Statement of Receipts and Payments
for the Year Ended 30 September 2025

The Isle of Bute Seaports Club (SCIO) was incorporated as a SCIO on 17 March 2023. Previously it was not a registered charity.
Accounts submitted to OSCR for the year ending 30 Sep 2023 included both the full year and the year commencing on the incorporation date.
For these accounts we provide for comparison the full 2022-2023 year which includes time before incorporation.
Note that the OSCR recorded accounts for the year ending 30 September 2023 differ in two ways:
they are not full year, and they count the previous clubs bank balance as income.

	Total Year ending 30 Sep 2025	Total Year ending 30 Sep 2024	Total Year ending 30 Sep 2023
Voluntary Receipts			
Donations	£ 5,123.23	£ 264.97	
Grants			
Bank Interest	£ -	£ 0.08	£ 11.86
Receipts from Charitable Activities			
Membership Fees	£ 3,904.14	£ 4,540.97	£ 3,578.16
Bar Income	£ 5,871.84	£ 5,547.94	£ 7,006.06
Clubhouse	£ 1,790.00	£ 720.00	£ 96.00
Events	£ 1,150.06	£ 3,359.96	£ 1,395.20
Insurance Payout	£ -	£ -	£ 9,000.00
Equipment	£ 9.00	£ -	£ -
Total Receipts	£ 17,848.27	£ 14,433.92	£ 21,087.28
Payments			
Cost of Charitable Activities			
Bar Supplies	£ 2,911.47	£ 2,952.55	£ 4,102.59
Clubhouse	£ 5,071.78	£ 3,839.93	£ 3,751.67
Events	£ 672.90	£ 2,421.89	£ 971.20
Insurance	£ 5,152.92	£ 3,043.95	£ 1,876.79
Equipment	£ 3,301.78	£ 1,656.83	£ 9,034.48
Governance Costs:			
Independent Examination	£ 135.00	£ 135.00	
Total Payments	£ 17,245.85	£ 14,050.15	£ 19,736.73
Surplus/(Deficit) for the year	£ 602.42	£ 383.77	£ 1,350.55

Samuel Bryan

Gordon Wallace

Statement of Balances
As at 30 September 2025

	Year ending 30 Sep 2025	Year ending 30 Sep 2024	Year ending 30 Sep 2023
Funds Reconciliation			
Cash at bank at start of period	£ 10,547.95	£ 10,164.18	£8,813.63
Surplus/(Deficit) for the period	£ 602.42	£ 383.77	£1,350.55
Closing cash at bank	£ 11,150.37	£ 10,547.95	£ 10,164.18
Cash Balances			
Cash (bar till and float)	£ 545.80	£ 483.00	£ 500.00
Other Assets			
at insurance valuations			
Club Properties	£ 300,000.00	£ 300,000.00	£ 300,000.00
Clubhouse Furniture, Fittings and other Contents	£ 5,000.00	£ 5,000.00	£ 5,000.00
Club Boats etc	£ 33,150.00	£ 33,150.00	£ 22,150.00
Stocks (bar)	£ 1,630.24	£ 1,700.00	£ 780.00
	£ 340,326.04	£ 340,333.00	£ 328,430.00
Liabilities			
Grants received with expenditure still to be incurred	£ -	£ -	£ -
Other outstanding accounts	£ -	£ -	£ -

Samuel Bryan

Gordon Wallace

Notes to the Accounts
For the Year Ended 30 September 2025

1 Basis of Accounting

These Accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2 Nature and Purpose of Funds

Unrestricted Funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the Charity. Normally, the Trustees maintain a single unrestricted fund for the day-to-day running of the club. .

Restricted Funds may only be used for specific purposes. Restrictions arise when:

- specified by the donor or
- when funds are raised for specific purposes or
- when funds are set aside for specific purposes by the Trustees

At this time the club does not maintain any Restricted Funds

3 Related Party Transactions

The charity's insurance policies include Club Officers Indemnity Insurance

No expenses have been paid to the Trustees during the period

No remuneration was paid to the Trustees or to any connected persons during the period

No other trustee or a person connected to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

Samuel Bryan

Gordon Wallace