



*Sailability*

**Scotland**

Scottish Charity No. SC020022

# ANNUAL REPORT 2014

The Annual Report from the Trustees of Sailability Scotland  
1 December 2013 to 30 November 2014.

## **ACKNOWLEDGMENTS**

This Annual Report has been drawn together by the Trustees of Sailability Scotland with valuable contributions from other Committee Members.

RYA Scotland is a valuable partner and the support they provide is very much appreciated. Our work as a charity is wholly the result of voluntary donations and effort. Without them we would not be able to operate.

It is acknowledged Sailing Groups and Sailing Clubs manage most sailing events in Scotland. This network is the target of our support.

Our sincere thank you go to all those who have supported the work of Sailability Scotland and supported disabled sailing including Mr R Kelly our independent examiner.

## **AIMS & OBJECTIVES**

The aims and objectives of the Charity are:

- To promote the art and skills of boating for all people who have any form of physical, sensory or learning disability to improve their quality of life.
- To co-ordinate the activities of all that join the Association in matters of teaching, coaching, cruising and competition and in respect of the Disability Discrimination Act.
- To encourage local and to promote and arrange National and International competitions.
- To encourage and assist in the setting up of new clubs or groups specifically for disabled sailors and to encourage sailing generally to accept disabled sailors into membership.
- To associate with RYA Sailability in its development work in Scotland, and shall do all of these things in association with RYA Scotland, ISAF and Scottish Disability Sport.

## **MANAGEMENT**

Sailability Scotland is an unincorporated association governed by its Constitution. The document sets out the management structure of the Charity. It is reviewed periodically and was last revised at the AGM in 2014. Any proposed changes are put to the membership for approval at the AGM or a specially convened General Meeting of members.

Trustees are elected by the membership to serve for a two year term and may be elected to serve a subsequent two years. Following two successive terms in office a two thirds or more majority is required to continue in office. Recruitment of Trustees is by advertisement and nomination by members, they can be appointed by the Executive Committee when a vacancy arises however this must be ratified at the next General Meeting.

Two longstanding Trustees (Gary Philips and Neil Morris) came to the end of their terms of office in 2014 and as per the constitution two new Trustees were elected (Brian Hambly and Derrick Robertson). Due to personnel commitments Brian Hambly resigned mid-year, subsequently the Executive Committee appointed Keith Wilson as a replacement to be ratified at the next general meeting. Coming to the end of his first of 2 year term Duncan Greenhalgh has indicated he would be willing to stand for election for a subsequent term.

## **THE YEAR IN REVIEW**

### **Membership**

There were a total of 3 sailing groups taking out membership during 2014. In addition there were 15 individual members. This is an increase on the previous year. Membership recruitment will become a major initiative of the management in the following year.

### **Organised Championship Events**

Scottish Open Challenger Championship took place on Strathclyde Loch with 9 boats competing gathering from all over the country.

The Challenger Travellers Series travelled round Scotland to 5 events with 16 participants in total taking part.

These sailing events enable sailors; many with varying levels of disabilities to compete on equal terms with anyone wanting to enter and experience dinghy racing. In the Gold/Silver fleets once on the water the sailors are unsupported, Bronze fleet sailors must have a buddy on board to assist the main participant compete.

### **Types of support offered/requested**

Assistance and advice was given on setting up new Sailability groups in Scotland.

Participating and facilitating at experience days and demonstrations.

We supply boats to enable clubs and centres to provide sailing for people with a disability.

We give specialist advice and supply expertise for running specialist regatta/events.

We provide direct financial support for the provision of any form of disabled sailing.

## **Funding and Expenditure**

Main running costs are restricted to insurance and maintenance, as well as the costs for governance which was funded from unrestricted funds.

In general terms this year has seen us continue to fund specific events from resources.

Income has come from membership fees, various corporate sponsorship arrangements, events and also from personal donations.

## **Support to Member Groups**

The Charity owns various boats designed specifically or otherwise suitable, for individuals with a disability. The boats are now all in use or in the process of being prepared to be used in the near future. They are distributed around Scotland to enable access to a wide a proportion of the population as possible.

The charity owns fourteen Trimaran Challenger Class dinghies; these are distributed across Scotland. They are used for training, racing and general sailing based at clubs and sailing centres.

The Charity owns three 2.4mR keelboats; these boats are Paralympic class boats and are currently undergoing restoration to bring them in to use for the first time in our ownership.

Two National Squib keelboats are owned by the charity; one is in regular use on the Tay near Dundee. We are actively looking for a purposeful home for the second boat.

## **Media Promotion**

The charity has had a YouTube channel active since 2012 and so far has published 12 videos.

A Facebook page was started after the 2014 AGM and has posted updates regularly throughout the year. The page currently has 54 followers.

The charity's new Website was launched in November with its own URL [www.sailabilityscotland.org.uk](http://www.sailabilityscotland.org.uk) which had been reserved since 2011. There are still some pages being developed but it is intended that the site will be fully operational by the start of the sailing season.

## **Development Policy**

The Charity has a Strategic Management Plan designed to guide the trustees and management team in the path of the stated aim and objectives. The initiatives headlined include; Fundraising, Funding related activities, Activity organisation, Raising awareness and Public relations.

The policy is fluid and subject to changes as circumstances dictate, in addition we endeavour to complete an annual review. We have tried to set out measures by which success of the objectives can be assessed.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAILABILITY SCOTLAND

I report on the accounts of the Charity for the year ended 30th November 2014 which are set out on the following pages.

### 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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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 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. 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 accounts.

### Independent Examiner's Statement

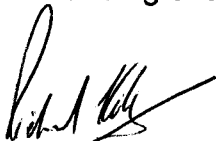
In the course of my examination, no matter has come to my attention

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 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.



Richard Kelly  
(Retired) Inspector for Special Investigations, HMRC  
6 Strathord Place,  
Moodiesburn, G69 0NA

Date: 4 MAY 2015

**SAILABILITY SCOTLAND SC 020022**  
**SECTION A - RECEIPTS AND PAYMENTS ACCOUNT**  
For the period 1st December 2013 to 30th November 2014

	Unrestricted Funds	Restricted Funds	Total Funds Current Period	Total Funds Last Period
	£	£	£	£
<b>A1. Receipts</b>				
Donations	3387	100	3487	1738
Legacies	-	-	-	-
Grants	-	-	-	-
Receipts from Fundraising Activities	76	-	76	329
Gross Trading Receipts	1470	-	1470	1650
Income from Investments other than Land or Buildings	-	-	-	-
Rents from Land & Buildings	-	-	-	-
Gross receipts from other Charitable Activities	-	-	-	-
Memberships	400		400	
<b>A1. Sub Total</b>	<b>5333</b>	<b>100</b>	<b>5433</b>	<b>3717</b>
<b>A2. Receipts from Asset &amp; Investment Sales</b>	-	-	-	-
Proceeds from sale of fixed assets	-	-	-	-
Proceeds from sale of Investments	-	-	-	-
<b>A2. Sub Total</b>	-	-	-	<b>6316</b>
<b>Total Receipts</b>	<b>5333</b>	<b>100</b>	<b>5433</b>	<b>10033</b>
<b>A3. Payments</b>				
Expenses for Fundraising Activities	20	-	20	131
Gross Trading Payments	1003	131	1134	3308
Investment Management Costs	-	-	-	-
Payments relating directly to Charitable Activities	2334	-	2334	2307
Grants and Donations	-	-	-	-
Governance Costs:				
Audit/Independent examination	-	-	-	-
Preparation of Annual Accounts	-	-	-	-
Legal Costs	-	-	-	-
Other (inc. website costs of £10.80)	566	-	566	996
<b>A3. Sub Total</b>	<b>3923</b>	<b>131</b>	<b>4054</b>	<b>6742</b>
<b>Total Payments</b>	<b>3923</b>	<b>131</b>	<b>4054</b>	<b>6742</b>
<b>Net Receipts / (Payments)</b>	<b>5333</b>	<b>100</b>	<b>5433</b>	<b>10033</b>
<b>Surplus / (Deficit) For Year</b>	<b>1410</b>	<b>(31)</b>	<b>1379</b>	<b>3291</b>

**SAILABILITY SCOTLAND SC 020022  
SECTION B - STATEMENT OF BALANCES**

	Unrestricted Funds £	Restricted Funds £	Total Current Period £	Total Last Period £
<b>B1. Cash Funds</b>				
Cash and Bank Balances at Start of Year	4,382	6,922	11,304	8,124
Surplus / (Deficit) shown on Receipts and Payments Account	1,410	(31)	1,379	3,291
				(111)
<b>Cash and Bank Balances at End of Year</b>	<b>5,792</b>	<b>6,891</b>	<b>12,683</b>	<b>11,304</b>

	Fund to which asset belongs	Market Valuation	Last Year
<b>B2. Investments</b>			
Deposit Account	Unrestricted	0	6316
	<b>Total</b>	<b>0</b>	<b>6316</b>

	Fund to which assets belong	Cost (if available)	Current Value (if available)	Last Year
<b>B3. Other Assets</b>				
14 x Challenger Class Dinghies	Unrestricted		27,000	30,000
14 Launch trolleys	Unrestricted		1,500	1,500
5 x Double trailers	Unrestricted		2,500	2,500
2 x Single trailers	Unrestricted		1,000	1,000
2 x National Squib Keel Boats (inc. Trailers)	Unrestricted		6,000	4,000
3 x 2.4mR Keelboats	Unrestricted		4,500	1,000
	<b>Total</b>		<b>42,500</b>	<b>40,000</b>

Signed by one or two Trustees on behalf of all of the Trustees

Signature

Print  
Name

Duncan F Greenhalgh  
(Trustee & Acting Chair)

Date of  
Approval

**SAILABILITY SCOTLAND SC 020022  
SECTION C: NOTES TO THE ACCOUNTS**

**C1: Nature and Purpose of Funds**

**UNRESTRICTED FUND**

Funds that are available for use by the Charity to meet its obligations and to provide activities and services in accordance with its Charitable Purposes.

**RESTRICTED FUND**

Funds that are available to the Charity for specific activities or are to be used in accordance with restrictions specified by the donor or sponsor.

Both funds are normally kept in a single bank account; however, we are currently in the process of transferring funds to an account with a new provider.

**C2: Grants Total**

Type of Activity or Project Supported	Individual/Institution	Number of Grants made	£
---------------------------------------	------------------------	-----------------------	---

**C3a: Trustee Remuneration**

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). **X**

**C3b: Trustee Remuneration Details**

N/A

**C4b: Trustee Expenses**

	Number of Trustees	£
Travel	3	420
Stationery/Printing/Postage/phone	1	106
Trophy	1	40

**C5: Transactions with Trustees and connected persons**

Nature of Relationship	Nature of Transaction	Transaction Amount (£)	Balance Outstanding at end of period £
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**C6: Other Information**

Trustee expenses are reimbursed at cost except for mileage which is reimbursed at a rate of £0.26 per mile.

All entries are to the nearest £

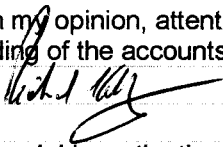
**SAILABILITY SCOTLAND SC 020022  
ADDITIONAL ANALYSIS**

**Analysis of Receipts and Payments**

<b>1. Donations</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Current Period</b>	<b>Total Last Period</b>
	£	£	£	£
Personal	3,435		3435	295
Tunnocks Limited		100	100	100
Membership	400		400	345
Clyde Corinthian YC				1,000
<b>Total</b>	<b>3,835</b>	<b>100</b>	<b>3,935</b>	<b>1,738</b>
<b>2. Payments relating directly to Charitable Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Current Period</b>	<b>Total Last Period</b>
	£	£	£	£
Public Liability Insurance	570		570	446
Dinghy Insurance	1,764		1,764	1,861
<b>Total</b>	<b>2,334</b>		<b>2,334</b>	<b>2,307</b>

# OSCr

Office of the Scottish Charity Regulator

		<b>Independent examiner's report on the accounts</b>						v2
<b>Report to the trustees/members of</b>	Charity name	Sailability Scotland						
<b>Registered charity number</b>	SC	020022						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	Dec	2013		30	Nov	2014	
<b>Set out on pages</b>							(remember to include the page numbers of additional sheets)	
<b>Respective responsibilities of trustees and examiner</b>	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. 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.							
<b>Basis of independent examiner's statement</b>	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 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 accounts.							
<b>Independent examiner's statement</b>	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]							
	<ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol>							
	have not been met, or							
	<ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>							
<b>Signed:</b>						<b>Date:</b>	4 MAY 2015.	
<b>Name:</b>	Richard Kelly							
<b>Relevant professional qualification(s) or body (if any):</b>	Inspector for Special Investigations, (Retired) HMRC.							
<b>Address:</b>	6 Strathord Place, Moodiesburn, G69 0NA							

\*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.



## 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**

A large, empty rectangular box with a dashed border, intended for providing details of items to be disclosed.

**Receipts and payments accounts**

For the period from				to			
	01	Dec	2013		30	Nov	2014

**Section A Statement of receipts and payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	3387	100			3487 -	1738
Legacies					-	
Grants					-	
Receipts from fundraising activities	76				76 -	329
Gross trading receipts	1470				1470 -	1650
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Memberships	400				400 -	
<b>A1 Sub total</b>	<b>5333 -</b>	<b>100 -</b>	<b>-</b>	<b>-</b>	<b>5433 -</b>	<b>3717 -</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6316 -</b>
<b>Total receipts</b>	<b>5333 -</b>	<b>100 -</b>	<b>-</b>	<b>-</b>	<b>5433 -</b>	<b>10,033 -</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	20				20 -	131
Gross trading payments	1003	131			1134 -	3308
Investment management costs					-	
Payments relating directly to charitable activities	2334				2334 -	2307
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	566				566 -	996
<b>A3 Sub total</b>	<b>3923 -</b>	<b>131 -</b>	<b>-</b>	<b>-</b>	<b>4054 -</b>	<b>6742 -</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>3923 -</b>	<b>131 -</b>	<b>-</b>	<b>-</b>	<b>4054 -</b>	<b>6742 -</b>
<b>Net receipts / (payments)</b>	<b>5333 -</b>	<b>100 -</b>	<b>-</b>	<b>-</b>	<b>5433</b>	<b>10,033</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>1410 -</b>	<b>(31) -</b>	<b>-</b>	<b>-</b>	<b>1379 -</b>	<b>3291 -</b>

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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	4,382	6,922			11,304	8,124
	Surplus / (deficit) shown on receipts and payments account	1,410	(31)			1,379	3,291
						-	(111)
						-	
	<b>Cash and bank balances at end of year</b>	<b>5,792</b>	<b>6,891</b>	-	-	<b>12,683</b>	<b>11,304</b>

(Agree balances with receipts and payments account(s))

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>	Deposit account		---	6316
		<b>Total</b>	-	<b>6316</b>

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>	14x Challenger Dinghies			27,000	30,000
	14x Launch trolleys			1,500	1,500
	5x Double trailers			2,500	2,500
	2x Single trailers			1,000	1,000
	2x Squib Keelboats (incl trailers)			6,000	4,000
	3x 2.4mR Keelboats (incl trailers)			4,500	1,000
		<b>Total</b>	-	<b>42,500</b>	<b>40,000</b>

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
<b>B4 Liabilities</b>				
		<b>Total</b>	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
<b>B5 Contingent liabilities</b>				
		<b>Total</b>	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Duncan Greenhalgh	16/12/2007

**Section C Notes to the Accounts**

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

UNRESTRICTED FUND - Funds that are available for use by the Charity to meet its obligations and to provide activities and services in accordance with its Charitable Purposes.

RESTRICTED FUND - Funds that are available to the Charity for specific activities or are to be used in accordance with restrictions specified by the donor or sponsor.

Both funds are normally kept in a single bank account, however, we are currently in the process of transferring funds to an account with a new provider.

**C2 Grants**

Type of activity or project supported	Individual / Institution	Number of grants made	£
<b>Total</b>			

**C3a Trustee remuneration**

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)

**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

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

**C4b Trustee expenses - details**

	Number of trustees	£
Travel	3	420
Stationary, postage, phone.	1	106
Trophy	1	40

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

SAILABILITY SCOTLAND

- SC 020022

**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 £
Personal	3435				3435 -	295
Tunnocks		100			100 -	100
Membership	400				400 -	345
Clyde Corinthian YC	---	---			---	1,000
<b>Total</b>	<b>3835 -</b>	<b>100 -</b>	<b>-</b>	<b>-</b>	<b>3935 -</b>	<b>1,738 -</b>

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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 £
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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 £
Public Liability Insurance	570				570 -	446
Boat Insurance	1764				1764 -	1861
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>2334 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2334 -</b>	<b>2307 -</b>

## SAILABILITY SCOTLAND

SC 020022

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	3387				3387 -	1638
Legacies					-	
Grants					-	
Receipts from fundraising activities	76				76 -	329
Gross trading receipts	1470				1470 -	1650
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	400				400 -	
<b>Sub total</b>	<b>5333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5333</b>	<b>3617</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	6316
<b>Sub total</b>	<b>---</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>---</b>	<b>6316</b>
<b>Total receipts</b>	<b>5333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5333</b>	<b>9933</b>
<b>Payments</b>						
Expenses for fundraising activities	20				20 -	131
Gross trading payments	1003				1003 -	2691
Investment management costs					-	
Payments relating directly to charitable activities	2334				2334 -	2307
Grants and donations					-	
Governance costs:	566				566 -	996
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>3923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3923</b>	<b>6125</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>---</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>---</b>	<b>-</b>
<b>Total payments</b>	<b>3923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3923</b>	<b>6125</b>
<b>Net receipts / (payments)</b>	<b>5333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5333</b>	<b>9933</b>
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>1410</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1410</b>	<b>3808</b>

## Nature and purpose of funds

Unrestricted funds are available to the Charity to meet its obligations and to provide activities and services in accordance with its Charitable Purposes.

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Additional analysis (3)

6 Breakdown of restricted funds

					Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					100 -	100
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					-	
<b>Sub total</b>	-	-	-	-	100 -	100 -
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					131 -	617
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	-	-	-	-	131 -	617 -
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	131 -	617 -
<b>Net receipts / (payments)</b>	-	-	-	-	(31) -	(517) -
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	(31) -	(517) -

Nature and purpose of funds

Restricted funds are available to the Charity for specific activities or purchases or are to be used in accordance with restrictions specified by the donor or sponsor.