APPENDIX 2

Enter charity name below

North Kessock Rowing Club

Enter SC No. below

SC052215

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	1	January	2025		31	December	2025
	1	January	2025		31	December	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	1,026				1,026	40
Membership Fees	1,800				1,800	1,620
Grants		1,000			1,000	900
Receipts from fundraising activities	560				560	92
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Loans received					-	-
A1 Sub total	3,386	1,000	-	-	4,386	2,652
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,386	1,000	-	-	4,386	2,652
A3 Payments						
Expenses for fundraising activities	554				554	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,244				2,244	3,161
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
Loans repaid	-				-	1,250
A3 Sub total	2,798	-	-	-	2,798	4,411
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,798	-	-	-	2,798	4,411
Net receipts / (payments)	588	1,000	-	-	1,588	(1,759)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	588	1,000	-	-	1,588	(1,759)

APPENDIX 2

North Kessock Rowing Club SC052215

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	374				374	2,133
	Surplus / (deficit) shown on receipts and payments account	588	1,000			1,588	(1,759)
						-	
						-	
	Cash and bank balances at end of year	962	1,000	-	-	1,962	374
	(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					
		Total	-	-	-

	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				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	A Jarratt	Alicia Jarratt	30.10.2026

North Kessock Rowing Club SC052215

Section C Notes to the Accounts

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

Funds are for the purpose of promoting and operating a community Rowing Club

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Winter storage shed	Caring and Sharing Highland	1	1,000
		Total	1,000

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)	x

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

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

North Kessock Rowing Club SC052215

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 £
Sundry donations	26				26	40
Anonymous donation	1,000				1,000	
					-	
					-	
Total	1,026	-	-	-	1,026	40
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Caring and Sharing Highland		1,000			1,000	
					-	
					-	
Unite (Marquee)					-	900
Total	-	1,000			1,000	900
	-	-			-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
Boat and equipment costs and maintenance	1,431				1,431	1,835
Insurance	544				544	861
Sundry minor costs	129				129	465
Meetings	140				140	
					-	
					-	
					-	
					-	
					-	
					-	
Total	2,244	-	-	-	2,244	3,161
	-	-	-	-	-	-

SC052215

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	1,026				1,026	40
Membership fees	1,800				1,800	1,620
Grants	-				-	900
Receipts from fundraising activities	560				560	92
Gross trading receipts	-				-	-
Income from investments other than land and buildings	-				-	-
Loans received	-				-	1,250
Gross receipts from other charitable activities	-				-	
Sub total	3,386	-	-	-	3,386	3,902
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	3,386	-	-	-	3,386	3,902
					-	
Payments						
Expenses for fundraising activities	554				554	
Gross trading payments	-				-	
Investment management costs	-				-	
Payments relating directly to charitable activities	2,244				2,244	3,161
Grants and donations	-				-	
Governance costs:	-				-	
Audit / independent examination	-				-	
Preparation of annual accounts	-				-	
Legal costs	-				-	
	-				-	
Loan Repayments	-				-	1,250
Sub total	2,798	-	-	-	2,798	4,411
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	2,798	-	-	-	2,798	4,411
					-	
Net receipts / (payments)	588	-	-	-	588	(509)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	588	-	-	-	588	(509)
					-	

Nature and purpose of funds

North Kessock Rowing Club **SC052215**

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		
	Winter Store				**Total restricted funds**	**Total restricted funds last period**
Receipts						
Donations					-	
Legacies					-	
Grants	1,000				1,000	
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	1,000	-	-	-	1,000	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1,000	-	-	-	1,000	-
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)	1,000	-	-	-	1,000	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,000	-	-	-	1,000	-

Nature and purpose of funds