

APPENDIX 3



		Independent examiner's report on the accounts						v2		
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	Linlithgow Kayak Racing								
	Registered charity number	SC 050656								
	Period start date	Day			Month			Year		
	Period end date	Day			Month			Year		
		01	01	2025	to	31	12	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*] - 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 enable a proper understanding of the accounts to be reached.									
Signed**:					Date:		7/5/2026			
Name:	CHRISTOPHER DEAN									
Relevant professional qualification(s) or body (if any):	ICAEW									
Address:	IVY COTTAGE BAKERS LANE TADMARTON, BANBURY OXON OX15 5TB									

*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.

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

Cash Summary

Linlithgow Kayak Racing

For the year ended 31 December 2025

2025

Income

Boat Sales	20.00
Boat Storage	1,206.00
Come & Try / AdHoc Boat Usage	648.00
Donations	110.00
Lightening & Cadet Fees	1,545.00
LKR / SCA / BC Event	1,618.20
Membership Income	3,345.78
Non Event & Training Income	180.00
Performance Squad Feed	580.00
SCA Event	312.49
Total Income	9,565.47

Less Expenses

Boat & Equipment Purchases	2,970.00
Coaching Costs	3,595.00
Direct Expenses (Regatta fees etc)	786.35
General Expenses	201.24
Light, Power, Heating	31.14
Postage, Freight & Courier	9.35
Rent	6,000.00
Repairs & Maintenance	389.54
Subscriptions	1,276.60
Total Expenses	15,259.22

Surplus (Deficit)	(5,693.75)
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Net Cash Movement	(5,693.75)
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Summary

Opening Balance	18,459.97
Plus Net Cash Movement	(5,693.75)
Cash Balance	12,766.22