

Stornoway Angling Association SCIO



Scottish Charity No – SC050073

Annual Report & Financial Statement
1st Dec 2024 to 30th Nov 2025

STORNOWAY ANGLING ASSOCIATION SCIO

TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

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STORNOWAY ANGLING ASSOCIATION SCIO

TRUSTEES' REPORT **FOR THE YEAR ENDED 30 NOVEMBER 2025**

REFERENCE AND ADMINISTRATION DETAILS

Scottish Charity Number: SC050073

Current Trustees

| | | |
|------------------|------------|----------------------|
| Iain Trayner | Chair | |
| Calum Stewart | Vice Chair | |
| Cameron Cranston | Treasurer | |
| Robbie Bell | | |
| Ken Galloway | | |
| Angus Macdonald | | |
| Donnie Whiteford | | |
| Brian Davis | | |
| David Owen | | - appointed 12.03.25 |
| Colin Macleod | | - appointed 25.06.25 |

Other trustees during the year

None

Contact Address

Thistle Croft, 8A Aird, Point, Isle of Lewis, HS2 0EU.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Association is a Scottish Charitable Incorporated Organisation (SCIO) which became a registered charity on 7 April 2020. The Association was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association of the same name were transferred to the SCIO on 7 April 2020. It has a dual tier structure with full members with voting rights being those of 18 years of age and over and resident on the isles of Lewis and Harris. Members apply for membership annually. The purposes and administration of the charity are set out in its Constitution.

Recruitment and Appointment of Trustees

The Board/Management Committee comprises the Trustees. All full members above 18 years old are welcome to serve on the committee subject to nomination. Board meetings are held as often as required but average one a month.

Trustees are elected at a general meeting. There must be a minimum of 3 and a maximum of 10 Trustees. The Constitution also allows for 2 co-opted external Trustees.

OBJECTIVES AND ACTIVITIES

Charitable Purposes

The purposes of the Association are the provision of recreational facilities, specifically angling by rod and line, 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 main activities

The Association's main activity during the year was the provision of salmon, sea trout and wild brown trout angling at various fishing locations on the islands of Lewis and Harris.

Trustee Remuneration and Expenses

The Trustees did not receive any remuneration or expenses during the year.

STORNOWAY ANGLING ASSOCIATION SCIO

TRUSTEES' REPORT **FOR THE YEAR ENDED 30 NOVEMBER 2025**

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements

The principal aims of the Association are to facilitate memberships and encourage participation in freshwater angling through maintaining various fishing locations with agreement of landowners in Lewis and Harris.

During the year, the Association successfully completed two projects involving the installation of a modern fish counter on the River Creed and the repair of a crucial dam also on the River Creed, with the financial assistance of a grant of £143,204 from Marine Scotland and a grant of £25,000 from Salmon Scotland.

The online membership system introduced in 2021 continues to be considered successful with easy renewal for existing members and joining for new members regularly commented on.

The Trustees continued to focus on improving the overall assets of the Club and managed to place a refurbished boat and outboard on a new venue for members use.

A full calendar of member events was completed. A fuller fishing and activity report is provided to those attending the AGM.

A grant of £8,000 was received from The Stornoway Trust for general costs and a grant of £516 was received from ClubSport Lewis & Harris for equipment.

Three charitable donations were made as a result of fishing fees collected from members for specific events. A total of £220 was paid to a local branch of Penumbra, a mental health charity, £250 was paid to a local senior citizen club and £210 was paid to the local RNLI.

FINANCIAL REVIEW

The Trustees are pleased to present their report and financial statements for the 12-month period from 1st December 2024 to the 30th November 2025. The accounts show an increase in cash reserves of £3,768 from a normal operational year and various capital expenses. The increased reserves are largely due to controlled expenses against normal income. There was some exceptional expenditure largely covered by grant assistance totalling £168,204. This sum was attributed to two grants, firstly from Marine Scotland of £143,204 for the installation of a modern fish counter on the River Creed and secondly, £25,000 from Salmon Scotland for the repair of a crucial dam also on the River Creed. The Association had an additional contribution of £5,000 on the second project. The Trustees are therefore satisfied the end of year position is acceptable.

As a result of the surplus of £3,768 for the year (2024 - deficit of £2,625), unrestricted funds of £62,166 (2024 - £58,398) and restricted funds of £Nil (2024 - £Nil) were held at year-end which the Trustees consider adequate to enable the Association to continue for the forthcoming year.

Reserves Policy

The Association's Trustees have a simple policy to ensure funds retained are adequate for reasonable future investment and moderate unforeseen contingency. As such there is no specific target figure for reserves.

STORNOWAY ANGLING ASSOCIATION SCIO

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2025

FUTURE PLANS

The Trustees, in addition to managing ongoing activities, hope to progress a number of projects in hand.

Current large scale power supply industrialisation projects in the local area continue to give environmental concerns which could have a direct impact for member activities, and the Trustees are focused on suitable representation of interest to the Association, its activities and members where appropriate.

Approved by the Trustees and signed on their behalf by:



.....
Cameron Cranston - Trustee

Date: 26/3/26.....

STORNOWAY ANGLING ASSOCIATION SCIO**RECEIPTS AND PAYMENTS ACCOUNT**
FOR THE YEAR ENDED 30 NOVEMBER 2025

| | Unrestricted funds | Restricted funds | Year to 30.11.25 | Year to 30.11.24 |
|-----------------------------------|-----------------------|---------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Receipts: | | | | |
| Grants: | | | | |
| Comhairle nan Eilean Siar | - | - | - | 432 |
| The Stornoway Trust | 8,000 | - | 8,000 | 8,000 |
| ClubSport Lewis & Harris | - | 516 | 516 | 816 |
| Marine Fund Scotland | - | 143,204 | 143,204 | - |
| Salmon Scotland Wild Fisheries | - | 25,000 | 25,000 | - |
| Membership fees | 6,020 | - | 6,020 | 6,265 |
| Creed income | 5,885 | - | 5,885 | 5,620 |
| Other fishing income | 1,099 | - | 1,099 | 1,508 |
| Sale of equipment | 250 | - | 250 | - |
| Other income | 32 | - | 32 | - |
| | <u>21,286</u> | <u>168,720</u> | <u>190,006</u> | <u>22,641</u> |
| Payments: | | | | |
| Installation of fish counter | - | 143,204 | 143,204 | - |
| Dam repairs | 5,000 | 25,000 | 30,000 | - |
| Repairs and maintenance | 1,567 | - | 1,567 | 5,043 |
| Purchase of equipment | 954 | 516 | 1,470 | 13,211 |
| Rent | 240 | - | 240 | 184 |
| Berthing dues | 296 | - | 296 | - |
| Light and heat | - | - | - | 62 |
| Insurance | 1,223 | - | 1,223 | 1,134 |
| Boat expenses | 1,364 | - | 1,364 | 443 |
| Events | 783 | - | 783 | 972 |
| Administration costs | 3,758 | - | 3,758 | 2,538 |
| Website costs | 36 | - | 36 | - |
| Memberships and subscriptions | 503 | - | 503 | 471 |
| Card processing fees | 394 | - | 394 | 404 |
| Donations | 680 | - | 680 | - |
| Legal and professional fees | - | - | - | 120 |
| Accountancy fees | 720 | - | 720 | 684 |
| | <u>17,518</u> | <u>168,720</u> | <u>186,238</u> | <u>25,266</u> |
| Surplus/(Deficit) for year | <u>3,768</u> | <u>-</u> | <u>3,768</u> | <u>(2,625)</u> |

STORNOWAY ANGLING ASSOCIATION SCIO

STATEMENT OF BALANCES
FOR THE YEAR ENDED 30 NOVEMBER 2025

| | Unrestricted funds | Restricted funds | At 30.11.25 | At 30.11.24 |
|------------------------------|-----------------------|---------------------|----------------|----------------|
| | £ | £ | £ | £ |
| Bank and cash in hand | | | | |
| Bank and cash in hand | <u>62,166</u> | <u>-</u> | <u>62,166</u> | <u>58,398</u> |
| Funds | | | | |
| Opening funds | 58,398 | - | 58,398 | 61,023 |
| Surplus/(Deficit) for year | <u>3,768</u> | <u>-</u> | <u>3,768</u> | <u>(2,625)</u> |
| | <u>62,166</u> | <u>-</u> | <u>62,166</u> | <u>58,398</u> |

Approved by the Trustees and signed on their behalf by:



.....
Cameron Cranston - Trustee

Date: 26/3/26

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
STORNOWAY ANGLING ASSOCIATION SCIO

I report on the accounts of the charity for the year ended 30 November 2025 which are set out on pages 4 to 5.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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.

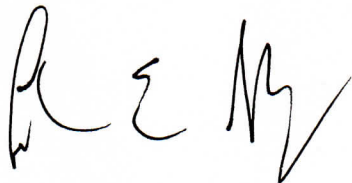
Independent examiner's statement

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
 - 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.



Name: John E Moffat BA FCA

Address: CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
HS1 2DS

Date:

27/3/2026