

Receipts and Payments Account

For the period
from

01 January 2025

to

31 December 2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds Year to 31 December 2025	Year to 31 December 2024
A1 Receipts						
Membership Fees	1280				1280	1360
Crown Estate Fees		1650			1650	1815
Joining Fees	55				55	220
Pontoon Usage - Members Vessels	900				900	1410
Pontoon Usage - Members Tenders	350				350	375
Pontoon Usage - Other	226				226	130
Use of Visitors' Mooring	10				10	180
Ramp Usage	165				165	135
Fishing	229				229	320
Donations	579				579	842
A1 Sub total	3794	1650	0	0	5444	6787
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	0				0	
Proceeds from sale of investments	0				0	
A2 Sub total	0	0	0	0	0	0
Total receipts	3794	1650	0	0	5444	6787
A3 Payments						
Crown Estates Mooring Fees	270	2200			2470	2740
Payments in pursuit of charitable objectives (Note 7)	999				999	2540
Repayment of Loan					0	0
A3 Sub total	1269	2200	0	0	3469	5280
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	0	0			0	0
Purchase of investments					0	0
A4 Sub total	0	0	0	0	0	0
Total payments	1269	2200	0	0	3469	5280
Net receipts / (payments)	2525	-550	0	0	1975	1507
A5 Transfers to / (from) funds					0	
Surplus / (deficit) for year	2525	-550	0	0	1975	1507

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total Year to 31 December 2025	Total Year to 31 December 2024
Cash funds	Cash and bank balances at start of period	24,916				24,916	23,409
	Surplus / (deficit) shown on receipts and payments account	2,525	(550)			1,975	1,507
						-	-
						-	-
	Cash and bank balances at end of year	27,441	(550)	-	-	26,891	24,916

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last period to nearest £
Other assets					
	Pontoon (Note 6)	Unreserved	139,045	75,000	75,000
	Visitor Moorings (Note 7)	Unreserved	5,000	5,000	3,000
		Total	144,045	80,000	78,000

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
Liabilities	Pontoon Anchor Rent	Unreserved	270	270
		Reserved - Pontoon		
		Total	270	270

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

Signature

Print Name

Date of approval

	Steve McLaughlin	

Section C Notes to the Accounts

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and 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. Restricted funds may only be used for specific purposes. During the period the Association collected £1650 from members for payment of Crown Estate fees for their personal moorings. There are therefore no restricted funds carried forward.

3. Trustee Expenses

Nil

4. Trustee Remuneration

No remuneration was paid to any of the trustees in the period.

5. Pontoon

Capital expenditure on the pontoon during the accounting period was £0, leaving the total invested to date at £142,545. £73,000 represents the trustees' estimate of the open market value of the pontoon, and 2 moorings.

6. Assets - Visitor Moorings

The Association provides and maintains two moorings for the use of visiting vessels, and have commissioned two 'foul weather' moorings. These are complementary to the pontoon operations as visiting vessels using the pontoon must be provided with an alternative mooring in the event that weather renders the pontoon unuseable. Each mooring is estimated by the trustees to have an open market value of £1,500.

7. Analysis of Payments

[illegible]