

Independent examiner's report on the accounts

v2

Report to the
trustees/members of

Charity name
Aboyne Canoe Club

Registered charity
number

SC047329

On the accounts of the
charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1 st	February	2024	to	31 st	August	2025

Set out on pages

1 (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 accounts to be reached.

Signed**:

Name:

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

Address:

Date:

4/10/25

*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

Aboyne Canoe Club
Accounts for New Accounting Year Ending 31st August 2025

	31/Jan/24	31/Aug/25	Notes
		Total	

Opening Book Balance	6,948.04	6,816.02	
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Accruals carried forward	0.00	0.00	
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Income
Unrestricted

Membership Fees	2,175.00	2,770.00	
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Equipment Hire & Sales	150.00	50.00	
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Donations	200.00		
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Miscellaneous	4,606.92	430.00	
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Total unrestricted	7,131.92	3,250.00	
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Restricted

Pool Session Fees	1,305.44	3,814.63	
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Polo Tournament Fees		310.00	
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Donations	1,032.00	940.00	
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Fundraising		540.00	
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Course Fees	745.00	480.00	
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Coaching Fees	100.00		
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Club Other			
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Knockburn			
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General Grants			
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Training Grants			
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Shed Funding			
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Polo Equipment			
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Equipment			
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Total restricted	3,182.44	6,084.63	
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Total Income	£10,314.36	£9,334.63	
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Expenditure

Pool Sessions	1,542.40	5,235.92	
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Polo Tournaments	637.06	475.00	
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Computing & IT	144.00	230.40	
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Electricity	431.11	354.55	
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Course Fees & Subsidies	1,185.00	1,095.00	
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Affiliation Fees	275.00	1,165.00	
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Repairs & Renewals	1,469.50	520.00	
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Club Boat Shed		78.00	
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Admin & Awards	217.71	288.00	
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Insurance		697.46	
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Miscellaneous	4,544.60	48.00	
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Coaching			
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Knockburn			
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Events			
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Publicity			
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Total Expenditure	£10,446.38	£10,187.33	
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Difference Exp/Income			
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Closing Book Balance	£6,816.02	£5,963.32	
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(correct & verified)

(correct & verified)

Accounts prepared by:

Date:

Accounts reviewed by:

Date:

BANK RECONCILIATION as at 31st August 2025						
BALANCE as at 31st January 2024	£6,816.02	FROM CO-OP BANK STATEMENTS				
Add Paid In	£9,334.63					
	£16,150.65	Sheet no.	Balance In	Paid In	Paid Out	Balance Out
Deduct Paid Out	£10,187.33	Opening Balance				6,816.02
		Statement No 7	6,816.02	543.18	1,657.44	5,701.76
BALANCE as at 31st August 2025	£5,963.32	Statement No 8	5,701.76	346.28	231.19	5,816.85
		Statement No 9	5,816.85	342.42	1,611.70	4,547.57
		Statement No 10	4,547.57	631.43	159.19	5,019.81
		Statement No 11	5,019.81	267.62	48.87	5,238.56
		Statement No 12	5,238.56	0.00	30.35	5,208.21
		Statement No 13	5,208.21	80.00	355.11	4,933.10
		Statement No 14	4,933.10	498.84	134.78	5,297.16
		Statement No 15	5,297.16	1,142.56	17.55	6,422.17
		Statement No 16	6,422.17	720.72	32.00	7,110.89
		Statement No 17	7,110.89	1,492.84	1,109.01	7,494.72
		Statement No 18	7,494.72	281.61	43.85	7,732.48
		Statement No 19	7,732.48	247.93	12.00	7,968.41
		Statement No 20	7,968.41	595.22	731.53	7,832.10
		Statement No 21	7,832.10	561.90	1,500.63	6,893.37
		Statement No 22	6,893.37	273.67	742.72	6,424.32
		Statement No 23	6,424.32	238.41	1,679.23	4,983.50
		Statement No 24	4,983.50	1,020.00	28.98	5,974.52
		Statement No 25	5,974.52	0.00	28.58	5,945.94
		Statement No 26	5,945.94	50.00	32.62	5,963.32
		TOTALS		£9,334.63	£10,187.33	£6,424.32
						Cross Check
						£5,963.32
			balances	balances	balances with	
			with Income	with Expenditure	closing balance	
			Sheet	Sheet	on last Statement	
			Less	(852.70)		
		Balanced to OSCR Report	25th Sept 25	Yes		