

Charity number: SC047428

Oban and Lorn Angling Club
Trustees' report and financial statements
for the year ended 31 October 2019

Oban and Lorn Angling Club

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Oban and Lorn Angling Club

Legal and administrative information

Charity number

SC047428

Business address

16 Meadow Road
Dunbeg
By Oban
Argyll
PA37 1QB

Honary President

Sarah Troughton

Trustees/Management committee

Geoff Blunsum	Vice Treasurer
Iain Moody	Treasurer
Jonathan Anglesea	Secretary/Acting President
James Grout	
Allan Coutts	Acting Secretary
Don McKinney	
Laurance Larmour	
Dr Richard Wilson	

Accountant/Independent Examiner

R A Clement Associates
Chartered Accountants
5 Argyll Square
Oban
Argyll
PA34 4AZ

Oban and Lorn Angling Club

Report of the Trustees for the year ended 31 October 2019

Structure, governance and management

The Angling Club was run as an unincorporated non charitable association until 1 November 2017. The Club was recognised as a charity by the Office of the Scottish Charity Regulator and will submit its first set of charitable accounts for the year ended 31 October 2018. The comparatives are for the non charitable entity and are shown in these accounts for information only.

The club is run in accordance with its constitution and is managed by a committee elected by the members, who are the charity trustees. The offices of President, Treasurer and Secretary are nominated from among the trustees.

Objects & Purposes of the Charity

The objectives of the charity are the advancement of public participation in sport, and the provision of recreational facilities with the object of improving the conditions of life for those in the Oban and Lorn Area. The charity also seeks to advance the environmental protection and improvement of the lochs and rivers over which the Club has some control.

What we have done and achieved in the year

The Club had a challenging year in 2019. Eight boats were deployed on eight lochs for the use of full members and weekly ticket holders. 70 subscribing members participated in Club activities of whom 16 joined as new members this year. The Club was severely affected by the escape of more than 30,000 large (1kg+) rainbow trout from the Dawnfresh sea farm in Loch Etive on June 18th. Within days of this happening, these fish were to be found throughout the nearby River Awe. The fishery proprietors on the river then took a joint decision to allow any method of fishing to be used by anyone who was willing to catch the farm escapees at no charge. Anglers were catching fish by the score throughout the river. This free fishing caused our permit sales to cease almost overnight. Many of the Club members also took advantage of the opportunity to fish the River Awe instead of our lochs. As a result, the use of the boats was lower than in previous years for the months of June, July, and August.

Membership was also slightly reduced, again perhaps due to the availability of the free fishing on the River Awe.

We increased the number of Newsletters sent by email and using Facebook to 11. These were welcomed, based on feedback received; the Club's Facebook page now has over 300 followers.

Permit sellers throughout the Oban and Lorn district continued to sell tickets for one day, three day and weekly fishing sessions, but demand was noticeably lower following the escape of the farmed rainbow trout in Loch Etive. Despite this, Over 60 days' fishing was provided in this way to visitors and local anglers who prefer to buy tickets rather than pay the annual subscription and become full members.

Oban and Lorn Angling Club

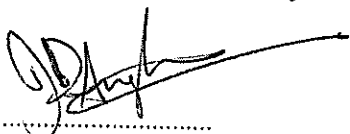
Report of the Trustees for the year ended 31 October 2019

Principal risks and uncertainties

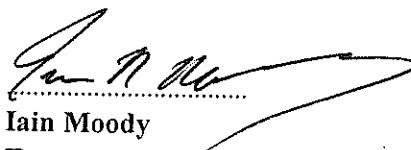
The trustees have examined the charity's exposure to strategic, financial, business and operational risks. The trustees are satisfied that adequate systems and procedures are in place, including the annual review of the risks identified.

Duncan Grout ACCA of R A Clement Associates was deemed to be appointed as independent examiner and the Trustees recommend that Duncan Grout ACCA remains in office until further notice.

This report was approved by the Trustees on 19th January 2020 and signed on their behalf by



.....
Jonathan Anglesea
Trustee



.....
Iain Moody
Trustee

Oban and Lorn Angling Club

Independent examiner's report to the Trustees on the unaudited financial statements of Oban and Lorn Angling Club.

I report on the accounts for the year ended 31 October 2019 set out on pages to 8.

This report is made to the charity's Trustees in accordance with the terms of my engagement. My work has been undertaken to enable me to prepare the financial statements on behalf of the charity's Trustees and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees, as a body, for my work or this report.

Respective responsibilities of trustees and independent 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 (the Act) 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 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.

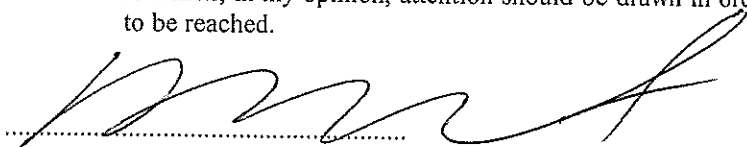
Basis of Independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 proper 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 agree with the accounting records, comply with Regulation 9 of the 2006 Regulationshave 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.


.....
Duncan Grout ACCA
Chartered Accountant
Independent examiner

10/1/20

Of R A Clement Associates
5 Argyll Square
Oban
Argyll
PA34 4AZ

**Oban and Lorn Angling Club
Receipts & Payments Account
For the year ended 31 October 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total £	2018 Total £
Income from					
Donations, Grants & Legacies	2	-	-	-	1,926
Fundraising activities	3	184	-	184	-
Charitable activities	4	5,665	-	5,665	5,998
Other incoming resources	5	205	-	205	130
Total income		<u>6,054</u>	<u>-</u>	<u>6,054</u>	<u>8,054</u>
Expenditure on					
Operating leases		1,420	-	1,420	2,076
Property costs		2,617	1,498	4,115	2,043
Other office expenses		55	-	55	6
Other costs		208	-	208	177
Total expenditure		<u>4,300</u>	<u>1,498</u>	<u>5,798</u>	<u>4,302</u>
Net incoming resources		1,754	1,498	256	3,752
Total funds brought forward		4,517	1,926	6,443	2,691
Total funds carried forward		<u>6,271</u>	<u>428</u>	<u>6,699</u>	<u>6,443</u>

The notes on pages 7 to 8 form an integral part of these financial statements.

Oban and Lorn Angling Club

Statement of assets and liabilities as at 31 October 2019

Bank Accounts	Notes	2019		2018	
		£	£	£	£
Opening bank balances			6,443		2,691
Receipts			6,054		8,054
Payments			(5,798)		(4,302)
Closing bank balances			<u>6,699</u>		<u>6,443</u>

Funds

At 31 October 2019, a fund of £402 was carried forward to be spent on hut repairs, and £26 was carried forward being the balance from the purchase of new oars.

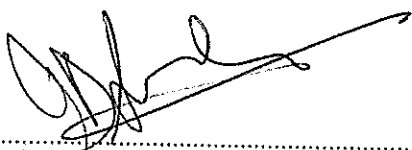
Other Assets Held

Fixed Assets - Club Boats & equipment	5,000	5,000
Club Hut (at insurance replacement value)	40,000	40,000

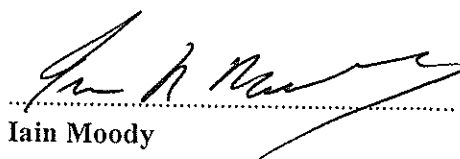
Liabilities at the year end

Ordinary creditors	nil	nil
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The accounts were approved by the Trustees on 19TH JANUARY 2020 and signed on their behalf by



Jonathan Anglesea
Trustee



Iain Moody
Trustee

Oban and Lorn Angling Club

Notes to financial statements for the year ended 31 October 2019

1. Legal Status of the charity

The charity is a registered Scottish Charity and is an unincorporated association governed in accordance with its constitution.

2. Donations, Grants & Legacies

	2019 Total £	2018 Total £
Grants received	-	1,926
	<u>-</u>	<u>1,926</u>

3. Fundraising activities

	Unrestricted funds £	2019 Total £	2018 Total £
Fundraising events	184	184	-
	<u>184</u>	<u>184</u>	<u>-</u>

4. Charitable activities

	Unrestricted funds £	2019 Total £	2018 Total £
Membership subscriptions; season permits	4,750	4,750	5,215
Fishing Permits	915	915	783
	<u>5,665</u>	<u>5,665</u>	<u>5,998</u>

5. Other incoming resources

	Unrestricted funds £	2019 Total £	2018 Total £
Other income	205	205	130
	<u>205</u>	<u>205</u>	<u>130</u>

Oban and Lorn Angling Club

Notes to financial statements for the year ended 31 October 2019

6. Restricted funds

	At 1 November 2018 £	Outgoing resources £	At 31 October 2019 £
Hut repairs	1,500	(1,098)	402
Green Energy- purchase of oars	426	(400)	26
	<u>1,926</u>	<u>(1,498)</u>	<u>428</u>

Oban and Lorn Angling Club

Detailed statement of financial activities

For the year ended 31 October 2019

	2019		2018	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Donations, Grants & Legacies</i>				
Grants received		-		1,926
		<u>-</u>		<u>1,926</u>
<i>Fundraising activities</i>				
Fundraising events		184		-
		<u>184</u>		<u>-</u>
Total incoming resources from generating funds		<u>184</u>		<u>1,926</u>
Charitable activities				
Membership subscriptions; season permits		4,750		5,215
Fishing Permits		915		783
		<u>5,665</u>		<u>5,998</u>
Other incoming resources				
Other income		205		130
		<u>205</u>		<u>130</u>
Total incoming resources		<u>6,054</u>		<u>8,054</u>
Resources expended				
Costs of generating funds:				
Fundraising activities				
cost of goods sold and other costs				