

Charity number: SC047428

Oban and Lorn Angling Club
Trustees' report and financial statements
for the year ended 31 October 2021

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	Jonathan Anglesea President Iain Moody Treasurer Nick Bradbury Vice Treasurer Allan Coutts Secretary Andrew MacDougall Appointed 10 January 2022 Boat Booking Recorder Dr Richard Wilson Don McKinney Resigned 15 March 2021 Charlie Limond Appointed 10 November 2021 Peter MacKay Appointed 10 November 2021 Geoff Blunsum Resigned 11 October 2021
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 2021

Structure, governance and management

The Club had a better year than in 2020 with more members subscribing than for many years. At the end of the season on 31st October, 85 members in total had joined. This was slightly offset by a decline in day, three day and weekly permit sales income. It is probable that some of the subscribing members had previously been purchasing day tickets instead of joining as full members and this would explain the change in relative amounts received from subscribing members and ticket sales. Mario di Ciacca of "The Anglers' Corner" in Oban continued to sell permits for the Club's lochs and also allowed members to pay subscriptions and collect membership cards from the shop. This was a very valuable service and helped to smooth the administration of subscriptions.

The Covid-19 restrictions prevailing at the beginning of 2021 limited our ability to hold committee meetings and work parties but with the goodwill of the committee and the wider membership, the Club continued to prepare and launch the boats to provide fishing in seven of the Club lochs. The work parties were well attended and the boats were heavily used through the year. Boat bookings increased to reach a total of 165 days in use over the season - an all-time high, notwithstanding the fact that we were unable to put boats on the Sior Loch and Dhub Loch Mor and had to withdraw the boat from Loch an Leoid due to damage. A new mooring was installed in Loch Nant to allow the boat to be used at the lower water level that now prevails. Unfortunately the water level dropped even lower after the boat was put on the new mooring and it was inaccessible for the bulk of the fishing season. A second-hand fishing boat was purchased for use on Dhub Loch Mor but in order to make it safe for use some work will be needed before it can be launched.

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

What we achieved in the year:

The Club increased our membership year on year and ended with 85 subscribing members, the most for a number of years. We held work parties in March to launch boats and were able to offer boats ready for use on several lochs on opening day, March 15th. Work parties were well attended on each occasion and we were able to move the boats safely with enough helpers to lift and turn the boats with no damage to the craft or personnel. At the end of the season all the boats were laid up ashore by members who did the work across two weeks of concerted effort.

We opened our newest loch, Dubh Loch Mor at Barcaldine, for fishing and members enjoyed some busy days with float-tubes proving to be a popular means to fish this water.

Members and temporary members booked the boats more than 160 times during the season, which was the most days of boat usage recorded since 2014.

All these are signs that the Club is beginning to fulfil its potential and provide ready access to fishing for trout across North Argyll.

Oban and Lorn Angling Club

**Report of the Trustees
for the year ended 31 October 2021**

Principal risks and uncertainties

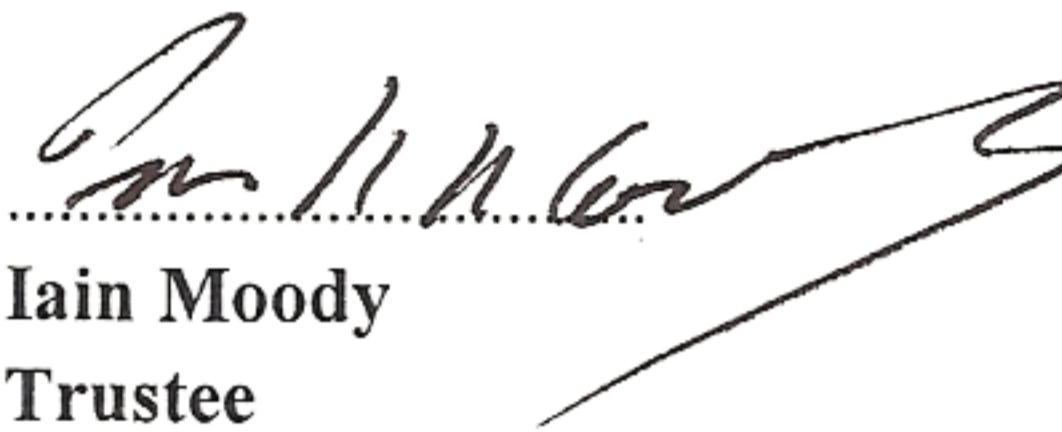
The trustees have examined the charity's exposure to strategic, financial, business and operational risks. The trustees are satisfied that adequate systems and procedures are in place, including the annual review of the risks identified.

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 23rd MARCH 2022 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 2021 set out on pages to 7.

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.

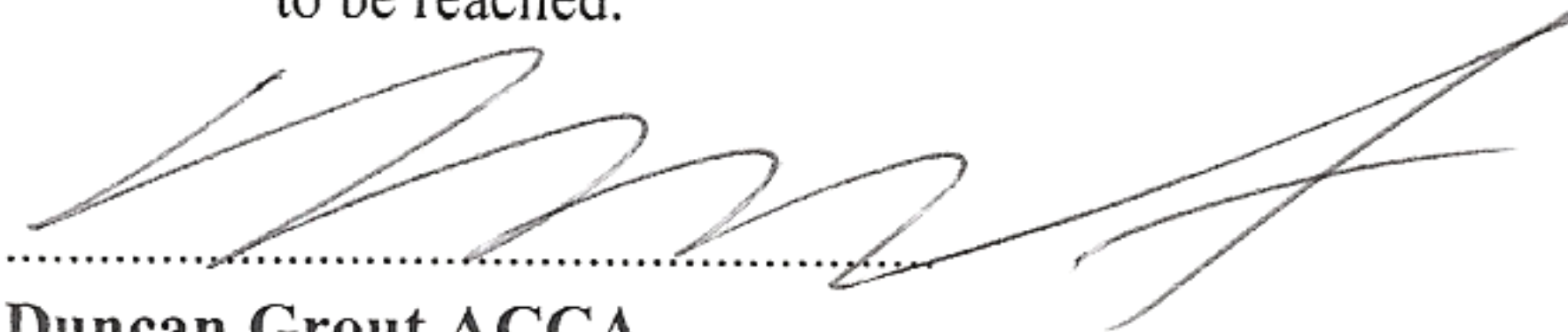
Basis of Independent examiner's statement

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

22/3/22

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 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Income from					
Charitable activities	2	6,314	-	6,314	4,977
Other income	3	335	-	335	60
Total income		<u>6,649</u>	<u>-</u>	<u>6,649</u>	<u>5,037</u>
Expenditure on					
Operating leases		3,166	-	3,166	1,554
Property costs		2,494	-	2,494	1,473
Other office expenses		307	-	307	41
Other costs		184	-	184	12
Total expenditure		<u>6,151</u>	<u>-</u>	<u>6,151</u>	<u>3,080</u>
Net incoming resources		498	-	498	1,957
Total funds brought forward		<u>6,271</u>	<u>428</u>	<u>8,656</u>	<u>6,699</u>
Total funds carried forward		<u>6,769</u>	<u>428</u>	<u>9,154</u>	<u>8,656</u>

The notes on page 7 form an integral part of these financial statements.

Oban and Lorn Angling Club

Statement of assets and liabilities as at 31 October 2021

Bank Accounts	Notes	2021		2020	
		£	£	£	£
Opening bank balances			8,656		6,699
Receipts			6,649		5,037
Payments			(6,151)		(3,080)
Closing bank balances			<u>9,154</u>		<u>8,656</u>

Funds

At 31 October 2021, 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	5,500	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 23/3/22 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 2021

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. Charitable activities

	Unrestricted funds £	2021 Total £	2020 Total £
Membership subscriptions; season permits	5,554	5,554	2,601
Fishing Permits	760	760	2,376
	<u>6,314</u>	<u>6,314</u>	<u>4,977</u>

3. Other income

	Unrestricted funds £	2021 Total £	2020 Total £
Other income	335	335	60
	<u>335</u>	<u>335</u>	<u>60</u>

4. Restricted funds

	At 1 November 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 October 2021 £
Hut repairs	402	-	-	-	402
Green Energy- purchase of oars	26	-	-	-	26
	<u>428</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>428</u>

Oban and Lorn Angling Club

Detailed statement of financial activities

For the year ended 31 October 2021

	2021		2020	
	£	£	£	£
Income				
Charitable activities				
Membership subscriptions; season permits		5,554		2,601
Fishing Permits		760		2,376
		<u>6,314</u>		<u>4,977</u>
Other income				
Other income		335		60
		<u>335</u>		<u>60</u>
Total income		<u><u>6,649</u></u>		<u><u>5,037</u></u>
Expenditure				
Costs of generating funds:				
Fundraising activities				
cost of goods sold and other costs				

Oban and Lorn Angling Club

Detailed statement of financial activities

For the year ended 31 October 2021

	2021 £	2020 £
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Leases - Other assets	3,166	1,554
Establishment - Light & heat	274	354
Establishment - Rep. & maint.	1,078	-
Establishment - Insurance	1,142	1,119
Office expenses - Other	307	41
Other costs	184	12
	<hr/>	<hr/>
	6,151	3,080
	<hr/>	<hr/>
Activity 1 total expenditure	6,151	3,080
	<hr/>	<hr/>
Total charitable activity expenditure	6,151	3,080
	<hr/>	<hr/>
Net income/expenditure for the year	498	1,957
	<hr/>	<hr/>