

**TROON WATER SPORTS CENTRE
SCO 47691**

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

Troon Water Sports Centre

SCO 47691

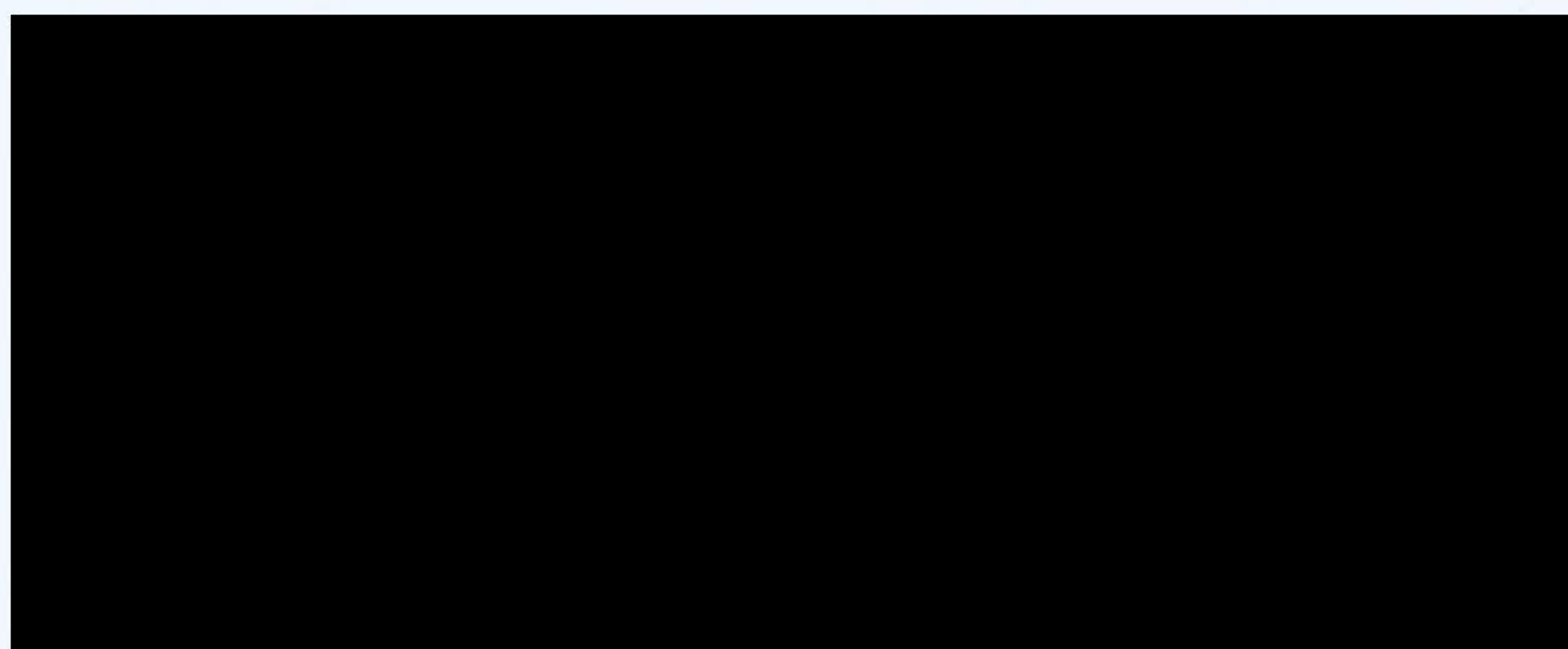
Receipts & Payments Account

Year to 28th February 2025

	2025	2024
	£	£
<u>RECEIPTS</u>		
Grants	35,000	78,000
Donations	608	40
Total Income	35,608	78,040
<u>PAYMENTS</u>		
Legal fees and consultancy	5,287	-
Activity days	518	11,935
Insurance	443	529
Training	170	425
General expenses	91	377
Total Expenditure	6,509	13,266
Surplus for year	<u>29,098</u>	<u>64,774</u>

STATEMENT OF BALANCES

Bank balance at 01/03/24	75,705	10,931
Surplus for year	29,098	64,774
Bank balance at 28/02/25	<u>104,803</u>	<u>75,705</u>



Troon Water Sports Centre

Independent Examiner's report

On the Accounts for the Year ended 28 February 2025

I report on the accounts of the above-mentioned charity for the year to 28th February 2025 as set out on the attached page.

Respective responsibilities of the Trustee 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) Act 2005 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.

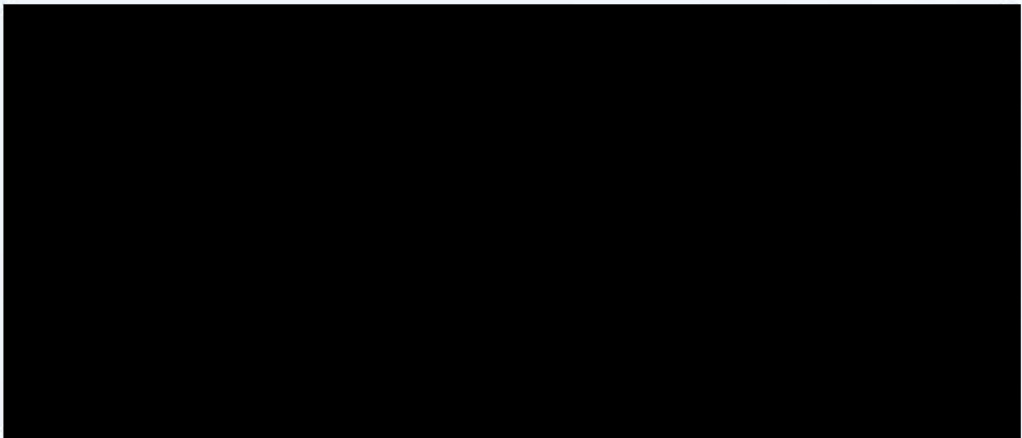
Basis of Independent Examiners Report

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 view given by the accounts.

Independent Examiners Statement

In the course of my examination, no matter has come to my attention 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
- to which in my opinion attention should be drawn, in order to reach a proper understanding of the accounts.



KFMCO Limited
52 Main Street
Ayr
KA8 8EF

Dated: 7th August 2025