - | - | 4,558 | 9,339 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| A4 Sub total | - | - | - | - | - | - |
| Total payments | 4,558 | - | - | - | 4,558 | 9,339 |
| Net receipts / (payments) | (353) | - | - | - | (353) | (1,410) |
| A5 Transfers to / (from) funds | | | | | | |
| | | | | | - | |
| Surplus / (deficit) for year | (353) | - | - | - | (353) | (1,410) |

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 | 2,423 | | | | 2,423 | 3,833 |
| | Surplus / (deficit) shown on receipts and payments account | (353) | | | | (353) | (1,410) |
| | | | | | | - | |
| | | | | | | - | |
| | Cash and bank balances at end of year (Agree balances with receipts and payments account(s)) | 2,070 | - | - | - | 2,070 | 2,423 |
| | | - | - | - | - | - | - |

| | 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

31.7.25

| |
|--|
| |
|--|

Carrick Coastal Rowing Club

SC

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 £ |
|-----------------------------|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| Individual donation monthly | 120 | | | | - | 120 |
| | | | | | - | |
| | | | | | - | |
| Total | 120 | - | - | - | 120 | 120 |
| | - | - | - | - | - | - |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | | | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|--|--|---|--------------------------------------|
| | nil | | | | - | 3,810 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | | | - | 3,810 |
| | - | - | | | - | - |

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 | 2,224 | | | | 2,224 | 2,451 |
| | | | | | - | |
| other | 170 | | | | 170 | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 2,394 | - | - | - | 2,394 | 2,451 |
| | - | - | - | - | - | reference error |

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 £ |
|-------------------------------------|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| Equipment repairs and running costs | 4,175 | | | | 4,175 | 8,112 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 4,175 | - | - | - | 4,175 | 8,112 |
| | - | - | - | - | - | - |

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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 |
|--|---|---|---|---|--------------------------------|---|
| Receipts | | | | | | |
| Donations | 120 | | | | 120 | 120 |
| Legacies | | | | | - | |
| Grants | | | | | - | 3,810 |
| Receipts from fundraising activities | 618 | | | | 618 | 452 |
| Gross trading receipts | 1,073 | | | | 1,073 | 1,095 |
| Income from investments other than land and buildings | | | | | - | |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | 2,394 | | | | 2,394 | 2,452 |
| Sub total | 4,205 | - | - | - | 4,205 | 7,929 |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total receipts | 4,205 | - | - | - | 4,205 | 7,929 |
| Payments | | | | | | |
| Expenses for fundraising activities | 383 | | | | 383 | 251 |
| Gross trading payments | | | | | - | 976 |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 4,175 | | | | 4,175 | 8,112 |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Sub total | 4,558 | - | - | - | 4,558 | 9,339 |
| Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total payments | 4,558 | - | - | - | 4,558 | 9,339 |
| Net receipts / (payments) | (353) | - | - | - | (353) | (1,410) |
| Transfers to / (from) funds | | | | | - | |
| Surplus / (deficit) for year | (353) | - | - | - | (353) | (1,410) |

Nature and purpose of funds

APPENDIX 3



| | | Independent examiner's report on the accounts | | | | | | v2 |
|---|--|---|----------|------|----|-----|----------|---|
| Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages | Charity name | Carrick Coastal Rowing Club | | | | | | |
| | Registered charity number | SC046983 | | | | | | |
| | Period start date | Day | Month | Year | to | Day | Month | Year |
| | Period end date | 01 | December | 2023 | | 30 | November | 2024 |
| Set out on pages | | | | | | | | (remember to include the page numbers of additional sheets) |
| Respective responsibilities of trustees and examiner | <p>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.</p> | | | | | | | |
| Basis of independent examiner's statement | <p>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.</p> | | | | | | | |
| Independent examiner's statement | <p>In the course of my examination, no matter has come to my attention]</p> <ol style="list-style-type: none"> 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 which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. | | | | | | | |
| Signed**: | | | | | | | Date: | 31 July 2025 |
| Name: | | | | | | | | |
| 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