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Orkney Sea Angling Association SCIO

Scottish Charity No. SCO46649

Trustees' Annual Report and
Financial Statements

For year ended 31st October 2022

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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	11	2021	To	31	10	2022

Reference and administration details

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

Orkney Islands Sea Angling Association SCIO
As Above
SC046649
2 Buttquoy Place
Kirkwall
Orkney
Postcode KW15 1JN

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	President		
2	Chair		
3	Secretary/Treasurer		
4	Boat Secretary		
5	Trustee		
6	Trustee		
7	Trustee		
8	Trustee		
9	Trustee		
10	Trustee		
11	Trustee		
12	Trustee	Appointed 14/11/19	
13	Trustee	Appointed 14/11/19	
14	Trustee	Appointed 24/11/22	
15			
16			
17			
18			
19			

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 organisation is a SCIO. It is governed by its constitution, in which are the purposes and administration arrangements.

The organisation was registered as a Charity by the Inland Revenue on 24th June 2016

Trustee recruitment and appointment

The organisations trustees are appointed or reappointed at the annual general meeting and can hold office for a minimum of 1 year. Members of the committee shall retire annually at the AGM but the committee shall have powers to co-opt and appoint should a vacancy occur during the year.

The Orkney Island Sea Angling Association is run completely by volunteers and the management committee meets regularly throughout the year.

Objectives and activities**Charitable purposes**

The provision of recreational facilities and activities by providing opportunities to take part in sea angling and boat trips in the Orkney Isles whatever the abilities, physical conditions, age and sex of participants to benefit their health and wellbeing.

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

The main activities of the organisation is to organise sea angling trips through-out the year. These are divided into competitions and pleasure days. The 9 competitions organised include the 3 day long Scottish Open Boat Competition, where anglers can gain qualifying points for the Scottish National team. The competitions also decide who qualifies to fish for Orkney in the intercounty with Shetland each year. Pleasure days can involve catching 'for the table', or trying new areas or species to target. Beginners have delight just in catching mackerel on strings of feather lures, before trying for bigger fish such as ling and cod.

The clubs boat 'Welcome Home' is an elderly converted trawler, and requires an annual refit and paint where she is lifted onto the pier in Stromness for several weeks in spring. Most all of the maintenance to wooden parts (hull, decking, wheelhouse and accommodation), and painting is carried out by club members. Safety certificates and equipment are maintained by one of the club skippers, including the boat's MCA testing.

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

To restart sea angling trips upon the club boat 'Welcome Home' from June 2021 to October 2021, to the benefit of locals and visitors.

To reinstate the safety certificate for the club boat 'Welcome Home', which had expired during Covid lockdown, when essential work to maintain the vital certificate was not possible.

When this was achieved, the club could then restart sea angling trips and so generate funds to pay for the £3,000 of fixed costs for the boat, which occur each year.

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

After the club funds had dropped below the ideal minimum of £5,000, it was feared the club may fold if mechanical disaster struck the 'Welcome Home'.

Fortunately, once the safety certificate was renewed in spring 2021, angling trips restarted in June and unavoidable fixed costs were covered by funds generated by fees paid by anglers.

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Details of any deficit

Donated facilities and services (if any)

The time and skill given by members towards the maintenance of the 'Welcome Home' allows the continuing use of a club boat. Skippers and crew, who both receive payment at a greatly lesser rate than commercial vessels, make the trips possible, and club members keep a weather eye out at all times to keep the boat safe 365 days a year, in all weathers.

Charter sea angling work by the 'Welcome Home' is also essential to fund the boat's costs. This charters must be booked, organised and honoured for people who travel from near and far, some returning year after year.

Other optional information

Declaration

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

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Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date

Chair	Secretary/Treasurer
29. 12. 22	24-11-22

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Independent Examiner's Report to the Trustees of Orkney Islands Sea Angling Association SCIO, registered charity number SC046649.

I report on the accounts of the charity for year ended 31 October 2022, set out on pages 8-10

Respective responsibilities of trustee 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. 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 explanation 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.

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:
 - 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 Regulationshave 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



Date

09/01/23

Name



Address

Voluntary Action Orkney
'Anchor Buildings'
6 Bridge Street
Kirkwall
KW15 1HR

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Receipts and payments accounts

For the period from	01	11	21	to	31	10	2022
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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	10	-	-	-	10	120
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	2,407
Receipts from fundraising activities	2,060	2,404	-	-	4,464	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	4	-	-	-	4	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	5,687	-	-	-	5,687	7,126
A1 Sub total	7,761	2,404	-	-	10,165	9,653
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	7,761	2,404	-	-	10,165	9,653
A3 Payments						
Expenses for fundraising activities	1,062	-	-	-	1,062	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	10,045	2,404	-	-	12,449	6,285
Grants and donations	-	-	-	-	-	-
Governance costs:						
Audit / independent examination	60	-	-	-	60	96
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
A3 Sub total	11,167	2,404	-	-	13,571	6,381
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	11,167	2,404	-	-	13,571	6,381
Net receipts / (payments)	(3,406)	-	-	-	(3,406)	3,272
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(3,406)	-	-	-	(3,406)	3,272

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	7,921	-			7,921	4,649
	Surplus / (deficit) shown on receipts and payments account	(3,406)	-			(3,406)	3,272
							-
							-
	Cash and bank balances at end of year	4,516	-			4,516	7,921
(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	Welcome Home boat			30,000	30,000
					-
					-
					-
					-
					-
					-
					-
					-
					-
		Total	-	30,000	30,000

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				-
				-
				-
				-
				-
				-
		Total		-

	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

29. 12. 22
29. 12. 22

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

Restricted funds -

£2,404 was raised by 'The Blue Door' charity shop to cover some of the costs associated with the Welcome Home Orkney boat.

[illegible]

One Skipper, who is also a trustee, received remuneration due to their qualifications obtained out with the charity.

All discussions regarding remunerations take place under our conflict of interest procedures.

		£
		2,050

No trustees received any expenses during the year	
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	Number of trustees	£
N/a		

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
N/a			

	N/a
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Additional analysis (3)

6 Breakdown of restricted funds

	The Blue Door				Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	-
Legacies					-	-
Grants					-	2,407
Receipts from fundraising activities	2,404				2,404	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	2,404	-	-	-	2,404	2,407
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	2,404	-	-	-	2,404	2,407
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	2,404				2,404	2,783
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	2,404	-	-	-	2,404	2,783
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	2,404	-	-	-	2,404	2,783
Net receipts / (payments)	-	-	-	-	-	(376)
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	-	-	-	-	-	(376)

Nature and purpose of funds

Restricted funds -

£2,404 was raised by 'The Blue Door' charity shop to cover some of the costs associated with the Welcome Home Orkney boat.