



Rosehearty Community Boat Club s.c.i.o.

Annual Report 2025-26

The St Ayles skiff continues to be used when weather and tide suit. The people who have been out on it have enjoyed the gentle exercise and the lovely views. It is of course available for any crews who wish more vigorous exercise. Alternate Sundays appears to be the most favourable time for its use, but it can be used at other times by arrangement. It now has a dragon's head secured to the stemhead to scare off opposing crews.

Sailing for youngsters was offered again last summer, to a mixed reaction. Four sessions were offered on June evenings but youngsters only turned up for one.

The club paid for pupils at Rosehearty School to have a day with instructors from Aberdeenshire Sailing Trust and they appeared to enjoy it but there was no official feedback and the promised opportunity to speak to a school assembly and publicise further sessions during the school holidays did not materialise.

The summer holiday sessions did take place and most of the places were filled but by a relatively small number of people coming to multiple sessions rather than having a larger number of participants.

The club is willing to finance sessions again this summer but we need to get some sense of the likely uptake before committing ourselves.

The motorhome aire continues to go from strength to strength. There are many repeat customers as the visitors enjoy the setting and the friendly welcome. They also provide valued custom for local businesses.

The clubhouse now sports a tremendous array of solar panels and battery storage. This will make a large reduction to our electricity bills. Barry has

done a power of work into securing a grant to make this possible and liaising with the contractor who did the installation.

The Red Kirk has also had repairs done to the roof in order to keep it watertight.


Ian Gatt has also been busy and there will be two of his special seats down by the beach for use by campers and other passers by.

Profits from the motorhome aire have been used to help the community. Donations were made to the Community Council in order to buy flowers and compost for village flower beds, to buy weedkiller and a sprayer in order to tidy up some of the village pavements and to provide an information board about local hero Hugh Mercer. That board is in the South West corner of the Square, next to the Mason's Lodge.

The club paid for and distributed Christmas hampers to all the old age pensioners in the village and paid for replacement batteries and pads for the defibrillators. We also made a contribution to the Charity Air Ambulance.

Finally! We have a lot of good boats. We would like to see them being used this summer.


CHAIRMAN


SECRETARY
27/3/26.



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	January	2025		31st	December	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 £
A1 Receipts						
Donations	35,195				35,195	26,780
Legacies					-	
Grants						11,209
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					-	
					-	
A1 Sub total	35,195	-	-	-	35,195	37,989
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	35,195	-	-	-	35,195	37,989
A3 Payments						
Expenses for fundraising activities	26,554				26,554	30,526
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities						
Grants and donations	12,359				12,359	4,793
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	38,913	-	-	-	38,913	35,319
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	38,913	-	-	-	38,913	35,319
Net receipts / (payments)	(3,718)	-	-	-	(3,718)	2,670
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(3,718)	-	-	-	(3,718)	2,670

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 £
Cash funds	Cash and bank balances at start of year	30,492				27,821	27,821
	Surplus / (deficit) shown on receipts and payments account	(3,718)				2,670	2,670
						-	
						-	
	Cash and bank balances at end of year	26,774	-	-	-	26,774	30,491
	(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	clubhouse	restricted	100,000	100,000	100,000
	boats and equipment	unrestricted	9,000	14,000	15,000
	quadbike and trailer	unrestricted	1,200	600	700
	heavy duty power tools	unrestricted	1,800	1,000	1,000
	hand tools and materials	unrestricted	500	400	450
		Total	112,500	116,000	117,150

	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

<i>R Watt</i>	ROBERT WATT.	17/3/26
<i>Graham Souter</i>	GRAHAM SOUTER.	17/3/26

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

v2

Report to the trustees/members of **Rosehearty Community Boat Club**

Registered charity number **SCO 45366**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	01	2025	to	31	12	2025

Set out on pages

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees 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 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.

Independent examiner's statement

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:
 - 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

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.

Signed:

Name:

James Rennie

Date:

17 March 2026

Relevant professional qualification(s) or body (if any):

ICAS

Address:

Manse Farm
Peathill
Rosehearty
AB43 7HD



Rosehearty Community Boat Club s.c.i.o.

Office Bearers 2026-27

Chairman:	Peter Crawford
Secretary:	Graham Souter
Treasurer:	Bob Watt

Trustees

Office bearers plus:

John Burnett
Ian Duthie
Lewis Duthie
Ian Gatt
Barry Levett
Linda Watt