

APPENDIX 1

OSCr

Trustees' Annual Report for the period

	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	10	2023	To	30	9	2024

Office of the Scottish Charity Regulator

Reference and administration details

Charity name	Salle Ossian Fencing Club
Other names charity is known by	Salle Ossian
Registered charity number	SC045137
Charity's principal address	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		Co – Chairperson	From 16.01.24	
2		Co – Chairperson	From 16.01.24	
3		Treasurer		
4				
5				
6		Health and Safety		
7				
8				
9		Secretary	From 16.01.24	
10				
11				
12				
13				
14				
15				
16				

17				
18				
19				
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
██████████ Chairperson	31.07.23 – 16.01.24
██████████ Secretary	31.07.23 – 16.01.24
██████████	31.07.23 – 16.01.24

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 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 wide 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 however the additional policy of community events was included.

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.

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Achievements and performance

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

During 23/24 general membership remained generally static with turnover in members showing no significant net loss or gain. There was an increase in uptake of the highest-level Gold Membership. The club has continued to ensure that prices remain affordable during the current financial crisis and has not increased its prices despite the soaring energy costs. A mechanism remains in place to ensure that fencers can be supported with costs, making it financially accessible to all. The club remains the most affordable fencing 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.

A new lease for our current premises Units 3 and 4, has been signed. This is a 5 year agreement with a 3 year review point. The pricing structure is very reasonable and the lowest cost in comparison with like premises. General maintenance on our current premises continues to be carried out by volunteers.

Salle Ossian has continued to provide tailored support to all fencers from the ages of 5-75 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. It is our intention over the coming year to provide a girls only dedicated training space with girls only coached sessions. This should encourage more females to take up the sport and promote the retention of our current female members. Further plans to introduce dedicated intermediate sessions are being planned.

In terms of competition, the club supported children in various competitions including the British Youth Championships, National Championships and more localised ones such as the Scottish Open, Stirling Swords and the Highland Open. Charity donations from Gold members ensured that coach and welfare support was available at these events and at other events such as Challenge Wroclaw 2024.

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 has hosted a series of Evolve to Compete competitions, encouraging fencers from other clubs to get involved as well as encouraging newer fencers to prepare for competing. These have raised funds for the club. In July 2024 the club took part in the STEM festival, showcasing the sport and offering free taster sessions. Hundreds of adults and children took part in the come and try sessions and coaches and volunteers worked hard to promote awareness of the club and sport.

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

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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)	

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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

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Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	Oct	2023		30	Sept	2024

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 £
A1 Receipts						
Donations	36,673				36,673	28,000
Legacies					-	-
Grants	14,387				14,387	
Receipts from fundraising activities	32,095				32,095	210
Gross trading receipts	23,267				23,267	24,314
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	7,408				7,408	7,239
					-	-
A1 Sub total	113,829	-	-	-	113,829	59,763
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	113,829	-	-	-	113,829	59,763
A3 Payments						
Expenses for fundraising activities	77,777				77,777	73,346
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	834				834	834
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	78,611	-	-	-	78,611	74,180
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	78,611	-	-	-	78,611	74,180
Net receipts / (payments)	35,217	-	-	-	35,217	-14,417
A5 Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	35,217	-	-	-	35,217	(14,417)

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	20,478				20,478	34,894
	Surplus / (deficit) shown on receipts and payments account	35,217				35,217	-14,417
						-	-
						-	-
	Cash and bank balances at end of year	55,695	-	-	-	55,695	20,478
	(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					
		Total	-	-	-

	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

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	7,536	

C6 Other information

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Salle Ossian Fencing Club

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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	14,580				14,580	7,100
Fund & Foundation Scotland	19,900				19,900	20,400
Scottish Fencing & Forth Valley Fencing	2,193				2,193	500
					-	-
Total	36,673	-	-	-	36,673	28,000
	reference	-	-	-	reference	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Lottery & Grants	14,387		14,387	-
			-	-
			-	-
			-	-
Total	14,387	-	14,387	-
	-	-	-	-

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	23,267				23,267	24,314
Fundraising	32,095				32,095	210
Other	7,408				7,408	7,239
					-	-
					-	-
					-	-
					-	-
Total	62,769	-	-	-	62,769	31,763
	-	-	-	-	-	-

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	13,514				13,514	24,645
Facilities Running costs	-				-	-
- Rent	31,056				31,056	26,080
- Telephone	-				-	-
- Utilities	6,395				6,395	5,297
- Repairs & Maintenance/Faculty Expenses	13,331				13,331	13,219
- Insurance	-				-	1,301
- Administration	526				526	278
- Travel	3,161				3,161	-
Equipment	9,794				9,794	2,526
					-	-
					-	-
Audit & Accounting	834				834	834
Total	78,611	-	-	-	78,611	74,180

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Judy Goerge Fund & Foundation Scotland	Unrestricted fund 2 - enter name of fund below General	Unrestricted fund 3 - enter name of fund below Lottery & Grants	Unrestricted fund 4 - enter name of fund below Scottish Fencing & Forth Valley Fencing	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	19,900	14,580		2,193	36,673	28,000
Legacies					-	-
Grants			14,387		14,387	-
Receipts from fundraising activities		32,095			32,095	210
Gross trading receipts		23,267			23,267	24,314
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities		7,408			7,408	7,239
Sub total	19,900	77,349	14,387	2,193	113,829	59,763
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	19,900	77,349	14,387	2,193	113,829	59,763
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities		77,777			77,777	73,346
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination		834			834	834
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	-	78,611	-	-	78,611	74,180
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	78,611	-	-	78,611	74,180
Net receipts / (payments)	19,900	-1,262	14,387	2,193	35,217	-14,417
Transfers to / (from) funds					-	
Surplus / (deficit) for year	19,900	-1,262	14,387	2,193	35,217	-14,417

Nature and purpose of funds

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

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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
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					-	-
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
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					-	-
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

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	2023	to	30	09	2024
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"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:					Date:	30/06/2025	
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.