



# Trustees' Annual Report and Accounts

## Year ended 30th November 2024

## Contents

Trustees' Annual Report.....	3
Reference and Administrative Information.....	3
Structure, Governance and Management .....	4
Objectives and Activities.....	4
Financial Review.....	7

The Trustees of Sailability Scotland SCIO are pleased to present the Annual Report and Accounts for the year to 30<sup>th</sup> November 2024

## Trustees' Annual Report

### Reference and Administrative Information

Charity Name Sailability Scotland SCIO

Charity Number	SC047162
Address	1 Gowanbrae, Lowthertown, Annan, Dumfriesshire, DG12 6TL.
Current Trustees at date of Approval of Annual Report	Stephen Thomas Bate (Appointed 17 <sup>th</sup> March 2024) Duncan Greenhalgh John McPartlin (Appointed 17 <sup>th</sup> March 2024) Richard Toulson
Other trustees during the period of the accounts	Alex Hodge (Retired 17 <sup>th</sup> March 2024) Paul Moore (Retired 17 <sup>th</sup> March 2024)
Independent Examiner	To be confirmed

## Structure, Governance and Management

### Constitution

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and has been registered with OSCR as a SCIO since 8<sup>th</sup> February 2017. The charity is governed by its constitution, which was last updated in March 2023.

### Appointment of Trustees

Trustees are appointed by the full members at the Annual General Meeting and may serve for up to 4 years. All trustees must retire from office at each AGM but can be re-elected. Effectively trustees who are re-elected have continuous service as a trustee up to the maximum of 4 years. Members can also be appointed between AGMs where necessary to bring on additional skills or when a vacancy arises.

### Management

The day-to-day management as well as the strategic planning and management of the administration of the charity is undertaken by the trustees, working with various working parties and sub-committees as and when necessary.

### Objectives and Activities

The charity's charitable purposes as stated in the constitution are:

- To promote and advance public participation in the sport of sailing.
- To promote the potential benefits to all people in need by reason of age, health, disability, financial hardship or other disadvantage, that the art and skills of boating can bring to improve their quality of life and that of their carers.
- To co-ordinate the activities of all who can benefit from sailing in matters of teaching, coaching, cruising and competition with equality and diversity in respect of the Disability Discrimination Act.
- To encourage and support local, and to promote and arrange, National competitions.
- To encourage and assist in the setting up and running of sailing clubs or groups specifically for people with a disability and to encourage sailing organisations to accept disabled sailors into membership.
- to do all of these things (4.2-4.6) in mutual cooperation with RYA Sailability, RYA Scotland, World Sailing and Scottish Disability Sport. and: on the basis that the organisation will operate principally in Scotland.

## Activities

### Organised Championship and Other Events

Four well attended events took place in the Challenger Travellers Series in 2024 with a total of 15 Competitors of whom 7 qualify for an award to be made at the AGM in March 2025.

The Series had programmed 5 events originally but the first at Lochaber had to be cancelled due to the difficulty of the logistics involved in getting enough boats to the venue despite having enough sailors interested in attending

The rest of the season, however, provided opportunities to move boat trailers in a progressive fashion through successive venues and allowed for some relatively short double journeys to be carried out. So, we had boats moved from Castle Semple to Bardowie, on to Venachar, then Loch Earn then ultimately to Craobh Haven for the Shuna adventures.

This approach enabled us collectively to ensure that everybody who had wished to sail at each venue were enabled to do so.

Altogether, including maintenance trips, a grand total of just over **6000 boat miles** towing were involved in getting to all these events in Scotland.

This involved a mere 6 drivers so well done to them, helping enable over 30 sailors to take part in our Scottish events this season.

And for this to happen we are immensely grateful to the help provided by the very generous donation by the **Seamanship and Pilotage Trust of the Clyde Cruising Club**. It ultimately meant that, with some additional support from Sailability Scotland we were able cover all the costs of towing.

The Scottish Challenger Championship was again held at Loch Venachar who organised another great event for 10 entrants, 4 of whom made the long journey up from southern England.

It was delightful to see Ronnie Cameron's family appear to help us over the whole weekend and join us for a meal on Saturday evening at which we were able to remember Ronnie.

A highly successful expedition to Craobh Haven took place at the end of August this year where 6 of our sailors took part in the Race round Shuna with 5 of these taking the opportunity to sail in the Saturday feeder race from Ardfarn to Craobh Haven involving a transit of the Dorus Mor.

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 Challenger Trimarans, once on the water, the sailors are unaided.

## Types of support offered/requested

Referrals and advice are given to all who enquire of us but this year there has not been any positive feedback or active participation in our activities.

## Support to Member Groups

The Charity's fleet of boats are spread around various location in Scotland, are designed specifically or otherwise suitable, for individuals with a disability. Over a number of years the boats have been renovated to bring them up to standard and all should be available to be used during the 2025 season. Thanks go latterly to Steve Laycock and Jean for continuing to spearhead this project.

## Media Promotion

The website is a first contact for members of the public containing contact information along with current News and Archived information.

The charity has a YouTube channel and a Facebook page which has 378 followers attracting many comments and likes on the regular posted updates.

An emailed newsletter now renamed 'Fair Winds' is sent to Members and all interested in Sailability with regular updated and news at it occurs.

## Development Policy

There are a number of targets and improvements the Charity has aims to develop. Including:

- increasing membership and activities particularly with younger generation
- improving public visibility by improving publicity through social media and website.
- improve liaison with RYA Scotland,
- diversify the boat availability for example to the Hansa Class and other suitable Sailability boats.

## Membership

Membership numbers have remained at a similar level to previous years. This is an area needing some action for 2025 Board to recruit new members for the continuity of the Charity. In parallel with this the Board will need to consider a succession strategy for the smooth continuity of office-bearers.

## ACKNOWLEDGEMENTS

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 who host and make our events possible. Sailors from this network are the target of our support along with individual sailors. Donations freely made, enable the Charity to subsidise all our events and provide economical sailing activities. Particular mention to **Sir Boyd Tunnock** for the continued support. Also, to **Hugh Campbell** donating towards the running of SOCC at Loch Venachar this year.

Our sincere thanks go to all individuals who have supported the work of Sailability Scotland SCIO at events, maintaining the charity assets and much more unseen actions.

## Financial Review

### Treasurer's report for 2025 AGM

#### Membership

There were 13 full members and 1 weekend member in 2024.

#### Financial overview

Income has come from membership fees, dinghy lease charges, and sponsorship.

Our main running costs are insurance and fleet maintenance, as well as the costs for governance.

A net loss of £ 3,319 (a loss of (£ 745 in 2023) was incurred during the year. Our total reserves now stand at £ 19,138 (£22,457 in 2023).

#### Bank balances

Opening balance as at 01/12/2023	£ 22,457
Net loss during the year	£ 3,319
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Closing balance as at 31/11/2024	£ 19,138
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## Accounts

### Income

Income in 2023/2024 amounted to £ 3,298 (£ 3,453 in 2022/2023).

### Fundraising

The total fundraising income of £ 1,569 includes significant fundraising donations. Tunnocks generously donated £ 800 to subsidise our sailors during this year's Traveller Regatta Series, as they have done for a number of years. We are very grateful to Sir Archibald Boyd Tunnock CBE and to Tunnocks for their continued support of disabled sailing in Scotland. We also received £ 500 from the Seamanship and Pilotage Trust (Clyde Cruising Club) and £ 250 from the Challenger Class Association via Hugh Campbell, which was used towards SOCC 2024 at Loch Venachar Sailing Club.

Sir Archibald Boyd Tunnock CBE	£ 800
Seamanship and Pilotage Trust	£ 500
Hugh Campbell	£ 250
EasyFundraising	£ 19
	-----
Total	£ 1,569
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The Seamanship and Pilotage Trust income of £ 500 is to be used to subsidise sailors' mileage/fuel costs for events. This is ringfenced and unused this year. Therefore, this will carry over into 2025.

Membership fees totalled £ 220.

### Trading Income

The trading income of £ 1,205 is a consolidated figure of the event fees that are paid by the sailors (subsidised by the Tunnocks award), annual Challenger dinghy lease fees, and other, sundry income.

Sundry income totalled £ 280.

Dinghy cover fees of £ 230 were recharged to a member, as part of reduced costs for a bulk order. Further recharges are to be made in 2025. £ 50 was recovered from items purchased on behalf of a member.

### Event fees

This is the subsidised income, offset by the Tunnocks award. Total £ 315.

Lease fees totalled £ 610.

Dinghy annual lease fees. 3 Challengers were leased in the year, totalling £ 600.



## Other income

Bank interest of £ 278 was received from our reserve account.

## Summary of Trading income

Dinghy lease fees	£ 610
Sundry income	£ 280
Event fees	£ 315
Total	-----
Total	£ 1,205
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## Expenditure

Total expenditure for the year was £ 6,618.

Highlighted below are the main running costs during the year.

## Charitable activities

Although insurance is our main running cost, the payment was made after the year end is not included in this year's accounts. This will be included in the 2025 accounts.

## Dinghy maintenance

Total dinghy maintenance fees for the year were £ 4,989 and is the total of the Charitable Activities total.

New sails purchased by Sailability Scotland cost £ 1,852, although this includes the cost of four sails which are to be recharged in 2025, where we purchased on behalf of CCC and a member as part of a bulk order.

11 dinghy covers were purchased, totalling £ 2528. Some of these costs will be recovered in 2025, as covers were purchased on behalf of other clubs/sailors. Of the remaining maintenance costs of £ 608, £ 409 was spent on the service of a double trailer, with the remaining, general maintenance costs.

## Summary of Charitable Activities

New sails	£ 1,852
Dinghy covers	£ 2,528
Maintenance costs	£ 409
Other maintenance costs	£ 124
Sundries	£ 76
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	£ 4,989.
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## Trading expenses

Event costs totalled £ 1,477 of the total Trading expenses of £ 1,587.

SOCC 2024 costs of £ 190 for commemorative brochures and catering costs of £ 82 were incurred (The £ 272 consuming the £ 250 awarded from Hugh Campbell).

The remaining Traveller series events incurred costs of £ 1,005, being the charity's costs to the sailing clubs for sailors' entry fees. This included an outstanding amount of £ 390 relating to SOCC 2023, which was not paid during the previous financial year. As you will note, the total of £ 1,005 is in excess of the £ 800 Tunnocks award; Sailability Scotland SCIO bearing the additional cost of £ 205 from reserve funds.

## Round Shuna

Costs of £ 40 were incurred for transportation of launch trolleys and road trailers. This is to be reimbursed in 2025 from the Seamanship and Pilotage Trust award of £ 500. The balance of £ 425 will be reimbursed to sailors in 2025 to those sailors who incurred towage costs in 2024.

RYA membership is £160 per annum.

## Summary Trading expenses

Event costs	£ 1,005
SOCC 2024	£ 272
RYA membership	£ 160
Round Shuna	£ 40
Website costs	£ 72
Other	£ 38
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Total	£ 1,587
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## Independent Examination of accounts

We have yet to appoint an Independent Examiner (IE) for our accounts for 2025. Our accounts will require Independent Examination, prior to submission to OSCR (Office of the Scottish Charity Regulator).

## Accounting disclosure

I was asked by the trustees to create/review the accounts for 2023/2024 from the existing records, despite not being the charity's treasurer during the year. During this review, I found some housekeeping issues and highlighted my concerns to the trustees. Post-AGM, I discovered that our fixed assets (dinghy fleet) has been overstated by £ 18,000 for a number of years. When Sailability Scotland disposed of some of the older Challengers, via donations and sales to other sailing groups, they were not removed from the fixed asset register. This has now been rectified in this

year's accounts, which is the reason for an accounting charge of £ 17,960. This now values the fleet as per the insurance schedule.

#### Fixed asset register

<u>Class</u>	<u>Value</u>	<u>Qty</u>
Challenger	10,800	10
Double road trailer	3,000	3
Single road trailer	2,250	3
Launch trolley	2,500	10
VIRUS	1,950	1
Engine	300	1

#### OSCR disclosure

Post-AGM last year, we had to have the accounts ratified for OSCR submission. The IE highlighted a number of areas where we were in breach of OSCR regulations. These were threefold: procedural, accounting and AGM reporting.

The procedural issues were around accounting records (retention of invoices) and secondary authorisation of financial spend.

The accounting issues were the non-compliance of OSCR reporting standards. The format that we have used for the AGM (Trading, Profit and Loss Account and Balance Sheet) is not what OSCR require. Historically, we have used a format for the OSCR submission which is different from what is presented at the AGM (but uses exactly the same figures). We were not aware that there was a new format, which is primarily based on matching Income and Receipts.

The AGM reporting will have been covered elsewhere.

The full report of the IE can be found on the OSCR website for last year's submission. It covers a comprehensive review of our AGM procedures, documentation and submission to OSCR. The charge for this service was £ 550, which will be included in the 2025 accounts, as OSCR do not allow for the inclusion of accrued and prepaid income or expenses.

The trustees have met on a number of occasions this year and put into effect most of the recommendations highlighted by the IE.

Secondary authorisation from our current bank (The Royal Bank of Scotland) and PayPal is not activated on the charity's accounts. We are looking into having this implemented ASAP. If this is not possible, we will look towards alternative banking facilities. We do not believe that dual authorisation is available within PayPal. However, the only automatic spend is the quarterly payment for the website, for

which we receive an invoice. The only other PayPal payments are for spares and repairs from Trident UK. We have secondary email authorisation for these payments.

The AGM reporting issues highlighted by the IE have been rectified and included within this year's Trustees' Annual Report and Accounts.

The OSCR reporting format will be implemented for this year's accounts post-AGM, using the figures presented in this report and the enclosed  
Final\_Accounts\_2023\_2024\_Ver#05

The accounts are available to view for any member during the year, if requested.

#### Final thoughts

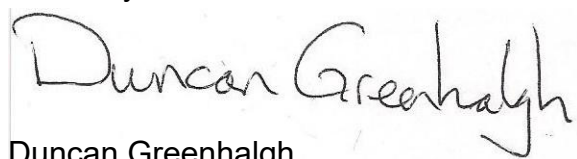
As mentioned above, not all income due this year was received. There are Challenger lease fees to be charged in 2025 relating to 2024, along with recharges for sails and dinghy covers.

#### Reserves Policy

The trustees do not currently have a Reserves Policy. However, with fixed costs of dinghy insurance and website costs of around £ 538 per annum, the trustees are satisfied that the current level of reserves is sufficient for the charity to continue operating.

Current unrestricted charity reserves are: £ 19,138 (2023: £ 22,457).

This report was approved by the trustees on 9<sup>th</sup> March 2025 and signed on their behalf by



Duncan Greenhalgh  
Chairman & Trustee

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