

Statement of Receipts and Payment for the year ending 30th September 2024

	Unrestricted Funds	Restricted Funds	Year ended 30/9/24	Year ended 30/9/23
Receipts				
Donations			0.00	100.00
Grants			0.00	0.00
Fundraising			0.00	126.00
Receipts from Charitable activities - Subscription fees	4,405.00		4,405.00	4,320.00
Total receipts	<u>4,405.00</u>	<u>0.00</u>	<u>4,405.00</u>	<u>4,546.00</u>
Payments				
Fundraising costs			0.00	981.70
Cost of charitable activities	4,056.27		4,056.27	3,978.16
Governance costs			0.00	0.00
Total payments	<u>4,056.27</u>	<u>0.00</u>	<u>4,056.27</u>	<u>4,959.86</u>
Surplus/(Deficit) for the year	348.73	0.00	348.73	-413.86
Transfer between funds				
Surplus/(Deficit) for the year	<u>348.73</u>	<u>0.00</u>	<u>348.73</u>	<u>-413.86</u>

Statement of Balances - As at 30th September 2024

	Unrestricted Funds	Restricted Funds	Year ended 30/9/24	Year ended 30/9/23
		0		
Opening bank Balance	10,744.81	0.00	10,744.81	11,158.67
Surplus/(Deficit) for the year	348.73	0.00	348.73	-413.86
Closing Bank Balance	<u>11,093.54</u>	<u>0.00</u>	<u>11,093.54</u>	<u>10,744.81</u>

Notes to the accounts for the year ending 30th September 2024

1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day to day running of the organisation.

Restricted funds may only be used for specific purposes, when specified by the donor or when funds are raised for specific purposes. The restricted funds related to the 10 th anniversary celebration of coastal rowing, the 'Rowaround Scotland' and the film celebrating the first 10 years, projects which have all been completed.

3. Related Party transactions

The insurance policy includes Trustee Indemnity insurance for all its trustees. No other remuneration was paid to the trustees or any connected persons during the year.

4. Donations

There were no donations received

5. Grants received

There were no grants received.

6. Cost of charitable activities

	Unrestricted Funds	Restricted Funds	Year ended 30/9/24	Year ended 30/9/23
Insurance	1094.81		1094.81	1015.52
Website and hosting	263		263	592.11
Medals and ribbons	851.75		851.75	385
Rowaround Scotland			0	400
Film			0	0
Meetings and AGM	1443.5		1443.5	1052
Training Courses organised	313.21		313.21	533.53
Sundries	90		90	0
Travel expenses			0	0
Fundraising costs (5MFH)			0	0
Cost of Charitable activities	<u>4,056.27</u>	<u>0.00</u>	<u>4,056.27</u>	<u>3,978.16</u>

7. Governance costs

There were no governance costs incurred.

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

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

Reference and administration details

Charity name	Scottish Coastal Rowing						
Other names charity is known by							
Registered charity number	SC050345						
Charity's principal address	c/o Scottish Fisheries Museum						
	Harbourhead						
	Anstruther						
	Fife			Postcode KY1 03AB			

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		Convenor	Re-appointed	
2			Re-appointed	
3		Treasurer	Re-appointed	
4		Secretary	Re-appointed	
5			Re-appointed	
6			Re-appointed	
7			Re-appointed	
8			Re-appointed	
9			Re-appointed	
10			Re-appointed	
11			Re-appointed	
12			Appointed	
13				
14				
15				
16				
17				
18				
19				
20				

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

Structure, governance and management

Type of governing document

Scottish coastal Rowing is a SCIO, a Scottish Charitable Incorporated Organisation, bound by the terms of a constitution. This constitution sets out the charitable purposes and procedures of governance. The Trustees are responsible for ensuring that all activities undertaken comply with the terms of the constitution. One of the ways this is achieved is through regular Trustee meetings. Geography dictates that these are conducted digitally with an annual in person meeting on the AGM weekend.

Trustee recruitment and appointment

In accordance with our constitution, requests for nominations to the Board are made as part of the notice of our Annual General Meeting. Trustees are formally appointed at the AGM. Where there are more nominations than spaces, a vote is held. There is further scope to co-opt additional Trustees if not at capacity, or for specific duties.

Objectives and activities

Charitable purposes

The advancement of public participation in sport, the advancement of the arts, heritage, culture or science, (p) any other purpose that may reasonably be regarded as analogous to any of the preceding purposes.

Summary of the main activities in relation to these objects

Scottish Coastal Rowing continues to support its member clubs across Scotland, with a record number of clubs paying the voluntary membership fee this year. Whether it is setting up a new club and providing assistance on the build of a new skiff, providing training for new coxes or organising a first regatta, SCR is approachable and able to assist. New clubs continue to be formed with the 241st skiff in the UK being launched shortly before the AGM. There has been a particular focus this year on training and development in advance of the 5th SkiffieWorlds which will be held in Stranraer in July 2025.

APPENDIX 1

Achievements and performance

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

Scottish Coastal Rowing has supported a large number of Regattas across the country, either by providing time keeping and umpiring assistance or supplying equipment and turning buoys. Most of these events are operating at capacity and the atmosphere is unvariably fun and friendly as well as being intensely competitive on the water. There has also been a focus on non competitive longer distance touring type events, giving rowers the opportunity to explore the coastline in a different part of the country. Events are usually free and camping opportunities plentiful, making it a very accessible sport for all.

Scottish Coastal Rowing completed a 'Train the trainer' course to increase the pool of people available to provide cox training and (free) courses were completed from the Central Belt, to Argyll, Kyleakin to Golspie.

A training weekend was also conducted before the AGM, covering course laying, race coxing and umpiring.

Scottish Coastal Rowing has also worked closely with [REDACTED] International as the host nation for the SkiffieWorlds being involved in the planning and running of the event.

Scottish Coastal Rowing is a volunteer-led organisation. Whilst our outgoings are incredibly low, we rely on member subscriptions to invest in equipment and safety kit for our events as well as being able to facilitate training courses all across Scotland. We are continuing to be reassured that a record number of our clubs have paid their annual subscription fees.

Financial review

Brief statement of the charity's policy on reserves

We seek to maintain sufficient funds to cover essential costs such as insurance and a contingency for larger event expenditure. However, our priority is to re-invest any monies into our activities for the benefit of the members. We are proud to be run entirely by volunteers.

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

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) <i>OSCR will accept digital or type signature</i>	<div></div>	
Full name(s)	<div></div>	
Position (e.g. Chair)	Treasurer	
Date	23/06/24	

Independent examiner's report on the accounts

v2

Report to the
trustees/members of

Charity name

Scottish Coastal Rowing Association

Registered charity
number

SC 050345

On the accounts of the
charity for the period

Period start date

Day

Month

Year

01

October

2023

to

Period end date

Day

Month

Year

30

September

2024

Set out on pages

1 and 2 of SCRA Accounts for 1/10/23 to 30/9/24

(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

Signed
NameRelevant professional
qualification(s) or body
(if any)

Address

drawn in order to enable a proper
ed.

Date:

19 December 2024