APPENDIX 2

OSCR
Scottish Charity Regulator

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 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					-	-
Legacies					-	-
Grants					-	
Receipts from fundraising activities					-	-
Trading receipts (visitor berthing fees , boat and mast storage fees)	2,970				2,970	3,333
Income from investments other than land and buildings	945				945	842
Rents from land & buildings					-	-
Gross receipts from other charitable activities	21,218				21,218	25,187
					-	-
A1 Sub total	25,133	-	-	-	25,133	29,362
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	137
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	137
Total receipts	25,133	-	-	-	25,133	29,499
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	21,165				21,165	20,993
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	21,165	-	-	-	21,165	20,993
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	21,165	-	-	-	21,165	20,993
Net receipts / (payments)	3,968	-	-	-	3,968	8,506
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	3,968	-	-	-	3,968	8,506

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	91,178				91,178	82,673
	Surplus / (deficit) shown on receipts and payments account	3,968				3,968	8,506
						-	
						-	
	Cash and bank balances at end of year	95,147	-	-	-	95,147	91,179
	(Agree balances with receipts and payments account(s))	0	-	-	-	0	0

	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	Yacht Cradles	Unrestricted			
	Pontoons	Unrestricted			
	Breakwater	Unrestricted			
	Storage area and adjacent land	Unrestricted			
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Returnable joining fees	Unrestricted	176,106	176,106
		Total	176,106	176,106

	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
	Ian Devonald	IAN DEVONALD	2/7/26

Section C Notes to the Accounts

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

All funds are unrestricted .

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

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

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

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	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
Members yearly fee	10,855				10,855	10,895
Members joining fee	10,150				10,150	9,820
Members electricty payments	171				171	542
Payment made by mistake	42				42	
Delting Boating Club payment for share of combined insurance.					-	3,930
					-	
					-	
					-	
Total	21,218	-	-	-	21,218	25,187

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 £
Stamps/Office supplies					-	97
Crown Estate Rent	88				88	88
Contractors repairs and services	5,606				5,606	637
Repayment of joining fee on leaving and transfer of bertth to new member	10,335				10,335	9,475
Insurance	4,192				4,192	8,025
Maintenance Materials	51				51	162
Trustee Meeting Costs					-	-
Contractor lifting / moving boats					-	-
Electric	850				850	1,077
Return of payment made by mistake	42				42	
Chain replacement project					-	1,434
Total	21,165	-	-	-	21,165	20,993

Additional analysis (2)

5 Breakdown of unrestricted funds

	General Fund				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Members yearly fee	10,855				10,855	10,895
Trading receipts (visitor berthing fees , boat and mast storage fees)	2,970				2,970	3,333
Members joining fee	10,150				10,150	9,820
Members electricty payments	171				171	542
DBC share of combimed Insurance .					-	3,930
Bank Interest	945				945	842
Payment made by mistake	42				42	
					-	
Sub total	25,133	-	-	-	25,133	29,362
Receipts from asset & investment sales						
Sale of scrap chain					-	137
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	137
Total receipts	25,133	-	-	-	25,133	29,499
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	21,165				21,165	20,050
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	21,165	-	-	-	21,165	20,050
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	21,165	-	-	-	21,165	20,050
Net receipts / (payments)	3,968	-	-	-	3,968	9,449
Transfers to / (from) funds					-	
Surplus / (deficit) for year	3,968	-	-	-	3,968	9,449

Nature and purpose of funds
Unrestricted general fund for day to day runnng , maintenance , upgrades etc .

Additional analysis (3)

6 Breakdown of restricted funds

	Chain replacement project				Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Community benfit fund grant for chain replacement project					-	
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 (chain replacement project)					-	943
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	943
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	943
Net receipts / (payments)	-	-	-	-	-	(943)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	(943)

Nature and purpose of funds
There were no unrestriced receipts or payments for this period .

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of
Charity name: **BRAE MARINA SCIO**

Registered charity number: **SC 051513**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	2025	to	31	03	2026

Set out on pages 1 TO 6 (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: E.F. Thomson **Date:** 10/07/26

Name: EDMONDS THOMSON

Relevant professional qualification(s) or body (if any): N/A

Address: 11 ROEBRECK
BRAE
SHETLAND
ZE2 9QY

*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.