

## APPENDIX 1

### Trustees' Annual Report for the period

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	10	2024	To	30	9	2025

Office of the Scottish **Charity Regulator**

### Reference and administration details

<b>Charity name</b>	Salle Ossian Fencing Club
<b>Other names charity is known by</b>	Salle Ossian
<b>Registered charity number</b>	<b>SC045137</b>
<b>Charity's principal address</b>	Unit 4, Riverview Business Park, Friarton Road PERTH  <b>Postcode: PH2 8DF</b>

### 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	Emma Bowman	Chair		
2	Fiona Hetherington	Secretary		
3	Paul Vaughan	Treasurer		
4	Jackie Ding			
5	Rose Fitzpatrick			
6	Stephen Ferguson			
7	Susan Geddes			
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 organisation 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 and elsewhere out with Perthshire.

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

To continue to provide a dedicated facility for fencing enabling wider access to the sport, increase the number of free 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. Take the sport into community events and schools to widen the offer of the sport. 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.

2

## APPENDIX 1

### Achievements and performance

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

During 2025 membership remained generally static in terms of numbers, and a greater turnover at bronze membership level amongst the younger fencers. There has also been additional gold members gained through the performance development programme based in Edinburgh and through HEMA.

The club lease for the premises was renewed in February 2025 for a five-year period.

Following ideas to create Project Evolve across Edinburgh, difficulties were encountered finding the correct premises at a suitable cost.

Salle Ossian has continued to provide tailored support to all fencers from the ages of 5 – 75 years with adult only fencing continuing to be a popular Friday evening session. A commitment was made by the board to offer an additional day of fencing to the adults and this is in the process of being implemented.

New Community Coaches successfully completed their level 1 coach course and it is anticipated that they will continue training to reach the next level which will provide some additional support to the current coaches.

The club has supported our members in various national and international competitions and has seen some good successes in terms of competition results. A significant number of the young persons make up a large proportion of the Scottish and British Cadet teams.

2025 has been a year of change in terms of what is now offered to its members. With new girl squad, competition squad and of course the performance program in Edinburgh, there has never been a better time to fence. 2025 also saw the 10<sup>th</sup> anniversary celebration which was a huge success and well deserved.

## Financial review

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

#### Reserve Policy

Reserves are carried forward to be utilised 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 organisations.

#### Gift Aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised 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

<b>Signature(s)</b> <i>OSCR will accept digital or typed signatures</i>		
<b>Full name(s)</b>	Emma Bowman	Paul Vaughan
<b>Position (e.g. Chair)</b>	Chair	Treasurer
<b>Date</b>	17 June 2026	17 June 2026

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	2024		30	Sept	2025

#### 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	25,668				25,668	36,673
Legacies					-	
Grants	6,797				6,797	14,387
Receipts from fundraising activities	482				482	32,095
Gross trading receipts	28,785				28,785	23,267
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	8,328				8,328	7,408
					-	-
<b>A1 Sub total</b>	<b>70,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,060</b>	<b>113,829</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>70,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,060</b>	<b>113,829</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	62,766				62,766	77,777
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	874				874	834
Preparation of annual accounts					-	-
Legal costs					-	
Other					-	-
					-	-
<b>A3 Sub total</b>	<b>63,640</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63,640</b>	<b>78,611</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>63,640</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63,640</b>	<b>78,611</b>
<b>Net receipts / (payments)</b>	<b>6,420</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,420</b>	<b>35,217</b>
<b>A5 Transfers to / (from) funds</b>						
					-	-
<b>Surplus / (deficit) for year</b>	<b>6,420</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,420</b>	<b>35,217</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	55,695				55,695	20,478
	Surplus / (deficit) shown on receipts and payments account	6,420				6,420	35,217
						-	-
						-	-
	<b>Cash and bank balances at end of year</b>	<b>62,115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,115</b>	<b>55,695</b>
(Agree balances with receipts and payments account(s))		-	-	-	-	-	-



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

Categories	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>					
			<b>Total</b>	<b>-</b>	<b>-</b>

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

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

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

Signature	Print Name	Date of approval
	Emma Bowman	25/6/26
	Paul Vaughan	25/6/26

**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	£
<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) **X**

Authority under which paid

**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 (£)
Professor Philip Carson	Coaching Expenses	<b>5,199</b>	

**C6 Other information**

## 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	17,955				17,955	14,580
Judy Goerge Fund & Foundation Scotland	5,000				5,000	19,900
Scottish Fencing & Forth Valley Fencing	2,713				2,713	2,193
					-	-
<b>Total</b>	<b>25,668</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,668</b>	<b>36,673</b>

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Lottery & Grants	6,797		6,797	14,387
			-	-
			-	-
			-	-
<b>Total</b>	<b>6,797</b>	<b>-</b>	<b>6,797</b>	<b>14,387</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	28,785				28,785	23,267
Fundraising	482				482	32,095
Other	8,328				8,328	7,408
					-	-
					-	-
					-	-
					-	-
<b>Total</b>	<b>37,595</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,595</b>	<b>62,769</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	-				-	-
Coaching Expenses	11,690				11,690	13,514
Facilities Running costs	-				-	-
- Rent	32,936				32,936	31,056
- Telephone	-				-	-
- Utilities	1,838				1,838	6,395
- Repairs & Maintenance/Faculty Expenses	3,904				3,904	13,331
- Insurance	1,851				1,851	-
- Administration	709				709	526
- Travel	492				492	3,161
Equipment	9,345				9,345	9,794
					-	-
					-	-
<b>Audit &amp; Accounting</b>	<b>874</b>				<b>874</b>	<b>834</b>
<b>Total</b>	<b>63,640</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63,640</b>	<b>78,611</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	5,000	17,955		2,713	25,668	36,673
Legacies					-	-
Grants			6,797		6,797	14,387
Receipts from fundraising activities		482			482	32,095
Gross trading receipts		28,785			28,785	23,267
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities		8,328			8,328	7,408
<b>Sub total</b>	<b>5,000</b>	<b>55,550</b>	<b>6,797</b>	<b>2,713</b>	<b>70,060</b>	<b>113,829</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>5,000</b>	<b>55,550</b>	<b>6,797</b>	<b>2,713</b>	<b>70,060</b>	<b>113,829</b>
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities		62,766			62,766	77,777
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination		874			874	834
Preparation of annual accounts					-	-
Legal costs					-	-
<b>Sub total</b>	<b>-</b>	<b>63,640</b>	<b>-</b>	<b>-</b>	<b>63,640</b>	<b>78,611</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>63,640</b>	<b>-</b>	<b>-</b>	<b>63,640</b>	<b>78,611</b>
<b>Net receipts / (payments)</b>	<b>5,000</b>	<b>-8,089</b>	<b>6,797</b>	<b>2,713</b>	<b>6,420</b>	<b>35,217</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>5,000</b>	<b>-8,089</b>	<b>6,797</b>	<b>2,713</b>	<b>6,420</b>	<b>35,217</b>

#### Nature and purpose of funds

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

Salle Ossian Fencing Club

SC045137

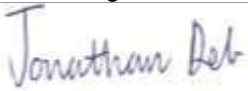
**Additional analysis (3)**

**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

		<b>Independent examiner's report on the accounts</b> v2					
<b>Report to the trustees/members of</b>	Salle Ossian Fencing Club						
<b>Registered charity number</b>	SC045137						
<b>On the accounts of the charity for the period</b>	Period start date			<b>to</b>	Period end date		
	Day	Month	Year		Day	Month	Year
	01	10	2024		30	09	2025
<b>Set out on pages</b>							(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>	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.						
<b>Basis of independent examiner's statement</b>	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.						
<b>Independent examiner's statement</b>	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: <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> 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.						
<b>Signed:</b>				<b>Date:</b>	25/06/2026		
<b>Name:</b>	Jonathan Deb on behalf of						
<b>Relevant professional qualification(s) or body (if any):</b>	TaxAssist Accountants						
<b>Address:</b>	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.