

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2025		31	March	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds [Boatshed] 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	5,269				5,269	1,469
Membership subscriptions	2,335				2,335	1,375
Grants		33,125			33,125	687,225
Receipts from fundraising activities	3,628				3,628	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	11,232	33,125	-	-	44,357	690,069
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Loans from trustees	7,500				7,500	
A2 Sub total	7,500	-	-	-	7,500	-
Total receipts	18,732	33,125	-	-	51,857	690,069
A3 Payments						
Expenses for fundraising activities	197				197	
Asset maintenance and repair (inc utility bills)	475				475	
Small equipment and kit purchases	774				774	939
Insurance	997				997	1,073
IOW Visitor Management Plan	224				224	220
Other payments relating directly to charitable activities					-	
Admin fees	183				183	440
Governance costs:					-	
Audit / independent examination	7,200				7,200	50
Legal costs					-	
					-	
A3 Sub total	10,050	-	-	-	10,050	2,722
A4 Payments relating to asset and investment movements						
Purchases of fixed assets		37,466			37,466	685,075
Trustee loans repaid	300				300	
A4 Sub total	300	37,466	-	-	37,766	685,075
Total payments	10,350	37,466	-	-	47,816	687,797
Net receipts / (payments)	8,382	(4,341)	-	-	4,041	2,272
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	8,382	(4,341)	-	-	4,041	2,272

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	6,565	5,962			12,527	10,256
	Surplus / (deficit) shown on receipts and payments account	8,382	(4,341)			4,041	2,272
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	14,947	1,621	-	-	16,568	12,528

	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	Land	general		20,000	20,000
	Boatshed	restricted	778,410	778,410	740,944
	Skiff1	general	4,450	4,450	4,450
	Skiff2	restricted	7,457	7,457	7,457
	Trailer	general	2,015	2,015	2,015
	Other Equipment (e.g. oars)	general	2,020	2,020	2,020
		Total	794,352	814,352	776,886

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Trustee loans to club funds to pay audit costs for YE25. £300 has been paid back as audit costs were £7200	general	7,200	-
		Total	7,200	-

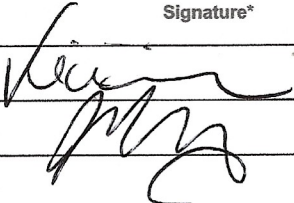
	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature*

Print Name

Date of approval



VIKKI REAM-MARTIN
JANMINE KELLY

30/3/26
30/3/26

Section C Notes to the Accounts

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

The club has 2 unrestricted funds. One for general use and one for the IsleOfMan Challenge. The club has 2 restricted funds. The Boatshed fund and the 2ndSkiff fund. The 2nd skiff was completed in year ended 31/03/2025 so there have been no further financial transactions on this fund but the completed skiff remains an asset of the fund. therefore, the only active restricted fund is the Boatshed.

All funds are held in the charity's sole bank account.

Due to the high level of grant income in YE31/03/2025 accounts were prepared on an accrual basis. Comparatives have been restated throughout to reflect a receipts&payments approach.

C2 Grants

(Note any grants paid out by the charity)

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

Authority under which paid

£

C3b Trustee remuneration - details

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 (£)
Trustee Jannine Kelly	Loan to WBCRC to assist in paying audit fees for YE2025	2,500	2,500
Trustee Vikki Reay-Martin	Loan to WBCRC to assist in paying audit fees for YE2025. £300 of this loan repaid during the year.	5,000	4,700

C6 Other information

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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 £
Donations	5,269	-			5,269	1,469
					-	
					-	
					-	
Total	5,269	-	-	-	5,269	1,469

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Wigtown Community Shop			-	500
SOSE		31,011	31,011	242,870
Sportscotland Facilities Fund		2,114	2,114	47,886
Hollywood Trust			-	121,769
IOWCC planer thickneser			-	200
D&G Council Regionwide Coastal benefit Fund			-	80,000
EB Scotland			-	20,000
D&G Community Led Local Development Fund			-	24,000
DEFRA UK Seafood Fund			-	100,000
D&G UKSPF			-	50,000
			-	
			-	
Total	-	33,125	33,125	687,225

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below IOM Challenge	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	5,269				5,269	1,469
Membership subscriptions	2,335				2,335	1,375
Grants					-	
Receipts from fundraising activities		3,628			3,628	-
Gross receipts from other charitable activities					-	-
Sub total	7,604	3,628	-	-	11,232	2,844
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Loans from trustees	7,500				7,500	-
Sub total	7,500	-	-	-	7,500	-
Total receipts	15,104	3,628	-	-	18,732	2,844
Payments						
Expenses for fundraising activities		197			197	-
Asset maintenance and repair (inc utility bills)	475				475	-
Small equipment and kit purchases	774				774	939
Insurance	997				997	1,073
IOW Visitor Management Plan	224				224	220
Other payments relating directly to charitable activities	-				-	-
Admin fees	183				183	440
Governance costs:	-				-	-
Audit / independent examination	7,200				7,200	50
Legal costs					-	-
Sub total	9,853	197	-	-	10,050	2,722
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Trustee loans repaid	300				300	-
Sub total	300	-	-	-	300	-
Total payments	10,153	197	-	-	10,350	2,722
Net receipts / (payments)	4,951	3,431	-	-	8,382	122
Transfers to / (from) funds					-	
Surplus / (deficit) for year	4,951	3,431	-	-	8,382	122

Nature and purpose of funds

The IOM Challenge, a row to and from the Isle of Man in a day to raise the profile of the charity and as a fundraising campaign was organised with specific aims for the monies raised. All monies are within the general account but are being ringfenced for use within the charity, as part of charitable activity, to meet the aims of that fundraiser.

Wigtown Bay Coastal Rowing Club

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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
	Boatshed	IOM Challenge				
Receipts						
Donations	2,049				2,049	
Legacies					-	
Grants	33,125				33,125	687,225
Receipts from fundraising activities		3,628			3,628	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	35,174	3,628	-	-	38,802	687,225
-						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	35,174	3,628	-	-	38,802	687,225
-						
Payments						
Expenses for fundraising activities		197			197	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	37,466				37,466	684,807
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	37,466	197	-	-	37,663	684,807
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	37,466	197	-	-	37,663	684,807
					cross ref error	
Net receipts / (payments)	(2,292)	3,431	-	-	1,139	2,418
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(2,292)	3,431	-	-	1,139	2,418
					cross ref error	

Nature and purpose of funds

We operate a single bank account, however have restricted funds for completion of construction of our boatshed. We have restricted funds from a fundraising campaign for IOM Challenge row