

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of		Cunningburgh Community Recreational Facility SCIO						
Registered charity number		SC052770						
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								(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 (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		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: <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 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**:						Date:	12 June 2025	
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								

*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.

**OSCR will accept digital or typed signatures.

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**



Cunningsburgh Community Recreational Facility SCIO

SC052770

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	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					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	33,766				33,766	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	33,766	-	-	-	33,766	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	33,766	-	-	-	33,766	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	26,426				26,426	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	26,426	-	-	-	26,426	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	26,426	-	-	-	26,426	-
Net receipts / (payments)	7,340	-	-	-	7,340	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	7,340	-	-	-	7,340	-

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	98,865				98,865	
	Surplus / (deficit) shown on receipts and payments account	7,340				7,340	
						-	
						-	
	Cash and bank balances at end of year	106,205	-	-	-	106,205	-
	(Agree balances with receipts and payments account(s))	- 0	-	-	-	- 0	-

	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

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

[illegible]

£

[illegible]

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)

a	
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£

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

--	--

£

**Balance
outstanding at
period end (£)**

Nature of Relationship	Nature of transaction	period end (£)	

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Cunningsburgh Community Recreational Facility SCIO

SC052770

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

SC052770

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
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	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						

Cunningsburgh Community Recreational Facility SCIO

SC052770

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

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Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	4	2024	To	31	3	2025

Office of the Scottish Charity Regulator

Reference and administration details

Charity name	Cunningsburgh Community Recreational Facility SCIO
Other names charity is known by	Aithsvoe Marina Assocaition
Registered charity number	SC052770
Charity's principal address	Springbank
	Hoswick
	Sandwick
	Shetland
	Postcode ZE2 9HL

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		Chair		
2		Vice Chair		
3		Secreatary/Treasurer		
4		Park Manager		
5		Berth Manager		
6		Board Member	04/07/24 – 31/03/2025	
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
None	

Structure, governance and management

Type of governing document

Cunningsburgh Community Recreational Facility SCIO Constitution.

Trustee recruitment and appointment

appointed 04/07/24.

Objectives and activities

Charitable purposes

The provision of a recreational facility which will facilitate public participation in boating, yachting, caravanning and all other recreational activities.

Summary of the main activities in relation to these objects

These facilities enables public participation in recreational and community activities including boating, yachting, caravanning, camping and maintaining a community building (including meeting space, kitchen and public toilets) with disabled access for use by the local community and visitors to the area.

APPENDIX 1

Achievements and performance

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

The Aithsvoe Marina Association is operating under name only and will be dissolved when the Deeds of Sevitude and Transfer of Assets have been registered in Edinburgh and the Crown Estate lease is transferred in favour of the Cunningburgh Community Recreational Facility.

Ongoing maintenance is necessary to keep a safe environment for members, campers and the general public. New soffits have been installed in the amenity block. Speed bumps were removed from the access road due to complaints from the users.

Broadband via satellite link was installed 25/09/24, part of the Scottish Government Broadband R100 roll-out. WI-FI seems to be appreciated by the members and campers alike.

Much thought has gone into reconfiguring the berthing plan in the marina. Some members will move into more suitable berths and three people will move off the waiting list and will become members after the reconfiguration process. Electrical towers have been purchased and will be installed along with new hose reels after the reconfiguration, which will be carried out during the summer of 2025.

A new notice board and a key box has been installed to make life easier for visiting vessels.

Our busiest year with caravans and camper vans.

Fishing competitions were held in August / September.

Financial review

Brief statement of the charity's policy on reserves

£85000 was transferred from the current account into a 30 day notice account to earn interest.

Reserves are healthy – but ongoing maintenance of the Marina and Touring Park will reduce this during the coming years.

Details of any deficit

In surplus.

Donated facilities and services (if any)

None.

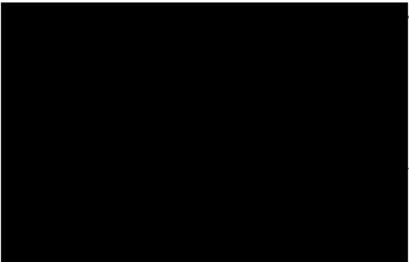
APPENDIX 1

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)		
Full name(s)		
Position (e.g. Chair)	Secretary / Treasurer	
Date	15/06/25	

*OSCR will accept
digital or typed
signatures*

