

## APPENDIX 1



Office of the Scottish **Charity Regulator**

| Trustees' Annual Report for the period |                   |       |      |    |                 |       |      |
|--|-------------------|-------|------|----|-----------------|-------|------|
|  | Period start date |       |      |    | Period end date |       |      |
| From                                   | Day               | Month | Year | To | Day             | Month | Year |
|  | 01                | 04    | 2024 |    | 31              | 03    | 2025 |

### Reference and administration details

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

|                     |
|---------------------|
| Nith Inshore Rescue |
|                     |
| SC022223            |
|                     |
|                     |

### 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            |                 |                                   |   |
| 2            |                 |                                   |   |
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| 20           |                 |                                   |   |

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### 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 |
|------------|-----------------------------------|
| [REDACTED] |                                   |
|            |                                   |

### Structure, governance and management

|  |  |
|--|--|
| <b>Type of governing document</b>          | The organisation was set up in 1982 and is run as an incorporated charity. It is administered in accordance with the terms of our written constitution, last amended and approved in October 2020.   |
| <b>Trustee recruitment and appointment</b> | Our charity is governed by a Trustee Committee comprising up to seven persons. Appointment and removal are in accordance with the constitution, which requires that appointment is approved by unanimous agreement of the sitting Trustees. The removal of any Trustee requires the unanimous agreement of the others. A maximum of four other persons may be co-opted to act as advisors to the Committee, however do not have voting rights. |

### Objectives and activities

|  |  |
|--|--|
| <b>Charitable purposes</b>   | Nith Inshore Rescue exists to provide an on-call lifeboat search and rescue service across inshore and inland waters, dedicated to protecting life and property at risk from the sea, flooding, and other water-related emergencies throughout the Upper Solway and surrounding areas.   |
| <b>Summary of the main activities in relation to these objects</b> | We are recognised as a 'Category 1' responder under the Civil Contingencies Act 2004 and operate as a declared facility for HM Coastguard. Our operations, equipment, and training adhere to the MCA Code of Practice (2009). Regular accredited crew training and ongoing maintenance of our boats and equipment ensure that we deliver a safe and effective search and rescue (SAR) capability. As an active member of the Local Resilience Partnership, we are integrated into the national resilience network and work closely with other emergency and SAR agencies through joint training and operations. Our assets are listed on the National Assets Register, and our mobility allows us to respond to SAR or flooding incidents anywhere in the country. |

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### Achievements and performance

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

Nith Inshore Rescue is the sole independent lifeboat service covering the Upper Solway, including the tidal stretch of the River Nith through the heart of Dumfries. Our volunteer crew is among the busiest in the UK, with demand continuing to rise - driven by the increasing effects of climate change on flooding and a growing number of callouts involving people in psychological distress.

Our mission is clear: **“To protect and save lives, and when life is lost, to do everything we can to recover loved ones for those who are grieving.”**

The team forms a vital part of our community's resilience network, providing a highly trained and skilled first-aid response to those in distress across local waters - from the coastlines of the Solway to inland lochs and rivers. We are also increasingly called upon as a frontline resource in flood rescue operations.

Operating with three fully deployable lifeboats, we respond to both inshore and inland incidents, often in challenging and hazardous conditions. Our number of deployments during this financial period remains consistent with the high level of demand we have experienced over previous years.

### Financial review

#### Brief statement of the charity's policy on reserves

We maintain our equipment to the highest standard in line with the MCA Code of Practice. As outlined in our Reserves Policy, Nith Inshore Rescue holds unrestricted operating reserves of £25,000, equivalent to around nine months of core costs, ensuring continuity of service and financial resilience. In addition, we aim to hold a dedicated £25,000 equipment reserve to match grant funding and meet urgent repair or replacement needs for our lifeboats, vehicles, and associated rescue equipment.

|  |     |
|--|-----|
| Details of any deficit                   | N/A |
| Donated facilities and services (if any) | N/A |

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### Other optional information

During this period, Nith Inshore Rescue achieved several key milestones that strengthened our operational capability and community impact:

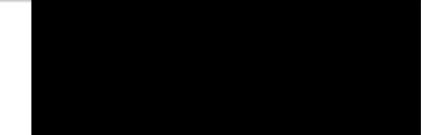
- **New Launch Vehicle:** We replaced our ageing launch tractor with a new *New Holland Boomer*, supplied and supported by Lloyd Ltd, Dumfries. This vital equipment now ensures safe and reliable launching of our *St John* lifeboat across tidal waters.
- **Financial Recovery and Community Support:** After facing a challenging start to 2025 marked by financial pressures and reduced donations, the charity made a remarkable recovery thanks to the incredible backing of our local community, new sponsors, and longstanding supporters. Their generosity and belief in our mission helped restore our financial strength and operational confidence.
- **Operational Excellence and Accreditation:** We once again exceeded the rigorous standards of the HM Coastguard and RYA accreditation inspection for declared facilities - a demanding process requiring ongoing, accredited training, meticulous maintenance, and operational readiness across all assets. Our continued compliance reflects the professionalism and dedication of our volunteer team.
- **Partnership Development:** We further strengthened collaborative relationships with Police Scotland, Scottish Fire and Rescue Service, and other partner agencies, ensuring greater integration within the regional emergency response framework.
- **Volunteer Growth:** Recruitment of new crew members enhanced our operational capacity and ensured long-term resilience for the organisation.
- **Crew Welfare and Support:** We continued to increase awareness and support for post-incident trauma among crew members, ensuring wellbeing remains a core part of our organisation's culture.

### Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

|   |  |
|---|--|
|  |  |
|---|--|

| Receipts and payments accounts |                   |       |      |    |                 |       |      |  |  |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|------|--|--|
| For the period from            | Period start date |       |      | to | Period end date |       |      |  |  |
|                                | Day               | Month | Year |    | Day             | Month | Year |  |  |
|                                | 01                | 04    | 2024 |    | 31              | 03    | 2025 |  |  |

## Section A Statement of receipts and payments

|   | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total funds current period<br>to nearest £ | Total funds last period<br>to nearest £ |
|---|------------------------------------|----------------------------------|--|---|--|---|
| <b>A1 Receipts</b>  |                                    |                                  |  |   |  |   |
| Donations   | 25,971                             |                                  |  |   | 25,971                                     | 40,691                                  |
| Legacies  |                                    |                                  |  |   | -  | -                                       |
| Grants  |                                    |                                  |  |   | -  | 120,332                                 |
| Receipts from fundraising activities                          | 3,901                              |                                  |  |   | 3,901                                      | 3,288                                   |
| Gross trading receipts  | -                                  |                                  |  |   | -  | -                                       |
| Income from investments other than land and buildings         |                                    |                                  |  |   | -  | -                                       |
| Rents from land & buildings                                   |                                    |                                  |  |   | -  | -                                       |
| Gross receipts from other charitable activities               | 2,452                              |                                  |  |   | 2,452                                      | 22,947                                  |
| <b>A1 Sub total</b>   | <b>32,324</b>                      | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>32,324</b>                              | <b>187,258</b>                          |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                                    |                                  |  |   |  |   |
| Proceeds from sale of fixed assets                            |                                    |                                  |  |   | -  |   |
| Proceeds from sale of investments                             |                                    |                                  |  |   | -  |   |
| <b>A2 Sub total</b>   | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>32,324</b>                              | <b>187,258</b>                          |
| <b>Total receipts</b>   | <b>32,324</b>                      | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>32,324</b>                              | <b>187,258</b>                          |
| <b>A3 Payments</b>  |                                    |                                  |  |   |  |   |
| Expenses for fundraising activities                           | 615                                |                                  |  |   | 615  | 1,381                                   |
| Gross trading payments  | -                                  |                                  |  |   | -  | -                                       |
| Investment management costs                                   | -                                  |                                  |  |   | -  | -                                       |
| Payments relating directly to charitable activities           | 32,992                             |                                  |  |   | 33,488                                     | 179,754                                 |
| Grants and donations  | -                                  |                                  |  |   | -  | -                                       |
| Governance costs:   | -                                  |                                  |  |   | -  | -                                       |
| Audit / independent examination                               | 200                                |                                  |  |   | 200  | 200                                     |
| Preparation of annual accounts                                | 400                                |                                  |  |   | 400  | 400                                     |
| Legal costs   | -                                  |                                  |  |   | -  | -                                       |
| Other   | -                                  |                                  |  |   | -  | -                                       |
| <b>A3 Sub total</b>   | <b>34,207</b>                      | <b>496</b>                       | <b>-</b>                                   | <b>-</b>                                  | <b>34,703</b>                              | <b>181,735</b>                          |
| <b>A4 Payments relating to asset and investment movements</b> |                                    |                                  |  |   |  |   |
| Purchases of fixed assets                                     |                                    |                                  |  |   | -  |   |
| Purchase of investments                                       |                                    |                                  |  |   | -  |   |
| <b>A4 Sub total</b>   | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>34,703</b>                              | <b>181,735</b>                          |
| <b>Total payments</b>   | <b>34,207</b>                      | <b>496</b>                       | <b>-</b>                                   | <b>-</b>                                  | <b>34,703</b>                              | <b>181,735</b>                          |
| <b>Net receipts / (payments)</b>                              | <b>(1,883)</b>                     | <b>(496)</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>(2,379)</b>                             | <b>5,523</b>                            |
| <b>A5 Transfers to / (from) funds</b>                         |                                    |                                  |  |   |  |   |
| <b>Surplus / (deficit) for year</b>                           | <b>(1,883)</b>                     | <b>(496)</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>(2,379)</b>                             | <b>5,523</b>                            |

|                       |                  |
|-----------------------|------------------|
| Full name(s)          |                  |
| Position (e.g. Chair) | Treasurer        |
| Date                  | 23 November 2025 |

## **Section B Statement of balances**

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

**Signature\***

Print Name

Date of  
approval

## **Section C Notes to the Accounts**

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

1. **What is the primary purpose of the study?** (10 points)

## C2 Grants

| Type of activity or project supported | Individual / institution | Number of grants made | £            |
|---------------------------------------|--------------------------|-----------------------|--------------|
|                                       |                          |                       |              |
|                                       |                          |                       |              |
|                                       |                          |                       |              |
|                                       |                          |                       |              |
|                                       |                          |                       |              |
|                                       |                          |                       |              |
|                                       |                          |                       | <b>Total</b> |

### **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)

## 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)

#### C4b Trustee expenses - details

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## **C5 Transactions with trustees and connected persons**

| Nature of relationship | Nature of transaction | amount (£) | outstanding at period end (£) |
|------------------------|-----------------------|------------|-------------------------------|
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## C6 Other information

1. **What is the primary purpose of the study?** (e.g., to evaluate the effectiveness of a new treatment, to explore the relationship between two variables, to describe a population, etc.)

## Nith Inshore Rescue

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## Additional analysis (1)

### Analysis of receipts and payments

## 1 Donations

|           | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment funds<br>to nearest £ | Permanent<br>endowment funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|-----------|------------------------------------|----------------------------------|---|--|---|-----------------------------------|
|           |                                    |                                  |   |  | -                                       |                                   |
|           |                                    |                                  |   |  | -                                       |                                   |
|           |                                    |                                  |   |  | -                                       |                                   |
|           |                                    |                                  |   |  | -                                       |                                   |
|           |                                    |                                  |   |  | -                                       |                                   |
|           |                                    |                                  |   |  | -                                       |                                   |
| Total     | -                                  | -                                | -   | -  | -                                       | -                                 |
| reference |                                    |                                  |   |  | reference                               | reference                         |

## 2 Grants

|              | Unrestricted<br>funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------|---------------------------------------|----------------------------------|---|-----------------------------------|
|              |                                       |                                  |   |                                   |
|              |                                       |                                  |   |                                   |
|              |                                       |                                  |   |                                   |
|              |                                       |                                  |   |                                   |
| <b>Total</b> | <b>-</b>                              | <b>-</b>                         | <b>-</b>                                | <b>-</b>                          |
|              |                                       |                                  |   |                                   |
|              |                                       |                                  |   |                                   |
|              |                                       |                                  |   |                                   |
|              |                                       |                                  |   |                                   |

### 3 Gross receipts from other charitable activities

#### 4 Payments relating directly to charitable activities

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**Additional analysis (2)****5 Breakdown of unrestricted funds**

|  | Unrestricted fund<br>1 - enter name of<br>fund below | Unrestricted fund<br>2 - enter name of<br>fund below | Unrestricted fund<br>3 - enter name of<br>fund below | Unrestricted fund<br>4 - enter name of<br>fund below | <b>Total unrestricted<br/>funds</b> | <b>Total unrestricted<br/>funds last period</b> |
|--|--|--|--|--|-------------------------------------|---|
| <b>Receipts</b>  |  |  |  |  |                                     |   |
| 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            |  |  |  |  | -                                   |   |
| <b>Sub total</b>   | -  | -  | -  | -  | -                                   |   |
| cross ref error  |  |  |  |  |                                     |   |
| <b>Receipts from asset &amp; investment sales</b>          |  |  |  |  |                                     |   |
| Proceeds from sale of fixed assets                         |  |  |  |  | -                                   |   |
| Proceeds from sale of investments                          |  |  |  |  | -                                   |   |
| <b>Sub total</b>   | -  | -  | -  | -  | -                                   |   |
| <b>Total receipts</b>                                      | -  | -  | -  | -  | -                                   |   |
| cross ref error  |  |  |  |  |                                     |   |
| <b>Payments</b>  |  |  |  |  |                                     |   |
| 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  |  |  |  |  | -                                   |   |
| <b>Sub total</b>   | -  | -  | -  | -  | -                                   |   |
| cross ref error  |  |  |  |  |                                     |   |
| <b>Payments relating to asset and investment movements</b> |  |  |  |  |                                     |   |
| Purchases of fixed assets                                  |  |  |  |  | -                                   |   |
| Purchase of investments                                    |  |  |  |  | -                                   |   |
| <b>Sub total</b>   | -  | -  | -  | -  | -                                   |   |
| <b>Total payments</b>                                      | -  | -  | -  | -  | -                                   |   |
| <b>Net receipts / (payments)</b>                           | -  | -  | -  | -  | -                                   |   |
| cross ref error  |  |  |  |  |                                     |   |
| <b>Transfers to / (from) funds</b>                         |  |  |  |  | -                                   |   |
| <b>Surplus / (deficit) for year</b>                        | -  | -  | -  | -  | -                                   |   |
| cross ref error  |  |  |  |  |                                     |   |
| <b>Nature and purpose of funds</b>                         |  |  |  |  |                                     |   |
|  |  |  |  |  |                                     |   |

## Nith Inshore Rescue

SC022223

## Additional analysis (3)

## 6 Breakdown of restricted funds

| Main Grant | Restricted fund 2<br>- enter name of<br>fund below | Restricted fund 3<br>- enter name of<br>fund below | Restricted fund 4<br>- enter name of<br>fund below | Total restricted<br>funds | Total restricted<br>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       |          |          |          |          | -        |                |
| <b>Sub total</b>                                      | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>121,932</b> |

## Receipts from asset &amp; investment sales

|                                    |          |          |          |          |          |                |
|------------------------------------|----------|----------|----------|----------|----------|----------------|
| Proceeds from sale of fixed assets |          |          |          |          | -        |                |
| Proceeds from sale of investments  |          |          |          |          | -        |                |
| <b>Sub total</b>                   | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b>       |
| <b>Total receipts</b>              | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>121,932</b> |

## Payments

|   |              |          |          |          |              |          |
|---|--------------|----------|----------|----------|--------------|----------|
| Expenses for fundraising activities                 | 5,643        |          |          |          | 5,643        |          |
| 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   |              |          |          |          | -            |          |
| <b>Sub total</b>                                    | <b>5,643</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>5,643</b> | <b>-</b> |

cross ref error

## Payments relating to asset and investment movements

|                                  |                |          |          |          |                |                 |
|----------------------------------|----------------|----------|----------|----------|----------------|-----------------|
| Purchases of fixed assets        |                |          |          |          | -              | 133,020         |
| Purchase of investments          |                |          |          |          | -              |                 |
| <b>Sub total</b>                 | <b>-</b>       | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b>       | <b>133,020</b>  |
| <b>Total payments</b>            | <b>5,643</b>   | <b>-</b> | <b>-</b> | <b>-</b> | <b>5,643</b>   | <b>133,020</b>  |
| <b>Net receipts / (payments)</b> | <b>(5,643)</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>(5,643)</b> | <b>(11,088)</b> |

cross ref error

## Transfers to / (from) funds

|                                     |          |          |          |          |          |                 |
|-------------------------------------|----------|----------|----------|----------|----------|-----------------|
|                                     | 5,643    |          |          |          | 5,643    |                 |
| <b>Surplus / (deficit) for year</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>(11,088)</b> |

cross ref error

## Nature and purpose of funds

Equipment upgrades

## APPENDIX 3



| <b>Independent examiner's report on the accounts</b> |                            |       |      |                 |       | v2   |   |
|--|----------------------------|-------|------|-----------------|-------|------|---|
| Report to the trustees/members of                    | Charity name               |       |      |                 |       |      |   |
|  | <b>Nith Inshore Rescue</b> |       |      |                 |       |      |   |
| Registered charity number                            | SC 02223                   |       |      |                 |       |      |   |
| On the accounts of the charity for the period        | Period start date          |       |      | Period end date |       |      |   |
|  | Day                        | Month | Year | Day             | Month | Year |   |
|  | 01                         | 04    | 2024 | to              | 31    | 03   | 2025  |
| Set out on pages                                     |                            |       |      |                 |       |      | (remember to include the page numbers of additional sheets) |

|  |   |       |                  |
|--|---|-------|------------------|
| Respective responsibilities of trustees and examiner                                       | <p>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.</p>  |       |                  |
| Basis of independent examiner's statement  | <p>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.</p>   |       |                  |
| Independent examiner's statement   | <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li></ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>2. to which, in my opinion, attention should be drawn in order to enable a proper<br/>ents to be reached.</li> </ol> |       |                  |
| Signed**:<br>Name:<br>Relevant professional qualification(s) or body (if any):<br>Address: |   | Date: | 23 November 2025 |

\*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**