APPENDIX 2

Enter charity name below

Eastern Amateur Coastal Rowing Club (EACRC)

Enter SC No. below

SC047648

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	February	2025		31	January	2026

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	582				582	13,369
Legacies	-				-	-
Grants	-				-	-
Receipts from fundraising activities	1,051				1,051	184
Gross trading receipts	-				-	-
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	10,403				10,403	13,720
					-	-
A1 Sub total	12,036	-	-	-	12,036	27,273
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	12,036	-	-	-	12,036	27,273
A3 Payments						
Expenses for fundraising activities	1,252				1,252	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	16,146				16,146	17,646
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination						150
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	17,398	-	-	-	17,398	17,796
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	17,398	-	-	-	17,398	17,796
Net receipts / (payments)	(5,362)	-	-	-	(5,362)	9,477
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(5,362)	-	-	-	(5,362)	9,477

Eastern Amateur Coastal Rowing Club (EACRC) SC047648

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	11,294				11,294	1,817
	Surplus / (deficit) shown on receipts and payments account	(5,362)				(5,362)	9,477
						-	
						-	
	Cash and bank balances at end of year	5,932	-	-	-	5,932	11,294
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	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	Boats, trailers, trolleys and gazebo, at estimated replacement value	General unrestricted fund	Not known	13,369	9,402
	Oars and sundry equipment, at estimated value	General unrestricted fund	Not known	6,690	-
	Club kit held for resale (3 vests), at cost	General unrestricted fund	97	97	
		Total	97	20,156	9,402

	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	n/a			
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
	Lucy van der Ven	Lucy van der Ven	28 October 2026
	Sally Champion	Sally Champion	**28 October 2026**

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Section C Notes to the Accounts

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

EACRC's primary aim is to develop the competitive sport of coastal rowing. We welcome members who share that aim and who adhere to the Club's principles. As a sports club EACRC subscribes to an ethos that:
- creates a supportive atmosphere which encourages learning, development and opportunity for all to achieve their potential;
- engenders a collective responsibility to care for the boat and to contribute;
- promotes integrity on and off the water in a spirit of trust and transparency; and
- aspires to success in terms of personal/team development as well as competition wins.

Membership is open to anyone who shares the aims of the club.
Our second boat SPRITE was launched in May 2018 with funding from The National Lottery and others. This has allowed us to expand the club membership and introduce the sport to new people.

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	£
Towing. Van hire and camping for worlds. Purchase of drogue, kit, white board etc	5	1,243

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Partner of trustee Joanna Allsop	Reimbursement of bosun materials bought on the club's behalf, including £719.49 for trial oars	1,294	0

C6 Other information

Other assets are shown at the trustees' estimate of current value. Their original cost is not known, as the boats were built by members in 2015 and 2018 so labour costs are unknown

Eastern Amateur Coastal Rowing Club (EACRC) SC047648

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 £
Donation	582				582	13,369
					-	-
					-	-
					-	-
Total	582	-	-	-	582	13,369
	-	-	-	-	-	-

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 £
Membership fees	4,550				4,550	9,516
Kit	2,079				2,079	-
Worlds	430				430	-
Training	3,308				3,308	4,192
Overpayment	36				36	12
					-	
Total	10,403	-	-	-	10,403	13,720
	-	-	-	-	-	-

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 £
Affiliation/admin/insurance	1,414				1,414	1,044
Equipment					-	870
Regatta	713				713	1,287
Rental	3,668				3,668	3,626
Training	3,396				3,396	4,289
World's expenses	507				507	150
Bosun	4,273				4,273	6,380
Kit	2,175				2,175	
					-	
					-	
					-	
Total	16,146	-	-	-	16,146	17,646
	-	-	-	-	-	-

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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	582				582	13,369
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	1,051				1,051	184
Gross trading receipts					-	-
buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	10,403				10,403	13,720
Sub total	12,036	-	-	-	12,036	27,273
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	12,036	-	-	-	12,036	27,273
					-	
Payments						
Expenses for fundraising activities	1,252				1,252	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	16,146				16,146	17,646
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	150
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	17,398	-	-	-	17,398	17,796
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	17,398	-	-	-	17,398	17,796
					-	
Net receipts / (payments)	(5,362)	-	-	-	(5,362)	9,477
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(5,362)	-	-	-	(5,362)	9,477
					-	

Nature and purpose of funds

Eastern Amateur Coastal Rowing Club (EACRC) SC047648

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	-
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					-	-
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds