

Border Kayak & Canoe Club (SCIO)

SC049436



For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	August	2024		31st	July	2025

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 £
A1 Receipts						
Donations	899	-	-	-	899	1,388
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	833	-	-	-	833	1,190
A1 Sub total	1,732	-	-	-	1,732	2,578
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	1,732	-	-	-	1,732	2,578
A3 Payments						
Expenses for fundraising activities	780	-	-	-	780	759
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	1,031	-	-	-	1,031	765
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	100	-	-	-	100	50
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
A3 Sub total	1,911	-	-	-	1,911	1,574
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	1,911	-	-	-	1,911	1,574
Net receipts / (payments)	(179)	-	-	-	(179)	1,004
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(179)	-	-	-	(179)	1,004

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	4,481	-	-	-	4,481	3,477
	Surplus / (deficit) shown on receipts and payments account	(179)	-	-	-	(179)	1,004
	Cash and bank balances at end of year	4,302	-	-	-	4,302	4,481
(Agree balances with receipts and payments account(s))							


B2 Investments	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	Club Kit	Unrestricted Funds		10,995	11,574
	Club Container	Unrestricted Funds		3,346	3,523
		Total	-	14,341	15,097

B4 Liabilities	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
		Total	-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Steven Turnbull	15/02/2025

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Receipts from charitable and fundraising activities and donations are to be used for running costs and capital items such as new equipment. A rate of 5% depreciation has been applied to existing kit that is now 12 months older.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) X

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

	Number of trustees	£
Melanie Hodgkinson PS Course Fees	1	45.00

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

The total value of kit owned by the Border Kayak & Canoe Club (SCIO) is estimated at £14,341. A 5% reduction on valuation 12 months ago.

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 £
Memberships	869	-	-	-	869	798
Donations from members	30	-	-	-	30	590
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	899	-	-	-	899	1,388

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

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 £
Contributions for Trips and Pool Sessions	833	-	-	-	833	1,190
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	833	-	-	-	833	1,190

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 £
Venue Hire	672	-	-	-	672	765
Kit Replacement & Repair	296	-	-	-	296	-
Misc Expenses	63	-	-	-	63	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	1,031	-	-	-	1,031	765

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	899	-	-	-	899	1,388
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	833	-	-	-	833	1,190
Sub total	1,732	-	-	-	1,732	2,578
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total receipts	1,732	-	-	-	1,732	2,578
Payments						
Expenses for fundraising activities	780	-	-	-	780	759
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	1,031	-	-	-	1,031	765
Grants and donations	-	-	-	-	-	-
Governance costs:						
Audit / independent examination	100	-	-	-	100	50
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
Sub total	1,911	-	-	-	1,911	1,574
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total payments	1,911	-	-	-	1,911	1,574
Net receipts / (payments)	(179)	-	-	-	(179)	1,004
Transfers to / (from) funds						
Surplus / (deficit) for year	(179)	-	-	-	(179)	1,004

Nature and purpose of funds

Receipts from charitable and fundraising activities and donations are to be used for running costs and capital items such as new equipment.

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APPENDIX 3



Independent examiner's report on the accounts v2						
Report to the trustees/members of Border Kayak & Canoe Club (SCIO)						
Registered charity number SC049436						
Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
1st	August	2024		31st	July	2025
Set out on pages 1 to 5						(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 understanding of the accounts to be reached.

Signed: **Date:** 28.02.26.

Name: RYAN THOMAS

Relevant professional qualification(s) or body (if any): AAT LEVEL 4 (ASSOCIATION OF ACCOUNTING TECHNICIANS)

Address: 4 MEADOW RIGG
TWEEDMOUTH
BERWICK UPON TWEED
TD15 2FL.

*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.

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

N/A

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