

**REGISTERED CHARITY NUMBER: SC048106**

**Receipts and Payments Accounts  
for the Year Ended 31 December 2025**

**for**

**Glasgow Kayak Club  
(SCIO)**

Stevenson & Kyles  
Chartered Accountants  
25 Sandyford Place  
Glasgow  
G3 7NG

**Glasgow Kayak Club  
(SCIO)**

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for the Year Ended 31 December 2025**

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**Glasgow Kayak Club  
(SCIO)**

**Report of the Trustees  
for the Year Ended 31 December 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objective of the charity is the advancement of public participation in kayaking.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

The charity operates a kayak club in Glasgow encouraging people to get into various paddle sports.

**FINANCIAL REVIEW**

**Financial position**

The deficit for the year was £2,235 (2024: surplus £14,769).

**Reserves policy**

Sufficient funds are retained to ensure that the charity is able to continue over the next 12 months, and this is reviewed each year. Any surplus reserves can be used to continue the charity's ongoing activities. The objective is to maintain free reserves of £20,000.

**FUTURE PLANS**

The charity continues to provide coaching in various water sports, such as whitewater kayaking.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is controlled by its Constitution and is constituted as a SCIO (Scottish Charitable Incorporated Organisation).

**Recruitment and appointment of new trustees**

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Constitution.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC048106

**Principal address**

Glasgow Kayak Club  
Wyre Stadium  
80 Firhill Road  
Glasgow  
G20 7AL

**Glasgow Kayak Club  
(SCIO)**

**Report of the Trustees  
for the Year Ended 31 December 2025**

**Trustees**

|              |                          |                      |
|--------------|--------------------------|----------------------|
| N Lawton     | President                |                      |
| A McLaughlin | Secretary                |                      |
| K Weightman  | Treasurer                | (appointed 21.01.25) |
| S Hijazi     | Treasurer                | (resigned 21.01.25)  |
| M Strachan   | Child Protection Officer | (appointed 21.01.25) |
| P Herriot    | Child Protection Officer | (resigned 21.01.25)  |
| N Carmichael | Website & Social Media   |                      |
| L Whyte      | Website & Social Media   |                      |
| S Rattray    | Membership               |                      |
| D Couttie    | Membership               | (resigned 21.01.25)  |
| A Rzepinski  | Trustee                  |                      |
| T Kyle       | Trustee                  | (resigned 21.01.25)  |
| H Gordon     | Trustee                  | (resigned 21.01.25)  |
| D Bannan     | Trustee                  | (resigned 21.01.25)  |
| I Strachan   | Trustee                  | (appointed 25.11.25) |
| F De Sigley  | Trustee                  | (appointed 25.11.25) |

**Independent Examiner**

Stevenson & Kyles  
Chartered Accountants  
25 Sandyford Place  
Glasgow  
G3 7NG

Approved by order of the board of trustees on 8 July 2026 and signed on its behalf by:

  
.....

N Lawton - President

**Independent Examiner's Report to the Trustees of  
Glasgow Kayak Club  
(SCIO)**

I report on the accounts for the year ended 31 December 2025 set out on pages four to eight.

**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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (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 the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 connection with 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 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



Amardeep Kalsi CA  
The Institute of Chartered Accountants of Scotland

Stevenson & Kyles  
Chartered Accountants  
25 Sandyford Place  
Glasgow  
G3 7NG

Date: 8 July 2026

**Glasgow Kayak Club  
(SCIO)**

**Receipts and Payments Accounts  
for the Year Ended 31 December 2025**

|                                   | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 31.12.25<br>Total<br>funds<br>£ | 31.12.24<br>Total<br>funds<br>£ |
|-----------------------------------|-------|---------------------------|--------------------------|---------------------------------|---------------------------------|
| <b>RECEIPTS</b>                   |       |                           |                          |                                 |                                 |
| Grants                            |       | 450                       | 6,500                    | 6,950                           | 2,000                           |
| <b>Charitable activities</b>      | 2     |                           |                          |                                 |                                 |
| Glasgow kayak club                |       | <u>40,659</u>             | <u>-</u>                 | <u>40,659</u>                   | <u>38,746</u>                   |
| <b>Total</b>                      |       | <u>41,109</u>             | <u>6,500</u>             | <u>47,609</u>                   | <u>40,746</u>                   |
| <b>PAYMENTS</b>                   |       |                           |                          |                                 |                                 |
| <b>Charitable activities</b>      | 3     |                           |                          |                                 |                                 |
| Glasgow kayak club                |       | <u>47,239</u>             | <u>2,605</u>             | <u>49,844</u>                   | <u>25,977</u>                   |
| <b>SUPPLUS/(DEFICIT) FOR YEAR</b> |       | <u>(6,130)</u>            | <u>3,895</u>             | <u>(2,235)</u>                  | <u>14,769</u>                   |

The notes form part of these financial statements

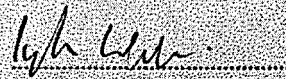
**Glasgow Kayak Club  
(SCIO)**

**Statement of Balances  
31 December 2025**

|                            | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 31.12.25<br>Total<br>funds<br>£ | 31.12.24<br>Total<br>funds<br>£ |
|----------------------------|-------|---------------------------|--------------------------|---------------------------------|---------------------------------|
| <b>BANK BALANCES</b>       |       |                           |                          |                                 |                                 |
| Bank balances b/fwd.       |       | 33,877                    | 1,000                    | 34,877                          | 20,108                          |
| Surplus/(deficit) for year |       | <u>(6,130)</u>            | <u>3,895</u>             | <u>(2,235)</u>                  | <u>14,769</u>                   |
| Bank balances c/fwd.       |       | <u>27,747</u>             | <u>4,895</u>             | <u>32,642</u>                   | <u>34,877</u>                   |
| <br><b>OTHER ASSETS</b>    |       |                           |                          |                                 |                                 |
| Equipment                  |       | <u>12,070</u>             | <u>21,336</u>            | <u>33,406</u>                   | <u>27,156</u>                   |

The financial statements were approved by the Board of Trustees and authorised for issue on 8 July 2026 and were signed on its behalf by:

  
N Lawton - President

  
K Weightman - Treasurer

The notes form part of these financial statements

**Glasgow Kayak Club  
(SCIO)**

**Notes to the Financial Statements  
for the Year Ended 31 December 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**2. INCOME FROM CHARITABLE ACTIVITIES**

| Activity                    |                    | 31.12.25<br>£ | 31.12.24<br>£ |
|-----------------------------|--------------------|---------------|---------------|
| Memberships, fees and sales | Glasgow kayak club | <u>40,659</u> | <u>38,746</u> |

**3. CHARITABLE ACTIVITIES COSTS**

|                    | Direct<br>Costs (see<br>note 4)<br>£ | Support<br>costs<br>£ | Totals<br>£   |
|--------------------|--------------------------------------|-----------------------|---------------|
| Glasgow kayak club | <u>46,660</u>                        | <u>3,184</u>          | <u>49,844</u> |



**Glasgow Kayak Club  
(SCIO)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025**

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

|                          | 31.12.25      | 31.12.24      |
|--------------------------|---------------|---------------|
|                          | £             | £             |
| Staff costs              | 1,355         | -             |
| Facility hires           | 10,509        | 4,186         |
| Repairs and renewals     | 4,943         | 2,285         |
| Cost of activities       | 22,263        | 16,438        |
| Purchase of fixed assets | 6,250         | 2,178         |
| Training                 | <u>1,340</u>  | <u>-</u>      |
|                          | <u>46,660</u> | <u>25,087</u> |

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**Trustees' expenses**

Trustees were reimbursed a total of £1,000 (2024: £1,319) during the year.

**6. MOVEMENT IN FUNDS**

|                           | At 1.1.25     | Net<br>movement<br>in funds | At<br>31.12.25 |
|---------------------------|---------------|-----------------------------|----------------|
|                           | £             | £                           | £              |
| <b>Unrestricted funds</b> |               |                             |                |
| General fund              | 33,877        | (6,130)                     | 27,747         |
| <b>Restricted funds</b>   |               |                             |                |
| Sport & Physical Activity | 1,000         | -                           | 1,000          |
| Coaching                  | -             | 3,645                       | 3,645          |
| Boats                     | <u>-</u>      | <u>250</u>                  | <u>250</u>     |
|                           | <u>1,000</u>  | <u>3,895</u>                | <u>4,895</u>   |
| <b>TOTAL FUNDS</b>        | <u>34,877</u> | <u>(2,235)</u>              | <u>32,642</u>  |

**Glasgow Kayak Club  
(SCIO)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025**

**6. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 41,109                     | (47,239)                   | (6,130)                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Coaching                  | 5,000                      | (1,355)                    | 3,645                     |
| Boats                     | <u>1,500</u>               | <u>(1,250)</u>             | <u>250</u>                |
|                           | <u>6,500</u>               | <u>(2,605)</u>             | <u>3,895</u>              |
| <b>TOTAL FUNDS</b>        | <u><u>47,609</u></u>       | <u><u>(49,844)</u></u>     | <u><u>(2,235)</u></u>     |

**General**

General funds used in the operation of core services as set out in the objectives.

**Sport & Physical Activity**

A restricted fund for the purchase of sprint paddles, using funding received from Glasgow Life.

**Coaching**

A restricted fund to invest in a junior coaching role, using funding received from The National Lottery Community Fund.

**Boats**

A restricted fund to purchase new boats, using funding received from Queens Cross Community Foundation.

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2025.