

APPENDIX 1



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	10	2022	To	30	09	2023

Reference and administration details

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

Salle Ossian Fencing Club
SC045137
Unit 4, Riverview Business Park, Friarton Road, Perth
Postcode: PH2 8DF

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	Chairperson		
2	Treasurer		
3			
4			
5	Health and Safety		
6	Secretary		
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

## 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

## Structure, governance and management

### Type of governing document

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006(as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014.

### Trustee recruitment and appointment

The recruitment, appointment and organisational structure of the board of trustees is governed by clauses 54 to 93 of the Constitution.  
There are no related parties.  
The Trustees have assessed the major risks to which the organization is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

## Objectives and activities

### Charitable purposes

The objects of the Club shall be to promote and provide facilities for the sport of fencing and to promote community participation in the sport of fencing in Perthshire, Scotland.

### Summary of the main activities in relation to these objects

The policies adopted in furtherance of these objects are to work to open a dedicated facility for fencing enabling wider access to the sport, to execute an increasing number of taster sessions for people new to the sport, to support the development of competitive athletes, to – where possible – offer financial support towards participation and equipment and to support the development of coaches and officials in the sport of fencing. The health and societal benefits of participation in sport are widely accepted and the high level of Club membership, participation and achievement from young women is notable and encouraged by the Club.  
These policies did not change during the year.  
The Trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator in deciding what activities the Club should undertake.

## Achievements and performance

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

During 22/23 membership remained generally static with turnover in members showing no significant net loss or gain. The club has continued to ensure that prices remain affordable, a mechanism is in place to ensure that fencers can be supported with costs, making it financially accessible to all. There has however been a slight increase in prices this year, but the club remains the most affordable club in Scotland in terms of value for money. The premises remains physically accessible to wheelchair users and continues to support our wheelchair using members.

Salle Ossian has continued to provide tailored support to all fencers from the ages of 7-70 years, with adult fencing only, proving a popular Friday event. It has been planned to continue this over 23/24 with a view to introducing an additional adult's class. Saturday remains the main day for the younger and novice fencers to come along and join in the fun. This has continued throughout the year and has enabled many of the younger fencers to progress to intermediate level and thus increase their membership level. Coaches have continued to provide coached classes for children during the week and supported the cadet training and intermediate classes. Our head coach remained focused on performance coaching ensuring those who had the drive and ability to compete were afforded the opportunity to do so.

In terms of competition, the club supported children in various competitions including the Scottish and British Youth Championships and more localised ones such as the Youth Development Series. Charity donations ensured that coach and welfare support was available at these events and at other events such as Challenge Wratistlava 2023.

A significant number of the children make up a large proportion of the Scottish and British Cadet teams however there is little coach support or financial support to help with training and competing. Those children fortunate enough to be selected have the assistance of the charity to ensure they have training camps, one to one coaching and welfare support. All children have access to fitness and nutrition and strength and conditioning classes. This will continue throughout the following financial year with long term aims of world championships and commonwealth championships. The club will also be hosting a series of development competitions to help with the next generation of fencers. This will be open to all fencers in Scotland.

The club continues to purchase new equipment for free use and has also purchased quantities of clothing from China which ensures that those members who wish to purchase their own clothing can do so at a heavily subsidised price and making the sport more affordable.

Increased energy costs have meant that some of our future plans to carry out improvements have had to be put on hold until additional funding can be found. With energy prices rising steadily throughout 2022 and the start of 2023, much of membership funds has been used to pay for utility bills, mainly electricity and as such spending has been curtailed.

During this financial year one of our lead coaches intimated his plans for a career change and therefore over the next financial year we expect membership to remain static until such point we have a structure in place to increase coaching and memberships.

All in all, a reasonably stable year following a year of Covid recovery and this being a year of financial hardship for many.

## Financial review

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

#### Reserve Policy

Reserves are carried forward to be utilized as and when required in the pursuit of the objectives and aims of the company.

#### Principle funding sources

Funds are principally received from membership fees, donations and grants from local authority and various charitable organizations.

#### Gift Aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

### Details of any deficit

### Donated facilities and services (if any)

## APPENDIX 1

## 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)

Full name(s)

Position (e.g. Chair)

Date

	

Salle Ossian Fencing Club

SC045137

## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	Oct	2022		30	Sept	2023

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	28,000				28,000	28,225
Legacies					-	-
Grants	-				-	4,200
Receipts from fundraising activities	210				210	218
Gross trading receipts	24,314				24,314	23,925
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	7,239				7,239	5,574
					-	-
<b>A1 Sub total</b>	<b>59,763</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,763</b>	<b>62,142</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>-</b>	<b>-</b>
<b>Total receipts</b>	<b>59,763</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,763</b>	<b>62,142</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	73,346				73,346	93,731
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	834				834	803
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
<b>A3 Sub total</b>	<b>74,180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,180</b>	<b>94,533</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>-</b>	<b>-</b>
<b>Total payments</b>	<b>74,180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,180</b>	<b>94,533</b>
<b>Net receipts / (payments)</b>	<b>-14,417</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,417)</b>	<b>(32,392)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	-
<b>Surplus / (deficit) for year</b>	<b>-14,417</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,417)</b>	<b>(32,392)</b>

## 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 €
<b>B1 Cash funds</b>	Cash and bank balances at start of year	34,894				34,894	67,286
	Surplus / (deficit) shown on receipts and payments account	-14,417				(14,417)	-32,392
						-	-
						-	-
	Cash and bank balances at end of year	20,478	-	-	-	20,478	34,894
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest €	Last year to nearest €
<b>B2 Investments</b>				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest €	Current value (if available) to nearest €	Last year to nearest €
<b>B3 Other assets</b>					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest €	Last year to nearest €
<b>B4 Liabilities</b>				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest €	Last year to nearest €
<b>B5 Contingent liabilities</b>				
		Total	-	-

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

		Date of approval

## Section C Notes to the Accounts

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

Coaching, Training & Competition Expenses. Plus facilities running costs.

**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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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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**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 (£)
	Coaching Expenses	7,458	

**C6 Other information**

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## Salle Ossian Fencing Club

SC045137

**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 £
General Donations	7,100				7,100	12,390
Judy Goerge Fund & Foundation Scotland	20,400				20,400	13,450
Scottish Fencing & Forth Valley Fencing	500				500	2,385
					-	-
<b>Total</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,000</b>	<b>28,225</b>
	-	-	-	-	-	-

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Lottery & Grants	-				-	4,200
					-	-
					-	-
					-	-
<b>Total</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>4,200</b>
	-	-			-	-

**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 £
Membership & Fees	24,314				24,314	23,925
Fundraising	210				210	218
Other	7,239				7,239	5,574
					-	-
					-	-
					-	-
					-	-
<b>Total</b>	<b>31,763</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,763</b>	<b>29,717</b>
	-	-			-	-

**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 £
Training & Competition Expenses	-				-	3,300
Coaching Expenses	24,645				24,645	28,615
Facilities Running costs	-				-	-
- Rent	26,080				26,080	30,508
- Telephone	-				-	-
- Utilities	5,297				5,297	2,950
- Repairs & Maintenance/Faculty Expenses	13,219				13,219	10,207
- Insurance	1,301				1,301	1,164
- Administration	278				278	95
- Sundry	-				-	-
Equipment	2,526				2,526	16,891
					-	-
					-	-
Audit & Accounting	834				834	803
<b>Total</b>	<b>74,180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,180</b>	<b>94,533</b>

## Additional analysis (2)

### 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below <b>Judy Goerge Fund &amp; Foundation Scotland</b>	Unrestricted fund 2 - enter name of fund below <b>General</b>	Unrestricted fund 3 - enter name of fund below <b>Lottery &amp; Grants</b>	Unrestricted fund 4 - enter name of fund below <b>Scottish Fencing &amp; Forth Valley Fencing</b>	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	20,400	7,100		500	28,000	28,225
Legacies					-	-
Grants			-		-	4,200
Receipts from fundraising activities		210			210	218
Gross trading receipts		24,314			24,314	23,925
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities		7,239			7,239	5,574
<b>Sub total</b>	<b>20,400</b>	<b>38,863</b>	<b>-</b>	<b>500</b>	<b>59,763</b>	<b>62,142</b>
<b>Receipts from asset &amp; investment sales</b>						
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>20,400</b>	<b>38,863</b>	<b>-</b>	<b>500</b>	<b>59,763</b>	<b>62,142</b>
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities		73,346			73,346	93,731
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination		834			834	803
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
<b>Sub total</b>	<b>-</b>	<b>74,180</b>	<b>-</b>	<b>-</b>	<b>74,180</b>	<b>94,533</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>-</b>	<b>74,180</b>	<b>-</b>	<b>-</b>	<b>74,180</b>	<b>94,533</b>
<b>Net receipts / (payments)</b>	<b>20,400</b>	<b>(35,317)</b>	<b>-</b>	<b>500</b>	<b>(14,417)</b>	<b>(32,392)</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>20,400</b>	<b>(35,317)</b>	<b>-</b>	<b>500</b>	<b>-14,417</b>	<b>(32,392)</b>

#### Nature and purpose of funds

Coaching, Training & Competition Expenses. Plus facilities running costs.

## Salle Ossian Fencing Club

SC045137

**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
<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>	-	-	-	-	-	-
<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>	-	-	-	-	-	-
<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>	-	-	-	-	-	-
<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>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	-
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-
<b>Nature and purpose of funds</b>						

# OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Salle Ossian Fencing Club						
Registered charity number	SC045137						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	10	2022	to	30	09	2023
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. 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 Charities Accounts (Scotland) Regulations 2006. 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 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>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> <p>have not been met, or</p> </li> <li>To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
Signed:					Date:	27/06/2024	
Name:	[Redacted]						
Relevant professional qualification(s) or body (if any):	TaxAssist Accountants						
Address:	45 Cowane street						
	Stirling						
	FK8 1JW						

\*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**

The accounts were drawn up using the information available, details of breakdown between Session Fees, Donations and Fundraising activities were given.

There were no formal records kept except the bank statements and invoices for preparing the accounts.