

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	April	2024	To	31	March	2025

Reference and administration details

Charity name	LERWICK MARINA USERS ASSOCIATION SCIO
Other names charity is known by	
Registered charity number	SC045502
Charity's principal address	4 Burgh Road
	Lerwick
	Shetland
	Postcode ZE1 0LB

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	Chairman		
2	Vice Chair		
3	Treasurer		
4	Secretary		
5			
6			
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

Scottish Charitable Incorporated Organisation (SCIO) since 18 March 2015

### Trustee recruitment and appointment

Trustees are elected from the membership of Lerwick Marina Users Association SCIO at each AGM.

## Objectives and activities

### Charitable purposes

The advancement of public participation in sport, the provision of Recreational facilities or the organisation of recreational activities  
With the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended

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

The organisation develops the Lerwick Marina as a community asset for public recreational boating and encourages the sport of boating. It provides secure floating pontoon moorings, a vessel launching and retrieval facilities, onshore vessel storage and low-cost workshop maintenance space for members and non-members use. It provides free public slipway services.

## APPENDIX 1

### Achievements and performance

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

The Association has been busy with the up keep and tidy ness of the marina facilities.

2 skips were ordered at different times during the year and members have helped clear up the shed and boat yard of any rubbish and unused items which freed up space both in the shed and yard.

Maintenance of pontoons and walkways continued over the year.

Work has started on replacing and repairing the slipway to enable easier access and more safety for all persons using the area.

### Financial review

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

The trustees have examined the charity's requirements for reserves in light of main risks to the organisation. They have established a policy whereby the unrestricted funds held by the charity should be £20,000. However, the trustees recognise this sum may only be achieved by building on reserves through operating surpluses.

#### 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)

*OSCR will accept  
digital or typed  
signatures*

Full name(s)

Position (e.g. Chair)

Chairman

Treasurer

Date

25/09/25

25/09/25

# APPENDIX 3



		Independent examiner's report on the accounts v2						
Report to the trustees/members of		LERWICK MARINA USERS ASSOCIATION						
Registered charity number		SC045502						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	April	2024	to	31	March	2025
Set out on pages		7-10						
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 (as amended). 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 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 view given by the accounts.						
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> </li> <li>have not been met, or</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:	30/9/25	
Name:								
Relevant professional qualification(s) or body (if any):		Independent Examiner						
Address:		Voluntary Action Shetland						
		Market House						
		14 Market Street						
		Lerwick ZE1 0JP						

## 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**



## LERWICK MARINA USERS ASSOCIATION SCIO

SC045502



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024		31	March	2025

## 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 £
<b>A1 Receipts</b>						
Donations					-	-
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	54
Gross trading receipts	41,857				41,857	36,521
Income from investments other than land and buildings					-	8,745
Rents from land & buildings					-	78,805
Gross receipts from other charitable activities	71,494				71,494	-
					-	-
<b>A1 Sub total</b>	<b>113,351</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,351</b>	<b>124,125</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>113,351</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,351</b>	<b>124,125</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments	7,076				7,076	4,084
Investment management costs					-	-
Payments relating directly to charitable activities	59,959				59,959	76,912
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	180				180	-
Preparation of annual accounts					-	140
Legal costs					-	-
Other					-	-
Loan Repayment	11,918				11,918	2,296
<b>A3 Sub total</b>	<b>79,133</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79,133</b>	<b>83,432</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>79,133</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79,133</b>	<b>83,432</b>
<b>Net receipts / (payments)</b>	<b>34,218</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,218</b>	<b>40,693</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>34,218</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,218</b>	<b>40,693</b>

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	130,179				130,179	89,486
	Surplus / (deficit) shown on receipts and payments account	34,218				34,218	40,693
						-	
						-	
	Cash and bank balances at end of year	164,397	-	-	-	164,397	130,179

(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 £	Cost (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 £
<b>B4 Liabilities</b>				
		<b>Total</b>		

	Details	Fund to which liability relates	Amount (estimate) to nearest £	Last year to nearest £
<b>B5 Contingent liabilities</b>	Refundable Berth Deposits	Unrestricted	221,838	227,940
		<b>Total</b>	<b>221,838</b>	<b>227,940</b>

Date of approval

25 September 2022



## Section C Notes to the Accounts

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

All funds are unrestricted.

**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)

Authority under which paid

**C3b Trustee remuneration - details**

	£
	5,082
	1,531

**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 (£)

**C6 Other information**

## LERWICK MARINA USERS ASSOCIATION SCIO

SC045502

## 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 £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

## 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 £
Subscriptions	9,240				9,240	9,093
Maintenance Levies	31,898				31,898	32,972
Insurance Levies	5,465				5,465	5,637
Storage Income	8,799				8,799	7,617
Electricity	5,088				5,088	3,393
MeterMaid	250				250	167
Coin Meters	404				404	758
VAT Recovered	5,463				5,463	14,600
Crane Hire	3,398				3,398	-
Late Payments	1,490				1,490	1,130
Total	71,495	-	-	-	71,495	75,367

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## 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 £
Rent / Rates / Water Charges	2,346				2,346	1,676
Tractor Hoist Costs	15,136				15,136	-
Loan Repayment	11,918				11,918	2,296
Insurance and Overcharge	4,892				4,892	5,984
Electricity	6,354				6,354	5,785
MeterMaid	125				125	83
Maintenance	3,767				3,767	39,400
Postage / Stationary	332				332	692
Pontoon Costs	2,669				2,669	5,919
Credit Card Machine	482				482	600
Honorarium	6,613				6,613	6,064
Broadband	472				472	492
MISC	1,222				1,222	106
Slip/Pier Repair	12,150				12,150	10,110
Total	68,478	-	-	-	68,478	79,207

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