

Charity Number: SC048977

**STRATHPEFFER & DISTRICT
COMMUNITY ROWING CLUB**

ACCOUNTS

For the Year Ended 30th September 2025

**STRATHPEFFER & DISTRICT
COMMUNITY ROWING CLUB**

ACCOUNTS

For the Year Ended 30th September 2025

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**STRATHPEFFER & DISTRICT
COMMUNITY ROWING CLUB**

ACCOUNTS

For the Year Ended 30th September 2025

Trustees

Hazel Inglis (Chair to 11/08/25)
Tor Justad (Chair appointed 11/08/25)
Rod Richard (Vice Chair appointed 22/10/25)
Bruce Taylor (Treasurer)
Marcus Thomson (Secretary appointed 22/10/25)
Anji Souter (Resigned 22/10/25)
Przemyslaw Choinka
Alan Mackintosh (resigned 22/10/25)
Andy Paterson (resigned 22/10/25)
Kate Heathcote (resigned 22/10/25)
Val Hogg (resigned 22/10/25)
Angus MacInnes
Laura Girvan (appointed 22/10/25)
Iain Law (appointed 22/10/25)
Robert Greenwood (appointed 22/10/25)

Principal Contact Address

Bramblewood
Munlochy
IV8 8PF

Independent Examiner

Kevin Hastie FCCA
Leggatts Accountants Ltd
Accountants & Tax Advisors
Kempfield Court
Dingwall
IV15 9RT

Registered Charity Number

SC048977

Contact & Social Media

Telephone: 07710 392666
Email: strathpeffercrc@gmail.com
Website: strathpefferrowing.co.uk
Facebook: facebook.com/Strathpeffer Community Rowing

STRATHPEFFER & DISTRICT COMMUNITY ROWING CLUB
Charity Number SC048977

The trustees' are pleased to present our report and accounts for the charity for the period ended 30th September 2025.

Organisation

The Strathpeffer and District Community Rowing Club is a Scottish Charity (registered with OSCR 22/1/2019) run by a Board of up to 9 Trustees which is informed by Social and Fund-Raising Subgroups. The Board is supported by volunteers who help in many ways including building skiffs, towing the skiff to regattas, family fun day, social events, fund-raising and running the Club's own regatta. The Club's governing document is its Constitution which governs the Club's activities and a SCIO (Scottish Charitable Incorporated Organisation) regulated by OSCR (Office of the Scottish Charity Regulator)

Appointment and Induction of Trustees

A person will not be eligible for election or appointment to the Board unless he/she is a Full Member of the Organisation.

Any nominated individual who wishes to become a Charity Trustee must sign a written application for Charity Trusteeship.

The application will then be considered by the Board at its next Board meeting. The Board may, at its discretion, refuse to admit any person or nominated individual to Charity Trusteeship.

Trustees are inducted to ensure consistency and awareness and includes providing OSCR Guidance for Trustees and ensuring the understanding of Trustees duties and responsibilities.

Objects of the Charity, principal activities of the Charity

The organisation is established for charitable purposes only, and in particular, its principal objective is to advance public participation in the sport of coastal rowing.

The area which the organisation shall operate (in this constitution referred to as the 'Area of Benefit') shall be The Highlands and the surrounding areas.

The organisation shall promote (but not promote exclusively) its activities and delivery operations to people within the 'Area of Benefit', defined as 'anyone'. These people will be the organisation's beneficiaries.

Activities

As its main raison d'etre, SDCRC continues to be an all-inclusive club that encourages regular participation from its Members. Youth Members and Associate Members and those who wish to try coastal rowing. The Club aims to include people of all ages, genders and abilities and holds "Come and Try" sessions from its base at Storehouse of Foulis on the Cromarty Firth. As well as at least weekly social rowing sessions there is a focus on competitive team rowing during the regatta season from May - October. Social events are held bi-annually in Strathpeffer.

STRATHPEFFER & DISTRICT COMMUNITY ROWING CLUB
Charity Number SC048977

The Strathpeffer & District Community Rowing Club had an eventful and sometimes difficult 8th year in terms of organisation, boats set up and the Worlds event. However, the Clubs financial position has improved markedly on the previous financial year, continuing the trend towards improved financial stability. The volunteer Board of Trustees effectively managed the club, while dedicated volunteers built high-quality Skiffs and maintain these boats. A further boat, a Wemyss skiff, being a "picnic class" rowing boat for two rowers is being added to the fleet. The boat builders have also maintained other boats as a fund raising exercise.

Membership increased by 22% in terms of numbers and income increased by 23% representing around 26% of total income in the current year (37% In 2023/24). The Club running costs increased by 4% to around £4,325 of which 57% is made up of the rent and club insurance costs. This is covered by memberships and donation income.

On the competitive front, the main event was the World Championships in Stranraer in early July for which many teams trained and participated. Congratulations to all our crews who did well in an extremely competitive field. Notable success was the achievement of Gold for the Mixed 60's; a team that worked extremely hard to achieve this success. The Under 17's Mixed crew achieved a Silver medal but, following an investigation by SASI, the Worlds governing body, a discrepancy in the age of the crew was identified. The youngsters team was therefore disqualified.

As a Board we have been profoundly saddened and distressed by the impact this has had on the young people and the families involved. We take responsibility for this and are committed to investigate the circumstances in which this occurred and take advice to put robust processes in place so that this never happens again.

We held our own successful regatta in August and participated in competitions at Ullapool, and Cromarty, winning medals in the wide range of age classes.

Fundraising events were held at Christmas (disco/ceilidh) and a Quiz Night in late Spring as well as the usual raffle etc at our own Regatta.

Future Plans

The Club has committed to safeguarding as an issue highlighted by the Under 17s Worlds event disqualification. This has to be taken very seriously and will be our priority over the next year and into the future. It is expected that the way the Board functions will change to ensure adequate checks and responsibility for both younger and more vulnerable participants in the Club.

We will strengthen our approach to the management of race crews in general, particularly youth entries, to ensure greater compliance and to reduce the possibility of similar issues in the future. SASI are also reviewing their age verification processes for the next World Championships.

**Trustees' Report (cont')
For the year ended 30 September 2025**

The Board ensures that the unrestricted reserves are sufficient to cover fixed annual costs (such as insurance) and the designated reserves relate to funding received for specific Club expenditure. In the year ahead, the Wemyss skiff will be completed and a new boat shelter will be planned in liaison with the Storehouse where the skiffs are stored.

Finances

The Club ends the year in a healthy financial position and reserves ensure the Club can meet any unforeseen expenditure.

The Club ended the year with a surplus of £4,391 (2024 - £2,178) which includes designated and unrestricted reserves.

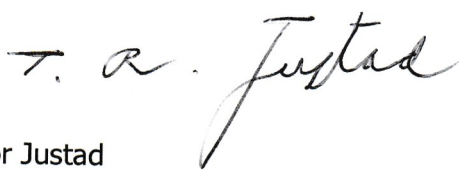
The Board ensures that the unrestricted reserves are sufficient to cover fixed annual costs (such as insurance) and the designated reserves relate to funding received for specific Club expenditure.

Public Benefit

The trustees confirm that they had regard to the OSCR public benefit guidance when exercising any powers or duties to which the guidance was relevant.

Approval

This report was approved by the Board of Trustees on 19 January 2026
and signed on its behalf



Tor Justad
(Chairperson)

Independent Examiner's report to the Trustees of Strathpeffer & District Community Rowing Club

I report to the financial statements of the charity for the year ended 30 September 2025, which are set out on pages 6 to 8.

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 Trustees Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 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:-

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 Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



Kevin Hastie FCCA
Leggatts Accountants Ltd
Accountants & Tax Advisors
Kempfield Court
Dingwall
IV15 9RT

Date: 2 February 2026

**Statement of Receipts and Payments
For the year ended 30th September 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Receipts					
Memberships		3,695	-	3,695	2,860
Donations		1,260	-	1,260	700
Grants		3,000	3,000	6,000	1,711
Fundraising		1,833	-	1,833	1,670
Sales of Club Wear		1,190	-	1,190	877
Total Receipts		10,978	3,000	13,978	7,818
Payments					
Activities	3	7,324	1,933	9,257	5,310
Independent Examination Fee		330	-	330	330
Total resources expended		7,654	1,933	9,587	5,640
Surplus for the year		3,324	1,067	4,391	2,178

Statement of Balances as at 30th September 2025

	30/09/2025 £	30/09/2024 £
Cash Funds		
Cash & Bank Balances as at beginning of the year	5,760	3,582
Surplus for the year	<u>4,391</u>	<u>2,178</u>
Total Cash Funds	<u>10,151</u>	<u>5,760</u>

Cash funds include £1,067 restricted funds regarding the purchase of the Skiff.

Other Assets

Skiffs & Equipment Net Book Value	5,356	4,393
Trailers Net Book Value	8	426
Office/Store Net Book Value	-	-
Tools & Other Equipment Net Book Value	188	283
Stocks of Club Wear	-	-
	<u>5,552</u>	<u>5,102</u>

Liabilities

Provision for Accounts Preparation	<u>330</u>	<u>330</u>
	<u>330</u>	<u>330</u>

Approval

This report was approved by the Board of Trustees on 19 January 2026
and signed on its behalf



Tor Justad
(Chairperson)

**Notes to the Financial Statements
for the year ended 30th September 2025****1. Accounting Policies****a. Basis of Preparation**

The financial statements are prepared under the receipts and payments basis.

b. Asset Capitalisation

Items of equipment costing in excess of £100 for permanent use by the charity are capitalised in the balance sheet and depreciation is applied at a straight line rate of 20% on cost for showing the net book value in the statement of balances.

2. Payments and Committee Members

No remuneration payments have been made to committee members for undertaking their duties. Reimbursement of expenses made on behalf of the organisation have been made on presentation of suitable receipt documentation.

3. Activities

	Year Ending 30/09/2025	Year Ending 30/09/2024
Maintenance Costs	2,230	-
Capital Expenditure	2,529	780
Equipment Costs	173	357
Rent Paid	1,206	1,296
Electricity & Heating	23	57
Insurance	1,242	1,203
Memberships	60	240
Training	38	-
Regatta, Events & Launch Expenses	707	461
Club Wear Costs	1,013	889
Miscellaneous Costs	36	27
	<hr/>	<hr/>
Total	9,257	5,310
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