

Community Moorings Scotland

Trustees 'Annual Report

November 2024 to October 2025



Charity contact information

Community Moorings Scotland

Scottish Charity Number: SC047877

Address: 3 Orchard Bank, Linlithgow EH49 6QY

Email address

info@communitymoorings.com

Website

www.communitymoorings.com

Facebook CommunityMooringsScotland

Instagram @community.moorings



Charity Trustees

The table below includes a list of all Trustees for the period covered by this report, and the date they left if they were not in post for the whole year.

Name	Office bearer	Changes in the period Nov 2024- Oct 2025
Nic Boyes	Chair	Became chair Nov 2024
Mir Shir	Treasurer	Became treasurer Nov 2024
Jen Ewan	Secretary	
Thomas McPhie		Joins Jan 2025 Resigns May 2025
Ian Law		Resigns Feb 2025 Re joins July 2025
Faith Nicholson		Resigns Feb 2025
Christine MacKay		Joins July 2025
Alastair Martin		Joins July 2025 Resigns Mar 2026
Andrea Baxter Stevenson		Joins Sept 2025
Phil Lane		Joins April 2026
Ian Harrington		Joins June 2026

Objectives and activities

Community Moorings Scotland's purposes are:

- 1) The advancement of community development, in furtherance of which:
 - the organisation will develop a network of small, non-profit community owned mooring sites on the canals and inland waterways of Scotland;
 - these sites will serve as hubs for the diverse and dispersed Canal Community, at which Canal Boat residents, recreational boaters, commercial boaters and members of the general public can come together by the water to live, work, relax, volunteer together and learn; and
 - through these sites the Canal Community will take responsibility for its own future and gain the autonomy needed to do so.
- 2) The advancement of education and the advancement of heritage, in furtherance of which the organisation will:
 - run free training sessions, open to all, on boat maintenance and fit-out, safe boat handling and canal navigation, and manual skills associated with building and maintaining mooring infrastructure; and
 - run free educational sessions, open to all, on the history, natural history and culture of the canals.
- 3) The provision of recreational facilities, in furtherance of which the organisation will provide:
 - mooring facilities including leisure and visitor moorings at each community-owned mooring site; and
 - attractive resting places at the community-owned mooring sites open to all canal users, including walkers, cyclists, canoeists and boaters.

Our aim is to contribute to a thriving future for Scotland's canal network and community – that includes those living on or near water, those who enjoy the waterways for leisure or sport, those who are passionate about the heritage and environmental significance of the canals, and many more.

The period covered by this report (to 31 October 2025) represents a full year of trading for the organisation with the moorings having been allocated since May 2022. Our main focus for this period included securing long-term access rights to the moorings.



Structure, governance and management

Type of governing document

Community Moorings Scotland is a Scottish Charitable Incorporated Organisation. Our governing document is a Constitution which can be accessed at communitymoorings.com/about-us/

Trustee recruitment and appointment

Ian Law, Christine McKay and Alastair Martin joined the board in July 2025 and Tom McPhie had joined the board in January 2025. Andrea Baxter-Stevenson joined in September 2025. Faith Nicholson left the board in February 2025, Reuben Chesters and Kristina Nitsolova resigned in December 2024.

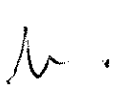
Once again, we would encourage those with an interest in furthering Community Moorings 'aims and objectives to consider playing an active role in the running of the organisation, or aspects of its remit which they are most passionate about. Please contact the Board if you wish to find out more and discuss.

Achievements and performance

Developments since the last Trustees 'Annual Report include:

Infrastructure Developments

- This year Scottish Power connected us to the national grid, as was required in our land purchase contract with Iain Withers.
- We contracted Raymond to make the three phase connection to the moorings via electricity cabins one and two. These essential cabins and the associated ducts to the moorings were donated and assembled by Tom McPhie and his team free of charge. Tom also built five stanchions on the bank each of which now has two metered electricity connections for boats and one water tap.
- The new connection from the grid comes down to the moorings in ducting underground from the road at the South of the field, and is three-phase up to cabin two where it feeds off to the stanchions.
- The water feeds come from the field in underground ducts, installed by Tom McPhie. This is a huge improvement on the long hoses and 16 Amp caravan leads we have been obliged to use up to now. It is also much more compliant with health and safety regulations.
- Tom also donated and built a path along the moorings and a path through the west end Garden. He built up the western mooring very successfully with hard standing so that it no longer floods. This was a huge job and we remain extremely grateful to Tom and his team.
- Tom also dug up and relocated all the young trees from the bank, where they were



impeding access and were eventually going to be a danger. The four hazels and a young oak now live adjacent to the new car park, and we have a brand new pear orchard of relocated pear trees thriving next to the plum trees.

Volunteer Initiatives.

- Our intention remains to build a toilet block and reception centre on the market garden land so that we can welcome volunteers and the local community to Orchard Bank, but we have still not done this yet. Tom McPhie has donated a facility block for this purpose already fitted out with toilets and sinks, and has installed water connections. Raymond has connected up the electricity. But we have not yet reached agreement on how to proceed further.
- We are still visited regularly these days by Rob the horticulturalist from Kirkliston and Fergus, who still manage to trim our willows for us.
- We planted and harvested a huge quantity of potatoes in the South field using vintage machinery. The was donated to boaters and members as well as visitors to the site. Remaining potatoes will be good for seed starters next year hopefully.
- CMS boaters played music for LUCs 50th Anniversary (Jen & Kim.) forging links between local charities
- CMS was well represented in the Lucs flotilla supporting other charities with our boats, and members and boaters participated in the Ronnie Rusack Flotilla of Light
- We had a visit from Livingston garden project. Jen picked 100s of apples on behalf of CMS and donated apples to the Livingston Apple event and food bank.
- We grew 100 pumpkins for a LUCs Halloween event but LUCS withdrew at the last minute so we ate them ourselves and shared them with members and boaters.
- Major donor Donald McBroom from Virginia, visited in May 2025. He was very happy with our progress using his donation
- Kim (CMS boater and member) cuts the grass on the CMS moorings and market garden land as a donation to the charity.
- We made a strong link with local charity, Linlithgow Tool Library. We rent tools from them, including mowers.
- We gratefully received a substantial donation of hand tools from Jay Lamb (CMS boater) as well as petrol mower, and an electric hedge trimmer from Stan Lawler.

New Contacts

- We met with Gateway development officer, Tracy, and also David Tatton of West Lothian Youth Action. Both the Gateway and WLYA were very helpful and remain in contact with us. We are now members of the Gateway and post ads for volunteers through them in Volunteer Scotland, for people to help with admin.

Waiting List

- Once again the majority of waiting list applications were for residential moorings. We have welcomed three new Leisure boaters to the site, and one residential boater left. That residential mooring remains empty while

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we clarify our waiting list.

Continued Improvements

We still hope to have a reception centre for volunteers and to connect the toilet block. These remain part of planning future improvements to make it better for those using the site on a daily basis, as well as visitors.

The Board would like to thank everyone who has supported Community Moorings' activities in the period covered.

Financial review

Income and expenditure

This was our third full financial year of trading at our Orchard Bank Mooring site. In the financial year we generated £23,730 in income from rental of moorings at the site while incurring expenditure of £25,607. Our profit and loss for the financial year is given below.

Gross trading receipts consist primarily of mooring fees, but also contains electricity bill payments from boaters using electricity. CMS pays Narrowboat Farm for electricity at the same rate, so electricity forms an equivalent part of gross trading payments, subject to timing differences in meter readings.

In addition to electricity, gross trading payments also include hire of machinery for path improvements, insurance, waste collection, subscriptions to a financial package (Xero) and membership of the Inland Waterways Association (allowing access to IWA insurance rates).

Legal and planning costs are shown and this year included costs associated with planning for residential moorings at Orchard Bank.

Statement of the charity's reserves and balance

We started this financial year with a balance of £5,997 and at the end of October 2025 this had decreased to £4,120. It's anticipated that much of these reserves will be spent on site development in the financial year 2024-25. We don't currently have a reserves policy but this is something the board will explore in the financial year 2025-26.

Details of any deficit or surplus

The previous trading year generated a deficit of £(1,877). The charity has loans totaling £29,277.

Donated facilities and services

We did not donate any facilities or services during the year.

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Annual accounts

The full annual accounts will be prepared for submission to the Office of the Scottish Charity Regulator (OSCR) by the due date set with support from our accountant.

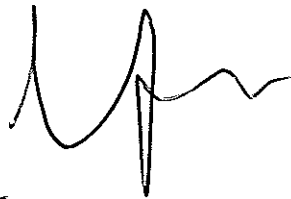
Future plans

Our focus for 2025-6 will be to continue to make improvements to the moorings at Orchard Bank including adding services and facilities along the bank to meet the needs of leisure, commercial and residential boaters alike.

We would like to make more connections with the local community and create more opportunities to bring people together to learn about the heritage and history of our Canals, about boating and a lower impact lifestyle. We will do this by holding events and workshops. We look forward to welcoming members, boaters and the local community to our Orchard Bank site.

Declaration

Signed on behalf of the charity trustees:



Print name: NICOLAS BOYLES

Designation: Chair

Date: 28th July 2026

Community Moorings Scotland

SC047877



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	11	2024		31	10	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds 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	607				607	10,332
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts	16,770				16,770	13,803
Income from investments other than land and buildings					-	-
Loans					-	35,000
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
VAT on income and repayments	6,353				6,353	-
					-	-
A1 Sub total	23,730	-	-	-	23,730	59,135
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	23,730	-	-	-	23,730	59,135
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Loan repayments	4,536				4,536	1,187
Interest paid	1,141				1,141	512
Investment management costs					-	-
Payments relating directly to charitable activities	4,343				4,343	4,226
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other (VAT expense and payments)	4,789				4,789	1,270
					-	-
A3 Sub total	14,810	-	-	-	14,810	7,196
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	10,797				10,797	74,066
Purchase of investments					-	-
A4 Sub total	10,797	-	-	-	10,797	74,066
Total payments	25,607	-	-	-	25,607	81,262
Net receipts / (payments)	(1,877)	-	-	-	(1,877)	(22,127)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(1,877)	-	-	-	(1,877)	(22,127)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	5,997				5,997	28,124
	Surplus / (deficit) shown on receipts and payments account	(1,877)				(1,877)	(22,127)
						-	-
						-	-
	Cash and bank balances at end of year	4,120	-	-	-	4,120	5,997
(Agree balances with receipts and payments account(s))							

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Market garden site	Unrestricted	52,947		52,947
	West Bank site	Unrestricted	23,386		20,879
	Leasehold site improvements	Unrestricted	1,631		240
	Electrical Infrastructure	Unrestricted	6,900		-
	VAT refunds due	Unrestricted	-		1,853
		Total	84,864	-	75,919

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities	Loan	Unrestricted	3,708	4,629
	Loan	Unrestricted	7,833	9,833
	Loan	Unrestricted	17,736	19,351
	Trade creditors	Unrestricted	-	4,453
	VAT payable	Unrestricted	382	-
	Accruals	Unrestricted	1,500	-
		Total	31,159	38,267

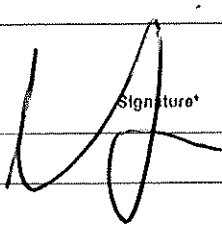
Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature*

Print Name

Date of approval



NICOLAS BOYES

28/7/26

Section C Notes to the Accounts

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

This was our third full year of trading from our initial site, now named Orchard Bank. Funds were used to cover operational costs, acquire land in order to secure access and the environment of the site, and to make infrastructure improvements.

	Type of activity or project supported	Individual / Institution	Number of grants made	£
C2 Grants				
			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
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	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
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		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information

Community Moorings Scotland

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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 £
Membership fees	607				607	451
Donations					-	9,881
					-	-
					-	-
Total	607	-	-	-	607	10,332

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Accessible Path Project - John Laing Charitable Trust	-	-	-	-
			-	-
			-	-
			-	-
Total	-	-	-	-

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 £
Electricity recharge	17				17	567
Mooring fees	16,058				16,058	13,235
Other income - Lawyer fees refunded	195				195	-
Garden rental	500				500	-
					-	-
					-	-
					-	-
Total	16,770	-	-	-	16,770	13,803

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 £
Accountancy fees					-	439
Bank charges	276				276	362
General expenses	331				331	332
Insurance	756				756	964
Electricity	1,680				1,680	829
Landing stage maintenance					-	-
Landscape maintenance					-	-
Waste collection	1,181				1,181	1,227
Repairs and maintenance					-	-
Subscriptions & memberships	219				219	73
					-	-
Total	4,343	-	-	-	4,343	4,226

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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
General Funds						
Receipts						
Donations	607				607	10,332
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	13,803
buildings					-	-
Loans					-	35,000
Rents from land & buildings					-	-
Gross receipts from other charitable activities	16,770				16,770	-
VAT on income and repayments	6,353				6,353	-
Sub total	23,730	-	-	-	23,730	59,135
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Total receipts	23,730	-	-	-	23,730	59,135
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Loan repayments	4,638				4,638	1,187
Interest paid	1,141				1,141	512
Investment management costs					-	-
Payments relating directly to charitable activities	4,343				4,343	4,226
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other (VAT expense and payments)	4,789				4,789	1,270
Sub total	14,810	-	-	-	14,810	7,196
Payments relating to asset and investment movements						
Purchases of fixed assets	10,797				10,797	74,066
Purchase of investments					-	-
Sub total	10,797	-	-	-	10,797	74,066
Total payments	25,607	-	-	-	25,607	81,262
Net receipts / (payments)	(1,877)	-	-	-	(1,877)	(22,127)
Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	(1,877)	-	-	-	(1,877)	(22,127)

Nature and purpose of funds

The trustees are free to expend the general funds in furtherance of the objects of the charity.

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Community Moorings Scotland

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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
Receipts						
Donations					-	-
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Loan					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Other (VAT)					-	-
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
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					-	-
Other (VAT)					-	-
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



		Independent examiner's report on the accounts v2						
Report to the trustees/members of	Registered charity number	Charity name Community Moorings Scotland						
On the accounts of the charity for the period	Set out on pages	SC047877						
		Period start date				Period end date		
		Day	Month	Year	to	Day	Month	Year
		1 st	November	2024		31 st	October	2025
		(remember to include the page numbers of additional sheets)						
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) 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.							
Basis of independent examiner's statement	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.							
Independent examiner's statement	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.							
Signed:	G. Thomson				Date:	28/7/2026		
Name:	Mr Grant Thomson CA							
Relevant professional qualification(s) or body (if any):	ICAS							
Address:	The A9 Partnership Ltd							
	Abercorn School							
	Newton							
	Broxburn, EH52 6PZ							

*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.

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