

Cascade Institute
Charity No: SC047065



Income and Expenditure Account
for the Year Ending 30 September 2024

Middleton & Rose LLP
Coupar Angus Business Centre
8 Union Street
Coupar Angus
PH13 9AE

Cascade Institute
Charity No: SC047065

Income and Expenditure Account for the Year Ending
30 September 2024

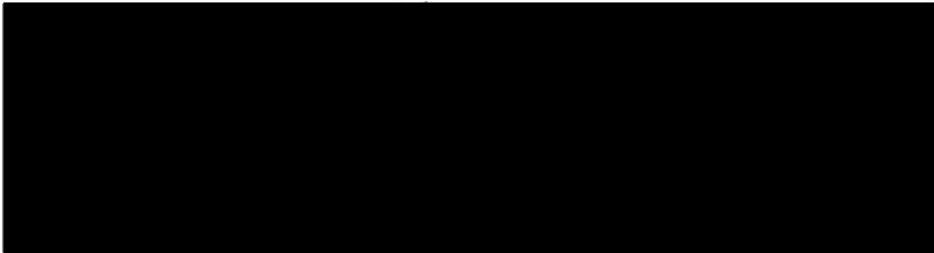
	2024		2023
	£		£
Income			
Donations			
Perth & Kinross Council	400.00		1716.00
Hodge Solicitors	130.00		180.00
Zero Waste Scotland	0.00		200.00
M Gallagher	180.00		0.00
Anonymous	2501.18		1915.07
	<u>3211.18</u>		<u>4011.07</u>
 Outlays			
Donation to Scottish Air Ambulance	0.00		200.00
Insurance	668.59		797.08
Telephone & Broadband	230.54		332.63
Heat & Light	1194.90		1749.86
Equipment	0.00		251.17
Computer Software	637.15		675.99
Administration	80.00	2811.18	0.00
		<u>4006.73</u>	
 Net Surplus	400.00		4.34

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Reconciliation of funds held at 30 September 2024

	2024	2023
Bank Account		
Balance brought forward	4.34	0
Lodged in Year	<u>400.00</u>	<u>4011.07</u>
	404.34	4011.07
Drawn	<u>0.00</u>	<u>4006.73</u>
Closing Balance	<u>404.34</u>	<u>4.34</u>
 Cash Account		
Balance brought forward	653.66	653.66
Lodged in Year	<u>2811.18</u>	<u>0.00</u>
	3464.84	653.66
Drawn	<u>2811.18</u>	<u>0.00</u>
Closing Balance	<u><u>653.66</u></u>	<u><u>653.66</u></u>

SIGNED BY:



PATCH 1 (FILE A)



QUEENSFERRY HARBOUR TRUST

REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

SCOTTISH CHARITY NUMBER SC033687

QUEENSFERRY HARBOUR TRUST REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Charity Number SC033687

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QUEENSFERRY HARBOUR TRUST TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees are pleased to present their Report together with the unaudited financial statements of the Charity for the year ended 31 December 2024. The Financial Statements have been prepared in accordance with the accounting policies set out on page 6 and comply with the Charity's Constitution, the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2005.

Reference and Administrative Information

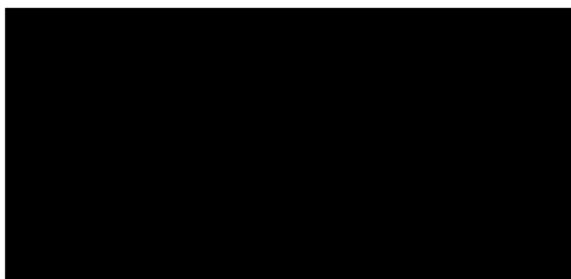
Scottish Charity Number: SC033687

Bankers: Virgin Money, 83 George Street, Edinburgh EH2 3ES

Independent Examiner: Mrs. S. Hart, 3 Wester Dalmeny Cottages, Dalmeny, South Queensferry, EH30 9TF

Trustees

The Charity is administered by the Trustees. The following persons have served as Trustees during the year and since the year end;



Objectives

The objectives of the Charity are to promote the benefit of Queensferry and the public at large by the preservation, maintenance and improvement of Queensferry Harbour.

Structure, Governance and Management

The Charity is an unincorporated Trust, established by a Deed of Trust executed on 14 October 2002

The Charity is supervised by the Trustees. Due to the lack of funding from City of Edinburgh Council the Trust has not been able to proceed with its stated objectives. The Trustees are however confident that funds will become available in the future and that the project to restore the Harbour can be completed in the future.

Risk Assessment

The Trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate the Charity's exposure to the major risks.

Review of Activities and Achievements

There was no activity during the year.

Reserves

Total assets less liabilities of £1,649 were carried forward to meet the aims and plans of the Charity as described in this Report and in the notes. In the opinion of the Trustees, this level of reserves is sufficient given the future cash flows expected to arise.

Investment Policy

The Trust Deed empowers the Trustees to invest any surplus funds in such investments as may be considered appropriate.

In view of the continuing very low level of interest rates all the charity's funds were held on current account with the bank and the Trustees are satisfied that the amount of interest foregone as a result of this policy was immaterial.

Related Parties

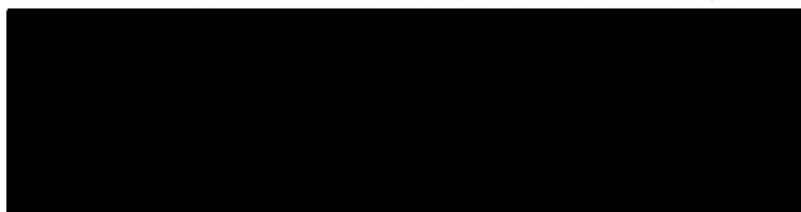
There were no transactions with related parties.

Statement of Trustees' Responsibilities

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements, which they are responsible for preparing, comply with the Charities Accounts (Scotland) Regulations 2006 and the terms of the Charity's Founding Deed. The applicable law also sets out the Trustees' responsibilities for the preparation and content of the Trustees' Annual Report.

The Trustees are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

A large black rectangular box redacting the signature of the trustee.

15 January 2026

I report on the accounts of the Charity for the year ended 31 December 2024 which are set out on pages 3 to 5.

Respective Responsibilities of the 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine and report on the accounts under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

This Report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trust and the Trustees for my work or for this report.

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 seeking 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

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 8 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.

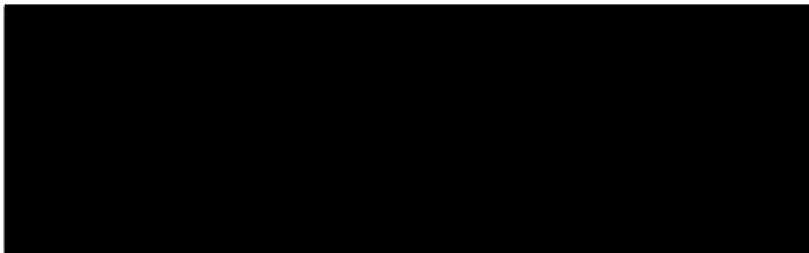
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

There was no activity during the year or the previous year.

QUEENSFERRY HARBOUR TRUST
BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
CURRENT ASSETS					
Virgin Money - Current Account		1,649	-	1,649	1,649
Net Current Assets		1,649	-	1,649	1,649
Total assets less current liabilities		1,649	-	1,649	1,649
Represented by:					
Unrestricted funds		1,649	-	1,649	1,649
Total Charity funds		1,649	-	1,649	1,649

Approved by the Trustees on 15 January 2026



QUEENSFERRY HARBOUR TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Charities Accounts (Scotland) Regulations 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice (SO RP) 2005.

b) Taxation

Charitable status for tax purposes was obtained from the Inland Revenue and no provision has been made for payment of taxation in the financial statements. Provision has not been made for recovery of Income Tax as none has been suffered.

c) Cash flow statement

The Charity is entitled to the exemptions available in the Charities Accounts (Scotland) Regulations 2006 and is therefore not required to prepare a Cash Flow Statement.

d) Incoming resources

Incoming resources are recognised when there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

e) Resources expended

Expenditure is recognised when a liability is incurred and includes Value Added Tax which is irrecoverable.

2. Trustees' Remuneration and Expenses

The Trustees received no remuneration or reimbursement of expenses during the year (2023 none).

3. Commitments and Contingent Liabilities

There were no commitments at the year-end (2023 none).

The Trustees are not aware of any contingent liabilities.