

APPENDIX 1

OSCR

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	01	Oct	2023	To	30	Sept	2024

Reference and administration details

Charity name	Fisherrow Yacht Club
Other names charity is known by	
Registered charity number	SC045711
Charity's principal address	97 New Street
	Musselburgh
	Postcode EH21 6DG

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			
	Commodore		
2	Rear Commodore		
3	General Secretary	8/12/23 onwards	Elected at 2023 AGM
4	Treasurer	01/10/23 - 30/09/24	
5	Membership Secretary		
6	Communications/PR Lead		
7	Committee member/Yacht Captain		
8	Sailing Secretary	8/12/23 –30/09/24	Elected at 2023 AGM
9	Treasurer	29/11/2024 onwards	Elected at 2024 AGM

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
	2/12/22 to 3/10/23 (resigned)
	1/10/22 to 8/12/23 (retired at AGM)
	2/12/22 to 8/12/23 (retired at AGM)

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Elected/re-elected by the members at the AGM.

Trustee Board can fill causal vacancies arising during the year.

Objectives and activities

Charitable purposes

Advancement of public participation in water sports and rescue services for the saving of lives at sea

Summary of the main activities in relation to these objects

Provide members with rescue boat training

Provide sailing training

Increase sailing membership

Maintenance of Clubhouse for use by members

Achievements and performance**Summary of the main achievements of the charity during the financial period**

Welcome new members, membership recovery to pre-covid levels

Ongoing RYA training centre: increase number and range of RYA training courses to adults and youths eg as well as sailing training, these included Safety Boat and VHF marine radio

Working on removing barriers to the entry to the sport: widen participation in, access to and increase sailing activities following covid lockdown eg held Discover Sailing Open day during Fisherrow Harbour and Seafront Association Festival to give members of the public the opportunity to sample sailing and or going on the water in a RIB

Operate Youth sailing club including provision of youth sailing courses

Operate active programme of sailing activities including associated social and fund-raising events eg Annual Regatta

Make Clubhouse rooms available to local community groups for use (including meeting rooms, kitchen and shower & WC facilities and making these available to visiting guests mooring at Fisherrow Harbour)

Financial review

Brief statement of the charity's policy on reserves	We keep £20,000 in reserve for catastrophic events eg to meet emergency clubhouse issues like a new new boiler, roof maintenance etc.
Details of any deficit	
Donated facilities and services (if any)	

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)	<div></div>	
Full name(s)	<div></div>	
Position (e.g. Chair)	TREASURER	
Date	29/11/2024	

Enter charity name below

Enter SC No. below

FISHERROW YACHT CLUB

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Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	10	2023		30	09	2024

Section A Statement of receipts and payments

	Unrestricted to nearest £	Restricted to nearest £	Expendable to nearest £	Permanent to nearest £	Total funds to nearest £	Total funds last to nearest £
A1 Receipts						
Donations	2,393				2,393	2,210
Legacies					-	
Grants					-	
Receipts from fundraising activities	27,683				27,683	24,576
Gross trading receipts					-	
Income from investments other than	1,039				1,039	552
Rents from land & buildings	600				600	600
Gross receipts from other charitable					-	
					-	
A1 Sub total	31,715	-	-	-	31,715	27,938
A2 Receipts from asset &						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	31,715	-	-	-	31,715	27,938
A3 Payments						
Expenses for fundraising activities					-	972
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable	32,080				32,080	23,157
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	32,080	-	-	-	32,080	24,129
A4 Payments relating to asset and						
Purchases of fixed assets					-	3,100
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	3,100
Total payments	32,080	-	-	-	32,080	27,229
Net receipts / (payments)	(365)	-	-	-	(365)	709
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(365)	-	-	-	(365)	709

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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	53,771				53,771	53,062
	Surplus / (deficit) shown on receipts and payments account	(365)				(365)	709
						-	
						-	
	Cash and bank balances at end of year	53,406	-	-	-	53,406	53,771
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	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	Property	Unrestricted		599,406	599,406
	Sailing Equipment	Unrestricted		18,946	23,198

Total

-

618,352

622,604

Details

B4 Liabilities

Bounce Back Loan

Fund to which liability relates

Amount due
to nearest £Last year
to nearest £

Unrestricted

2,058

3,008

Total

2,058

3,008

Details

B5 Contingent liabilities

Fund to which liability relates

Amount due
to nearest £Last year
to nearest £

Total

-

-

Signature

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

		

Date of
approval

29/11/24

Section C Notes to the Accounts

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

The funds are raised by the members or through grants and donations and are to be applied towards the Charity's objectives which include maintenance of the clubhouse and boats which are used in furtherance of the objectives.

C2 Grants

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
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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	Balance

C6 Other information

Trustees do not receive fees or expenses for travelling or petrol or sustenance like meals. However, they are reimbursed for expenses wholly and directly incurred in carrying out the charity's objects eg filling the rescue boats with petrol, buying coffee/biscuits for member events etc. In addition, whilst Trustees do not receive a fee for their role, where Trustees perform another role eg as a training instructor on a centre approved training course, they do receive an instructors' fee although the hourly rates are set by the RYA training centre principal and agreed by the Charity board. Such arrangements are made at arms' length and the Trustee involved does not participate in deciding the instructors' fee rates.

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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 £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference	-	-	-	reference	reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
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 £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	-	-	-	reference error	reference error

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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
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
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	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
					cross ref error	
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						

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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					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
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						
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	Charity name FISHERROW YACHT CLUB						
Registered charity number	SC045711						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1	10	2023	to	30	9	2024
Set out on pages							(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						
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none">to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, andto 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 view of the accounts to be reached.						
Sign					Date:	9/12/24	
Na							
Relevant professional qualification(s) or body (if any)							
Address							

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**

