

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	10	01	2023		09	01	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	800				800 -	3598
Legacies					-	
Grants		5990			5990 -	20552
Receipts from fundraising activities	19276				19276 -	18500
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings		2450			2400 -	2070
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	20076 -	8440 -	-	-	28516 -	44720 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	20076 -	8440 -	-	-	28516 -	44720 -
A3 Payments						
Expenses for fundraising activities	11527				11527 -	4860
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	6179				6179 -	9177
Grants and donations	1200				1200 -	1300
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	2042
Other					-	
					-	
A3 Sub total	18906 -	-	-	-	18906 -	17380 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	12232				12232 -	21478
Purchase of investments					-	
A4 Sub total	12232 -	-	-	-	12232 -	-
Total payments	31138 -	-	-	-	31138 -	38858 -
Net receipts / (payments)	(11062) -	8440 -	-	-	(2622) -	5862 -
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(11062) -	8440 -	-	-	(2622) -	5862 -

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	16350				1635 -	10488
	Surplus / (deficit) shown on receipts and payments account	(2622)				(2622) -	5862
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	13728 -	-	-	-	13728 -	16350 -

	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 Norris
A M Donaldson

Alexander Norris
Alexander Donldson

30/4/24
30/4/24

* Please note - OSCR will accept digital or typed signatures

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	10	01	23	To	09	01	24

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Buchanhaven Harbour Trust
Buchanhaven Harbour SCIO
SC 047085
24, High Street
Buchanhaven
Peterhead
Postcode AB42 1NH

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Alan Norris			Harbour Trustees
2	Lynne Barber	Secretary		Harbour Trustees
3	Alex Norris	Treasurer		Harbour Trustees
4	Alex Donaldson	Chair		Harbour Trustees
5	Darren Watson			Harbour Trustees
6	John Graham			Harbour Trustees
7	Ron Finnie			Harbour Trustees
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Application and interview process

Objectives and activities

Charitable purposes

Manage and maintain historic pier, let berths to 10 boat owners on behalf of the Feurs.
Manage and maintain boatshed for community and fund raising events.
Promote heritage to local children and families.

Summary of the main activities in relation to these objects

Fund raising days and boatshed events to raise money for the charity and to distribute to other local charities.

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>	A Norris	A M Donaldson
Full name(s)	Alexander Norris 	Alexander Donaldson 
Position (e.g. Chair)	Treasurer	Chair
Date	30/4/24	30/4/24

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Success in achieving grant money for the maintenance of the pier and foreshore.
Making donations to local charities/appeals

Financial review

Brief statement of the charity's policy on reserves

We are very protective of any reserves we have and ensure we keep a minimum of 4k in the bank.

Details of any deficit

None

Donated facilities and services (if any)

Section C Notes to the Accounts

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

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Pier repairs	Institution	1	5000
Ladders for pier	Institution	1	990
Total			5990

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
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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
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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 (£)

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 £
Local business	800				800 -	3598
					-	
					-	
					-	
Total	800 -	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
BDP		5000	5000 -	20552
Shell		990	990 -	
			-	
			-	
Total	-	5990 -	5990 -	20552 -

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 £
Events	19276				19276 -	18500
					-	
					-	
					-	
					-	
					-	
Total	19276 -	-	-	-	19276 -	18500 -

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 £
Expenses for fundraising events	11527				11527 -	4860
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

sc 047085

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					800	3598
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					19276	1850
Gross trading receipts					-	-
buildings					-	-
Rents from land & buildings					2400	2070
Gross receipts from other charitable activities					-	-
Sub total	-	-	-	-	22476	24168
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					11527	4860
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					6179	9177
Grants and donations					1200	1300
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	2042
					-	-
Sub total	-	-	-	-	18906	17380
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

- sc 047085

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
Receipts						
Donations					-	
Legacies					-	
Grants					5990	20552
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					2450	2070
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	8440	22622
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
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)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed**:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts v2

Charity name

Buchanhaven Harbour Trust

SC 047085

Period start date

Day

Month

Year

10

01

2023

to

Period end date

Day

Month

Year

09

01

2024

(remember to include the page numbers of additional sheets)

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (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.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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.

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 comply with Regulation 9 of the 2006 Accounts 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.

James Donaldson

Date:

31/03/2024

ACA Scotland

77 Lucas Close
Crawley
RH10 7EY

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose