

SAILSHIP TRAINING AND LEARNING FOR LIFE

England & Wales · Charity number 1174081

Details

Status Registered

Legal form Charitable company

Company number [09235505](#)

Registered 2017-08-01

Register [View on the Charity Commission register](#)

Contact

Address Gertrude Benson House
28 Middleton Road
Sudbury
Suffolk
CO10 7NT

Phone 07875639188

Email info@sailship.org.uk

Website www.sailship.org

Activities

Objects: 2.1 THE CHARITY'S OBJECTS ARE RESTRICTED SPECIFICALLY, IN EACH CASE, ONLY FOR THE PUBLIC BENEFIT TO:2.1.1 ADVANCE THE EDUCATION (INCLUDING BUT NOT LIMITED TO SOCIAL AND PHYSICAL TRAINING) OF PEOPLE IN NEED BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE IN SUCH WAYS AS THE TRUSTEES THINK FIT; AND2.1.2 PROVIDE RELIEF AND ASSISTANCE TO PEOPLE IN NEED BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE IN SUCH WAYS AS THE TRUSTEES THINK FIT, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF ACTIVITIES TO DEVELOP THEIR MENTAL, PHYSICAL AND MORAL CAPABILITIES.

Activities: Advance the education (including but not limited to social and physical training) of people in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage in such ways as the Trustees think fit; and provide relief and assistance to people in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£399,050	£313,925	-	-
2023-09-30	£208,312	£217,423	-	-
2022-09-30	£181,929	£183,526	-	-
2021-09-30	£192,051	£187,181	-	-
2020-09-30	£158,987	£140,763	-	-

Trustees

Name	Role	Appointed
TREVOR RALPH COTTEE	Chair	2016-04-15
DUNCAN GEORGE NEWPORT		2015-06-01
JO WELLER		2014-09-01
MS. F ELIZABETH BARRITT		2014-09-01

SAILSHIP TRAINING AND LEARNING FOR LIFE

England & Wales - Charity number 1174081

Accounts

REGISTERED COMPANY NUMBER: 09235505 (England and Wales)
REGISTERED CHARITY NUMBER: 1174081

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2024

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Sailship Training And
Learning For Life

DRAFT

Goody Chartered Accountants and Tax Advisors
Unit 8 Old Forge Court
Colchester Road
Elmstead Market

Sailship Training And Learning For Life

Colchester
Essex
CO7 7EA

Contents of the Financial Statements
for the Year Ended 30 September
2024

Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5

	Page
	6
	7 to 1
	2
	3
Balance Sheet	
Notes to the Financial Statements	
Detailed Statement of Financial	

6
7 to 1
2
3

Activities

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Sailship Training And Learning For Life

Report of the Trustees

for the Year Ended 30 September 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

To provide a vocational/educational and therapeutic day provision, in an environment that offers quality education through life skills learning, work skills training and therapeutic activity, for learning disabled adults and young people.

We welcome people who are in need by reason of youth, age, ill-health, disability, financial hardship, or other disadvantage and aim to provide relief by assistance to such people but not exclusively, by the provision of activities to develop their mental, physical, and moral capabilities.

In June 2024, Sailship received the second payment for funding from the Northeast Essex (NEE) and Wellbeing Alliance for two projects started in 2023:

BE WELL and AGE WELL - two of six LIVE WELL domains. As part of the BE WELL domain, with funding of £85,000 over two years (awarded in two payments - in 2023 = £45,000 and in 2024 = £40,000), 'Fit4life together' supports wellbeing and good mental health to adults in the Tendring District area and includes a specially targeted group - men aged between 35-55, who may be at risk of self-harm, or suicide. This part of the project partners with a local organisation that supports recovery from mental health situations (Open Road, Clacton), who refer participants to the project. Two staff members continue to deliver the project - a project Co-ordinator (32 hrs/week) and a Support Worker (32hrs/week). Sailship strives to continue this project beyond the end of the funding period, in December 2025 and to retain both staff.

Sailship also continues to make good links with community care homes and Tendring District residents, over the age of 65. Our second funded project, from the AGE WELL domain is 'Grow a Friendship with Sailship'. This project supports older people within our local community and care homes/nursing homes, who have early onset dementia, or dementia. A dementia friendly garden is now fully constructed within the Sailship grounds and also, an exercise area, where chair exercises and gentle tai chi/yoga can be enjoyed. Participants enjoy a lunch/afternoon tea each visit, in our community café – the Bay Café. Home grown food is prepared by Sailship Trainees, as part of their Catering and Hospitality learning, giving them a 'real' working experience whilst in a safe teaching/training/learning environment, suited to their individual needs and affording our elderly guests opportunity to enjoy their wares.

Sailship continues to support our participants and trainees further, by providing a free lunchtime meal, often, for some, the only meal they might have in any given day. This aims to support people through the ongoing cost-of-living crisis, whilst also educating them about growing own food and how to cook it. Sailship also offers domestic budgeting advice as part of a Life-Skills learning course.

A barrier to accessing these projects was transport and therefore, Sailship carried out a fundraising project to enable purchase of its own minibus. The Mark Benevolent Fund provided £20,000 to Sailship to purchase our transport. We now offer local transport to participants who are neither funded to attend, nor have the means to afford public transport independently.

Thus the charity has achieved two goals – to provide free food and to provide local transport.

We continue to develop and maintain provision of the vocational enterprises (Kitchen Retail Crafts, Café, Woodwork, Willow Crafts, Soft Crafts, Horticultural Enterprise) and the land on which horticultural and therapeutic gardening is carried out. Sailship includes and welcomes invited community groups to the charity and members of the public, ensuring it upholds safeguarding legislation/regulations, enabling joint working opportunities and community inclusion to the project.

Sailship Training And Learning For Life

Report of the Trustees

for the Year Ended 30 September 2024

We continue to deliver ASDAN courses.

We continue to develop our work with other agencies and individuals, via community outreach projects and joint working ventures.

ACHIEVEMENT AND PERFORMANCE

Sailship is a high-quality, vocational training, life skills learning and therapeutic well-being provider for our clients, known as 'Trainees'. The charity also supports over 70 'participants' of 'Fit4ligetogther' – a mental health support project and over 200 elderly people via 'Grow a Friendship with Sailship' – a project supporting those with dementia. Participants visit on a regular basis from the local community and from local residential care/nursing homes in Clacton-on-Sea and surrounding areas.

All staff are qualified and trained to a high standard. Provision in 2023/2024 consisted of a 5 days/week offer to our clients with a staff team headed by a fully qualified Careers Guidance Counsellor/SEN Teacher, also consisting of two experienced Learning Support Assistants, three subject specialist tutors and three 1 to 1 support volunteers, along with 1 maintenance staff/ 6 garden/building volunteers, who continue to develop the land, as well as maintain the existing structures/land.

We have a dedicated Trustee Board of four members and together with the CEO/Trustee we are continuing, working with all relevant outside agencies, attending meetings, and completing all relevant paperwork, to ensure our Trainees and participants receive the very best training, learning and support.

Ongoing development of a conservation area enables Trainees and invited groups (e.g. schools/clubs/community groups) opportunity to take part in educational conservation/preservation/ecology projects.

FINANCIAL REVIEW

We have a pepper-corn lease on the land we utilise which is owned by another charity (RGAT - Rush Green Allotment Trust) and have paid our rent on time.

Sailship TLL (Training and Learning for Life) is contracted to Essex County Council as a Day Opportunity Provider to adults with learning disabilities/ mental health support needs and in 2023-24 increased the contract from 57 to 68 placement days, securing sufficient income to therefore pay staff wages beyond the minimum wage level. All eligible staff are enrolled in the workplace pension scheme.

Secured ongoing funding, no longer ring-fenced, for the CEO salary, to the sum of £60,000, (over two years), awarded in two payments of £30,000, was received in June 2024.

We continue to utilise independent income to further develop the provision of horticultural, craft, kitchen crafts and life skills/work skills training, by purchasing all necessary goods/materials. Also, materials for the provision of course materials for ASDAN entrants.

We have paid all VAT on any goods amounts ourselves. We shall continue to strive to build reserves, despite the difficulties caused by the ongoing cost of living crisis, which has seen our energy bills more than triple in size for no extra usage, along with all other running costs increasing by at least double.

We will continue to apply for relevant grant funding to further assist in the development of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Sailship Training And Learning For Life

Report of the Trustees

for the Year Ended 30 September 2024

Charity constitution

The charitable company was incorporated on 1st August 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09235505 (England and Wales)

Registered Charity number

1174081

Registered office

Gertrude Benson House
28 Middleton Road
Sudbury
Suffolk
CO10 7NT

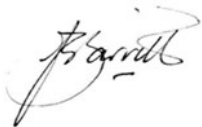
Trustees

Ms F E Barritt	Chief Executive Director / Trustee
Lt Col T R Cottee Retd	Non- Executive Director / Chair of the Board of Trustees
Mr D G Newport	Non- Executive Director /Trustee
Mrs J Weller	Non- Executive Director / Trustee

Independent Examiner

Goody Chartered Accountants & Tax Advisors
Goody Chartered Accountants and Tax Advisors

Approved by order of the board of trustees on19.03.2025..... and signed on its behalf by:



Ms F E Barritt MA/QCG/BA(Hons)
Sailship TLL CEO - Trustee

Sailship Training And Learning For Life
Goody Chartered Accountants & Tax Advisors

Goody Chartered Accountants and Tax Advisors
Unit 8 Old Forge Court
Colchester Road
Elmstead Market
Colchester
Essex
CO7 7EA

Date:
Statement of Financial Activities for
the Year Ended 30 September 2024

		30.9.24	30.9.23	
	Unrestricted	Restricted	Total	
	fund	fund	funds	
	£	£	£	
INCOME AND ENDOWMENTS FROM				
Donations and legacies	337,857	61,193	399,050	208,312
EXPENDITURE ON				
Raising funds	2	252,732	61,193	313,925
Other		2,098	-	2,098

Total	254,8	61,1	316,0	217,4
I	30	93	23	23
NET	83,0	-	83,0	(9,11)
INCOME/(EXPENDITURE)	27	-	27	1
RECONCILIATION OF	81,4	-	81,4	90,6
FUNDS	90	-	90	01
Total funds brought forward	164,5	-	164,5	81,4
TOTAL FUNDS CARRIED FORWARD	17	-	17	90

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Balance Sheet
30 September 2024

		30.9.24	30.9.23		
	Unrestricted fund	Restricted fund	Total funds		
Notes	£	£	£		
FIXED ASSETS					
Tangible assets	7	69,433	-	69,433	50,335
CURRENT ASSETS					
Debtors	8	49,561	-	49,561	24,475
Cash at bank		50,368	96,624	146,992	95,614
		<u>99,929</u>	<u>96,624</u>	<u>196,553</u>	<u>120,089</u>

CREDITOR Amounts falling due within one year	9	(4,84)	(96,6)	(101,4)	(88,9)
		<u>5</u>	<u>24</u>	<u>69</u>	<u>34</u>
		95,0	-	95,0	31,1
		84	-	84	55
		164,5	-	164,5	81,4
		<u>17</u>	<u> </u>	<u>17</u>	<u>90</u>
		<u>164,5</u>	<u> </u>	<u>164,5</u>	<u>81,4</u>
		17	-	17	90
	1			164,5	81,4
	0			<u>164,5</u>	<u>81,4</u>

The charity is exempt from audit under Section 47 of the Companies Act 2006 for the financial year ending 30 September 2024. The members have approved the financial statements for the year ending 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

(b) The charity has prepared financial statements which are true and fair in accordance with the provisions of the Companies Act 2006.

NET CURRENT ASSETS

Sailship Training And Learning For Life

**TOTAL ASSETS LESS CURRENT
LIABILITIES**

NET ASSETS

FUNDS

Unrestricted funds

TOTAL FUNDS

ended 30 September 2024.

The trustees acknowledge their responsibilities for

(a)

Companies Act 2006 and

at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
F E Barritt CEO - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. RAISING FUNDS

Raising donations and legacies

	30.9.24	30.9.23
	£	£
3. CEO's remuneration etc	45,000	38,231 ^{NE}
Staff costs	208,870	143,878 ^T
Support costs	-	24,188
	<u>253,870</u>	<u>206,297</u>
INCOME/(EXPENDITURE)		

Net income/(expenditure) is stated after charging/(crediting):

4 TRUSTEES' REMUNERATION AND BENEFITS

30.9.	30.9.
<u>246.3</u>	<u>271.3</u>
19	59
30.9.	30.9.
<u>245.0</u>	<u>238.2</u>
00	31

5 STAFF COSTS
The average monthly number of employees during the year was as follows:

30.9.	30.9.
<u>241</u>	<u>239</u>
<u>5</u>	<u>1</u>
6	0

No employees received emoluments in excess of £60,000.

Depreciation - owned assets

CEO's remuneration

Trustees' expenses

There were no
30 September 2023.

Director/Trustees
Other

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted	Restricted	Total
	fund	fund	funds
	£	£	£
INCOME AND ENDOWMENTS FROM			

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

Donations and legacies	<u>180,309</u>	<u>28,003</u>	<u>208,312</u>
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EXPENDITURE ON

Raising funds	<u>189,420</u>	<u>28,003</u>	<u>217,423</u>
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NET INCOME/(EXPENDITURE)	(9,111)	-	(9,111)
---------------------------------	---------	---	---------

**RECONCILIATION OF FUNDS
FORWARD
TOTAL FUNDS CARRIED FORWARD
TANGIBLE FIXED ASSETS**

COS
At 1 October 2023
Addition
At 30 September 2024
DEPRECIATION
At 1 October 2023
Charge for
At 30 September 2024
NET BOOK VALUE
At 30 September 2024

90,6	-	90,6
01	01	01
<u>81,4</u>	<u>81,4</u>	<u>81,4</u>
90	90	90
Plant machin and ery	Moto vehicl es	Total s £
82,2	21,6	82,2
13,8	00,6	35,4
<u>96,0</u>	<u>00,6</u>	<u>147,6</u>
96	00	96
31,9	2,88	31,9
13,4	0,88	16,3
<u>44,4</u>	<u>0,88</u>	<u>48,2</u>
29,3	0	29,3
83	0	83
50,7	18,7	69,4
<u>50,7</u>	<u>18,7</u>	<u>69,4</u>
35	20	35

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade debtors	30.9.24	30.9.23
Prepayments	£	£
	47,814	23,738
	1,747	737
	<u>49,561</u>	<u>24,475</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23
	£	£
Social security and other taxes	3,196	3,054

Unrestricted funds At Net At

Sailship Training And Learning For Life

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

	1.10.22 £	movement in funds £	30.9.23 £
General fund	90,601	(9,111)	81,490
TOTAL FUNDS	90,601	(9,111)	81,490

Other	96,6	84,2
Accrued	<u>1,64</u>	<u>1,65</u>
creditors	29	29
expenses	<u>101,4</u>	<u>88,9</u>
	69	34

**1 MOVEMENT IN
0. FUNDS**

A 1.10. 23 £	Net movem ent in funds £	A 30.9. 24 £
81,4	83,0	164,5
90	27	17
<u>81,4</u>	<u>83,0</u>	<u>164,5</u>
90	27	17

Net movement in funds, included in the above
are as follows:

	Incomi resourc es £	Resourc expend ed £	Moveme nt in funds £
	337,8	(254,8)	83,0
	57	30	27
	61,1	(61,1)	-
	<u>93</u>	<u>93</u>	
TOTAL FUNDS	<u>399,0</u>	<u>(316,0)</u>	<u>83,0</u>
	50	23	27

Unrestricted funds
General fund

=====

Sailship Training And Learning For Life

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024
TOTAL FUNDS

Unrestricted funds

General fund

Restricted funds

Restricted Funds

Comparatives for movement in funds

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	180,309	(189,420)	(9,111)
Restricted funds			

Restricted Funds

28,0	(28,0)	
03	03	
<u>208,3</u>	<u>(217,4)</u>	<u>(9,1)</u>
12	23	1

Sailship Training And Learning For Life

TOTAL FUNDS

Notes to the Financial Statements - continued
 A current year 12 months and prior year 12 months combined position is as follows:

A	Net movement	A
1,10.	in	30.9.
22	fund	24
90,6	73,9	164,5
01	16	17
<u>90,6</u>	<u>73,9</u>	<u>164,5</u>
01	16	17

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 nt ar 2 hs d r ar 2 hs ed t ent ns, ed ne e ar

Incomi	Resourc	Moveme
resourc	expend	nt
es	ed	in
es	ed	fund
518,1	(444,2)	73,9
66	50	16
89,1	(89,1)	-
96	96	
<u>607,3</u>	<u>(533,4)</u>	<u>73,9</u>
62	46	16

TOTAL FUNDS

Unrestricted funds
 General fund

TOTAL FUNDS

as follows:

Unrestricted funds
 General fund

Restricted funds
 Restricted Funds

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

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Detailed Statement of Financial Activities
for the Year Ended 30 September 2024

	30.9.24 £	30.9.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Income 313,668 Grants 61,195		170,584
Donations	24,187	28,002
	<u>399,050</u>	9,726
		<u>208,312</u>
Total incoming resources	399,050	208,312

EXPENDITURE

Raising donations and

legacies
 CEO's remuneration
 subcontractors

45,0
 201,9
 00
 58,91

38,2
 137,3
 31,04
 65,47

253,8
 70

182,1
 09

Other trading activities

9,21
 8

11,1
 26

Support Management costs

2,09
 88,76
 88,95
 19,9
 2,95
 24,67
 1,32

1,39
 2,79
 24,38
 6,54
 8,46
 6,52
 7-

Travel and stationery and sundry expenses
 telephone
 repairs

34,6
 96

11,1
 19

Financial
 Accountancy
 Depreciation of tangible fixed assets

1,92
 16,3
 0
 18,2
 39
 316,0

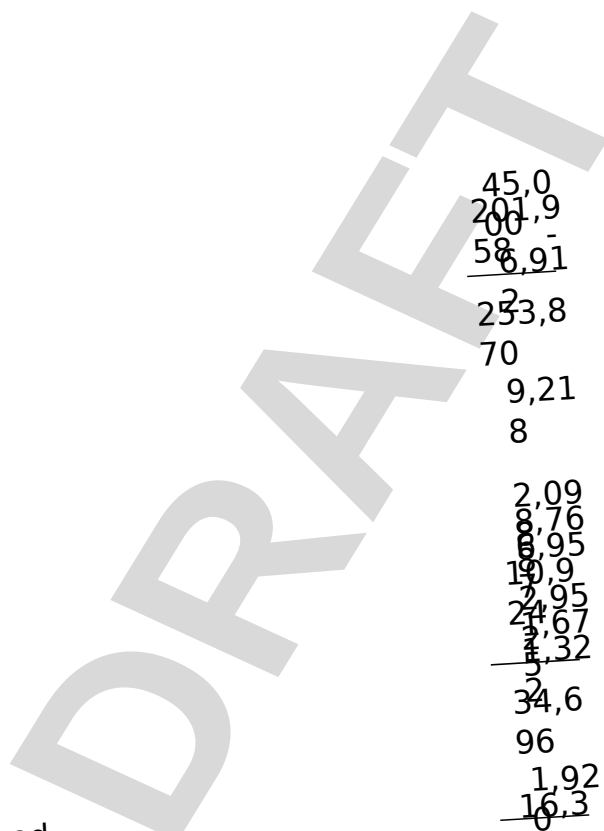
1,71
 11,3
 0
 59,0
 69
 217,4

Total resources expended

23,0
 83,0
 27

23,0
 20,11
 1

Net income/(expenditure)



This page does not form part of the statutory financial statements

SAILSHIP TRAINING AND LEARNING FOR LIFE

England & Wales - Charity number 1174081

Accounts

REGISTERED COMPANY NUMBER: 09235505 (England and Wales)
REGISTERED CHARITY NUMBER: 1174081

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2023
for
Sailship Training & Learning for Life

Goody Chartered Accountants and Tax Advisors
Unit 8 Old Forge Court
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Sailship Training & Learning for Life

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for the Year Ended 30 September 2023

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

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OBJECTIVES AND ACTIVITIES

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We welcome people who are in need by reason of youth, age, ill-health, disability, financial hardship, or other disadvantage and aim to provide relief by assistance to such people but not exclusively, by the provision of activities to develop their mental, physical, and moral capabilities.

In June 2023, Sailship received funding from the Northeast Essex (NEE) and Wellbeing Alliance for two new projects: BE WELL and AGE WELL - two of six LIVE WELL domains. As part of the BE WELL domain, with funding of £85,000 over two years (awarded in two payments - in 2023 = £45,000), 'Fit4life together' supports wellbeing and good mental health to adults in the Tendring District area and includes a specially targeted group - men aged between 35-55, who may be at risk of self-harm, or suicide. This part of the project partners with a local organisation that supports recovery from mental health situations (Open Road, Clacton), who refer participants to the project. Two new staff members have been recruited for the duration of the funding - a project Co-ordinator (32 hrs/week) and a Support Worker (32hrs/week). Sailship strives to continue this project beyond the end of funding period, in December 2025.

Sailship also continues to make good links with community care homes and Tendring District residents, over the age of 65. Our second funded project, from the AGE WELL domain is 'Grow a Friendship with Sailship'. This project supports older people within our local community and care homes/nursing homes, who have early onset dementia, or dementia. A dementia friendly garden is to be constructed within the Sailship grounds and also, a French Boules pitch and exercise area, where chair exercises and gentle tai chi/yoga can be enjoyed. One new staff member has been recruited (16hrs/week) to Co-Ordinate this project. Sailship has also enlisted two partnership organisations that will contribute by referring participants and taking part in a variety of ways (e.g. Chair Exercise classes/ singing together). Participants will also enjoy a lunch/afternoon tea each visit, prepared by the Sailship Trainees, as part of their Catering and Hospitality learning, giving them a 'real' working experience whilst in a safe teaching/training/learning environment, suited to their individual needs and affording our elderly guests opportunity to enjoy their wares. 'The Bay Café' is our teaching kitchen/cafe, built in 2023, entirely by Sailship staff, volunteers, and trainees. This wooden building was funded partly by Sailship itself and by utilising generous funding from The Lifehouse Hotel and Spa and other donations collected over the past year.

Sailship has also agreed to support our participants and trainees further, by providing a free lunchtime meal, often, for some, the only meal they might have in any given day. This aims to support people through the cost-of-living crisis, whilst also educating them about growing own food and how to cook it. Sailship also offers domestic budgeting advice as part of a Life-Skills learning course.

A barrier to accessing these projects is transport and therefore, Sailship is fundraising to enable purchase of its own minibus, to offer free local transport to participants who are neither funded to attend, nor have the means to afford public transport independently. For some it is a choice - transport or lunch. Sailship aims to provide both.

We continue to develop and maintain provision of the vocational enterprises (Kitchen Retail Crafts, Café, Woodwork, Willow Crafts, Soft Crafts, Horticultural Enterprise) and the land on which horticultural and therapeutic gardening is carried out. Sailship includes and welcomes invited community groups to the charity and members of the public, ensuring it upholds safeguarding legislation/regulations, enabling joint working opportunities and community inclusion to the project.

We continue to deliver ASDAN courses.

We continue to develop our work with other agencies and individuals, via community outreach projects and joint working ventures.

Sailship Training & Learning for Life

Report of the Trustees for the Year Ended 30 September 2023

ACHIEVEMENT AND PERFORMANCE

Sailship is a high-quality, vocational training, life skills learning and therapeutic well-being provider for our clients, known as 'Trainees' and now also our 'participants' of the two newly funded projects.

All staff are qualified and trained to a high standard. Provision in 2022/2023 consisted of a 5 days/week offer to our clients with a staff team headed by a fully qualified Careers Guidance Counsellor/SEN Teacher, also consisting of two experienced Learning Support Assistants, three subject specialist tutors and three 1 to 1 support volunteers, along with 1 maintenance staff/ 6 garden/building volunteers, who continue to develop the land, as well as maintain the existing structures/land.

We have a dedicated Trustee Board of four members and together with the CEO/Trustee we are continuing, working with all relevant outside agencies, attending meetings, and completing all relevant paperwork, to ensure our Trainees and participants receive the very best training, learning and support.

Ongoing development of a conservation area enables Trainees and invited groups (eg schools/clubs/community groups) opportunity to take part in educational conservation/preservation/ecology projects.

FINANCIAL REVIEW

We have a pepper-corn lease on the land we utilise which is owned by another charity (RGAT - Rush Green Allotment Trust) and have paid our rent on time. Sailship TLL (Training and Learning for Life) is contracted to Essex County Council as a Day Opportunity Provider to adults with learning disabilities/ mental health support needs and in 2022-23 increased the contract from 47 to 57 placement days, securing sufficient income to therefore pay staff wages beyond the minimum wage level. All eligible staff are enrolled in the workplace pension scheme.

Secured ongoing funding, no longer ring-fenced, for the CEO salary, which began in June 2022, to the sum of £60,000, (over two years), awarded in two payments of £30,000, is carried forward, from June 2022-June 2023, to form the major sum of the CEO's remuneration. Sailship now funds £7,950/annum, thus the CEO salary remains the same (£37,950/yr. gross).

We continue to utilise independent income to further develop the provision of horticultural, craft, kitchen crafts and life skills/work skills training, by purchasing all necessary goods/materials. Also, materials for the provision of course materials for ASDAN entrants.

We have paid all VAT on any goods amounts ourselves. We shall continue to strive to build reserves, despite the difficulties caused by the pandemic and the more recent cost of living crisis, which has seen our energy bills more than triple in size for no extra usage, along with all other running costs increasing by at least double.

We will continue to apply for relevant grant funding to further assist in the development of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

The charitable company was incorporated on 1st August 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09235505 (England and Wales)

Registered Charity number

1174081

Sailship Training & Learning for Life

Report of the Trustees
for the Year Ended 30 September 2023

Registered office

Gertrude Benson House
28 Middleton Road
Sudbury
Suffolk
CO10 7NT

Trustees

Ms F E Barritt	Chief Executive Director / Trustee
Lt Col T R Cottee Retd	Non- Executive Director / Chair of the Board of Trustees
Mr D G Newport	Non- Executive Director /Trustee
Mrs J Weller	Non- Executive Director / Trustee

Independent Examiner

Goody Chartered Accountants & Tax Advisors
ICAEW
Goody Chartered Accountants and Tax Advisors
Unit 8 Old Forge Court
Colchester Road
Elmstead Market
Colchester
Essex
CO7 7EA

Approved by order of the board of trustees on 27 March 2024 and signed on its behalf by:

Ms F E Barritt CEO - Trustee

Independent examiner's report to the trustees of Sailship Training & Learning for Life ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Goody Chartered Accountants & Tax Advisors
ICAEW
Goody Chartered Accountants and Tax Advisors
Unit 8 Old Forge Court
Colchester Road
Elmstead Market
Colchester
Essex
CO7 7EA

27 March 2024

Sailship Training & Learning for Life

Statement of Financial Activities
for the Year Ended 30 September 2023

	Notes	Unrestricted fund £	Restricted fund £	30.9.23 Total funds £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		180,309	28,003	208,312	181,929
		<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE ON					
Raising funds	2	189,420	28,003	217,423	183,526
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(9,111)	-	(9,111)	(1,597)
RECONCILIATION OF FUNDS					
Total funds brought forward		90,601	-	90,601	92,198
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		81,490	-	81,490	90,601
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

Sailship Training & Learning for Life

Balance Sheet

30 September 2023

	Notes	Unrestricted fund £	Restricted fund £	30.9.23 Total funds £	30.9.22 Total funds £
FIXED ASSETS					
Tangible assets	7	50,335	-	50,335	42,883
CURRENT ASSETS					
Debtors	8	24,475	-	24,475	17,299
Cash at bank		11,385	84,229	95,614	47,258
		<u>35,860</u>	<u>84,229</u>	<u>120,089</u>	<u>64,557</u>
CREDITORS					
Amounts falling due within one year	9	(4,705)	(84,229)	(88,934)	(16,839)
NET CURRENT ASSETS		<u>31,155</u>	<u>-</u>	<u>31,155</u>	<u>47,718</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>81,490</u>	<u>-</u>	<u>81,490</u>	<u>90,601</u>
NET ASSETS		<u>81,490</u>	<u>-</u>	<u>81,490</u>	<u>90,601</u>
FUNDS	10				
Unrestricted funds				<u>81,490</u>	<u>90,601</u>
TOTAL FUNDS				<u>81,490</u>	<u>90,601</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2024 and were signed on its behalf by:

F E Barritt CEO - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. RAISING FUNDS

Raising donations and legacies

	30.9.23	30.9.22
	£	£
CEO's remuneration etc	38,231	37,950
Staff costs	143,878	110,949
Support costs	24,188	19,460
	<u>206,297</u>	<u>168,359</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.23	30.9.22
	£	£
Depreciation - owned assets	<u>11,359</u>	<u>6,121</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	30.9.23	30.9.22
	£	£
CEO's remuneration	<u>38,231</u>	<u>37,950</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.9.23	30.9.22
Director/Trustees	1	1
Other	9	7
	<u>10</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	138,454	43,475	181,929
	<hr/>	<hr/>	<hr/>
EXPENDITURE ON			
Raising funds	140,051	43,475	183,526
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(1,597)	-	(1,597)
RECONCILIATION OF FUNDS			
Total funds brought forward	92,198	-	92,198
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>90,601</u>	<u>-</u>	<u>90,601</u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 October 2022	63,468
Additions	18,811
	<hr/>
At 30 September 2023	82,279
	<hr/>
DEPRECIATION	
At 1 October 2022	20,585
Charge for year	11,359
	<hr/>
At 30 September 2023	31,944
	<hr/>
NET BOOK VALUE	
At 30 September 2023	<u>50,335</u>
	<hr/>
At 30 September 2022	<u>42,883</u>
	<hr/>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Trade debtors	23,738	16,433
Prepayments	737	866
	<u>24,475</u>	<u>17,299</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Social security and other taxes	3,054	1,841
Other creditors	84,229	13,558
Accrued expenses	1,651	1,440
	<u>88,934</u>	<u>16,839</u>

10. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	90,601	(9,111)	81,490
	<u>90,601</u>	<u>(9,111)</u>	<u>81,490</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	180,309	(189,420)	(9,111)
Restricted funds			
Restricted Funds	28,003	(28,003)	-
	<u>208,312</u>	<u>(217,423)</u>	<u>(9,111)</u>

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	92,198	(1,597)	90,601
	<u>92,198</u>	<u>(1,597)</u>	<u>90,601</u>

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,454	(140,051)	(1,597)
Restricted funds			
Restricted Funds	43,475	(43,475)	-
TOTAL FUNDS	<u>181,929</u>	<u>(183,526)</u>	<u>(1,597)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	92,198	(10,708)	81,490
TOTAL FUNDS	<u>92,198</u>	<u>(10,708)</u>	<u>81,490</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	318,763	(329,471)	(10,708)
Restricted funds			
Restricted Funds	71,478	(71,478)	-
TOTAL FUNDS	<u>390,241</u>	<u>(400,949)</u>	<u>(10,708)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

Sailship Training & Learning for Life

Detailed Statement of Financial Activities
for the Year Ended 30 September 2023

	30.9.23 £	30.9.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Income	170,584	133,454
Grants	28,002	43,475
Donations	9,726	5,000
	<hr/>	<hr/>
	208,312	181,929
	<hr/>	<hr/>
Total incoming resources	208,312	181,929
 EXPENDITURE		
Raising donations and legacies		
CEO's remuneration	38,231	37,950
Wages	137,367	105,578
Subcontractors	1,041	603
Pensions	5,470	4,768
	<hr/>	<hr/>
	182,109	148,899
 Other trading activities		
Purchases	11,126	15,167
 Support costs		
Management		
Insurance	1,392	1,635
Light and heat	2,799	1,871
Stationery and telephone	4,388	3,409
Sundry expenses	1,546	2,697
Travel	467	186
Training	527	126
Repairs	-	1,554
	<hr/>	<hr/>
	11,119	11,478
 Finance		
Accountancy	1,710	1,860
Depreciation of tangible fixed assets	11,359	6,122
	<hr/>	<hr/>
	13,069	7,982
	<hr/>	<hr/>
Total resources expended	217,423	183,526
	<hr/>	<hr/>
Net expenditure	<u>(9,111)</u>	<u>(1,597)</u>

This page does not form part of the statutory financial statements

SAILSHIP TRAINING AND LEARNING FOR LIFE

England & Wales - Charity number 1174081

Accounts

REGISTERED COMPANY NUMBER: 09235505 (England and Wales)
REGISTERED CHARITY NUMBER: 1174081

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2022
for
Sailship Training & Learning for Life



Goody Chartered Accountants and Tax Advisors
Unit 8 Old Forge Court
Colchester Road
Elmstead Market
Colchester
Essex
CO7 7EA

Sailship Training & Learning for Life

Contents of the Financial Statements
for the Year Ended 30 September 2022

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

Sailship Training & Learning for Life

Report of the Trustees for the Year Ended 30 September 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

To provide a vocational/educational and therapeutic day provision, in an environment that offers quality education through life skills learning, work skills training and therapeutic activity, for learning disabled adults and young people. We welcome people who are in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage and aim to provide relief by assistance to such people, in particular, but not exclusively, by the provision of activities to develop their mental, physical and moral capabilities. We continue to develop and maintain provision of the vocational enterprises (Kitchen Retail Crafts, Café, Woodwork, Willow Crafts, Soft Crafts, Horticultural Enterprise) and the land on which horticultural and therapeutic gardening is carried out. Sailship includes and welcomes invited community groups to the charity and also members of the public, ensuring it upholds safeguarding legislation/regulations, enabling joint working opportunities and community inclusion to the project. We continue to deliver ASDAN courses and aim to include RHS/City & Guilds Courses to the vocational element of the charity. We continue to develop our work with other agencies and individuals, via community outreach projects and joint working ventures. Sailship also continues to make good links with community care homes and local residents over the age of 65. As time moves on, post Covid-19 pandemic all trainees have now returned to their placements.

ACHIEVEMENT AND PERFORMANCE

Sailship is a high-quality, vocational training, life skills learning and therapeutic well-being provider for our clients, known as 'Trainees'. All staff are qualified and trained to a high standard. Provision in 2021/2022 consisted of a 5 days/week offer to our clients with a staff team headed by a fully qualified Careers Guidance Counsellor, also consisting of experienced Learning Support Assistants, 3 subject specialist tutors and 1 support volunteer, along with 1 maintenance staff/ 3 volunteers, who continue to develop the land, as well as maintain the existing structures/land. We have a dedicated Trustee Board of 4 members and together with the CEO/Trustee we are continuing, working with all relevant outside agencies, attending meetings and completing all relevant paperwork, to ensure our Trainees receive the very best training, learning and support. Development of a conservation area enables Trainees and invited groups (eg schools/clubs/community groups) opportunity to take part in educational conservation/preservation/ecology projects. This project hopes to be a major contributor to the preservation of our local natural environment and successful funding to aid its progress has been achieved. Our latest project, funded by Sport England/Active Essex & The Colchester Catalyst Charity, a health/well-being accessible pathway, affords opportunity for all members of the public, especially those who require a safe place to exercise, for walking/jogging, wheelchair riding, walking aid assisted, to support improved physical and mental health.

FINANCIAL REVIEW

We have a pepper-corn lease on the land we utilise which is owned by another charity (RGAT - Rush Green Allotment Trust) and have paid our rent on time. Sailship TLL (Training and Learning for Life) is contracted to Essex County Council as a Day Service Provider to adults with learning disabilities/ mental health support needs and in 2021-22 increased the contract from 43 to 47 placement days, securing sufficient income to therefore pay staff wages beyond the minimum wage level. All eligible staff are enrolled in the work place pension scheme. Secured ongoing funding, ring-fenced, for the CEO salary, which began in June 2021, to the sum of £99,000, is carried forward, from June 2021-June 2022, to form the major sum of the CEO's remuneration. Sailship continues to fund £4,950/annum, thus the CEO salary remains the same (£37,950/yr gross). We continue to utilise independent income to further develop the provision of horticultural, craft, kitchen crafts and life skills/work skills training, by purchasing all necessary goods/materials. Also, materials for the provision of course materials for ASDAN entrants. We have paid all VAT on any goods amounts ourselves. We shall continue to strive to build reserves, despite the difficulties caused by the pandemic, due to closure. We will continue to apply for relevant grant funding to further assist in the development of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

The charitable company was incorporated on 1st August 2017.

Sailship Training & Learning for Life

Report of the Trustees
for the Year Ended 30 September 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
09235505 (England and Wales)

Registered Charity number
1174081

Registered office

Trustees

Ms F E Barritt	Chief Executive Director / Trustee
Lt Col T R Cottee Retd	Non- Executive Director / Chair of the Board of Trustees
Mr D G Newport	Non- Executive Director / Trustee
Mrs J Weller	Non- Executive Director / Trustee

Independent Examiner

Goody Chartered Accountants & Tax Advisors
ICAEW
Goody Chartered Accountants and Tax Advisors
Unit 8 Old Forge Court
Colchester Road
Elmstead Market
Colchester
Essex
CO7 7EA

Approved by order of the board of trustees on 6/6/23 and signed on its behalf by:


.....
Ms F E Barritt CEO - Trustee

Independent Examiner's Report to the Trustees of
Sailship Training & Learning for Life

Independent examiner's report to the trustees of Sailship Training & Learning for Life ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Goody Chartered Accountants & Tax Advisors
ICAEW
Goody Chartered Accountants and Tax Advisors
Unit 8 Old Forge Court
Colchester Road
Elmstead Market
Colchester
Essex
CO7 7EA

Date:

6/6/23

Sailship Training & Learning for Life

Statement of Financial Activities
for the Year Ended 30 September 2022

	Notes	Unrestricted fund £	Restricted fund £	30.9.22 Total funds £	30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		138,454	43,475	181,929	192,051
		<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE ON					
Raising funds	2	140,051	43,475	183,526	187,181
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(1,597)	-	(1,597)	4,870
RECONCILIATION OF FUNDS					
Total funds brought forward		92,198	-	92,198	87,326
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		90,601	-	90,601	92,196
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Surplus and Deficit Account 968

Posting discrepancies were found in the reserve accounts listed below. This is because the brought forward postings in the current year are not equal to the figures carried forward by IRIS at the end of last year. Please check your postings in the brought forward account for the surplus and deficit account 968.

	Unrestricted funds £	Total funds £
Brought forward - 968/1	92,198	92,198
Carried forward	92,196	92,196
Difference	(2)	(2)
	<hr/> <hr/>	<hr/> <hr/>

Post to relevant accounts (see ICHA chart of accounts for further details)

Sailship Training & Learning for Life

Balance Sheet
30 September 2022

	Notes	Unrestricted fund £	Restricted fund £	30.9.22 Total funds £	30.9.21 Total funds £
FIXED ASSETS					
Tangible assets	7	42,883	-	42,883	27,052
CURRENT ASSETS					
Debtors	8	17,299	-	17,299	14,903
Cash at bank		33,700	13,558	47,258	72,790
		<u>50,999</u>	<u>13,558</u>	<u>64,557</u>	<u>87,693</u>
CREDITORS					
Amounts falling due within one year	9	(3,281)	(13,558)	(16,839)	(22,549)
NET CURRENT ASSETS					
		<u>47,718</u>	<u>-</u>	<u>47,718</u>	<u>65,144</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>90,601</u>	<u>-</u>	<u>90,601</u>	<u>92,196</u>
NET ASSETS					
		<u>90,601</u>	<u>-</u>	<u>90,601</u>	<u>92,196</u>
FUNDS					
Unrestricted funds	10			90,601	92,196
TOTAL FUNDS					
				<u>90,601</u>	<u>92,196</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.


The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 6.6.23 and were signed on its behalf by:


F E Barritt CEO - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Sailship Training & Learning for Life

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

2. RAISING FUNDS

Raising donations and legacies

	30.9.22	30.9.21
	£	£
CEO's remuneration etc	37,950	38,363
Staff costs	110,949	104,976
Support costs	19,460	27,501
	<u>168,359</u>	<u>170,840</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.22	30.9.21
	£	£
Depreciation - owned assets	<u>6,121</u>	<u>2,068</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	30.9.22	30.9.21
	£	£
CEO's remuneration	<u>37,950</u>	<u>38,363</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.9.22	30.9.21
Director/Trustees	1	1
Other	7	9
	<u>8</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	133,629	58,422	192,051
EXPENDITURE ON			
Raising funds	128,759	58,422	187,181
NET INCOME	4,870	-	4,870
RECONCILIATION OF FUNDS			
Total funds brought forward	87,326	-	87,326
TOTAL FUNDS CARRIED FORWARD	92,196	-	92,196

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 October 2021	41,516
Additions	21,952
At 30 September 2022	63,468
DEPRECIATION	
At 1 October 2021	14,464
Charge for year	6,121
At 30 September 2022	20,585
NET BOOK VALUE	
At 30 September 2022	42,883
At 30 September 2021	27,052

Sailship Training & Learning for Life

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Trade debtors	16,433	14,903
Prepayments	866	-
	<u>17,299</u>	<u>14,903</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Social security and other taxes	1,841	1,841
Other creditors	13,558	19,688
Accrued expenses	1,440	1,020
	<u>16,839</u>	<u>22,549</u>

10. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	92,198	(1,597)	90,601
	<u>92,198</u>	<u>(1,597)</u>	<u>90,601</u>
TOTAL FUNDS	<u>92,198</u>	<u>(1,597)</u>	<u>90,601</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,454	(140,051)	(1,597)
Restricted funds			
Restricted Funds	43,475	(43,475)	-
	<u>181,929</u>	<u>(183,526)</u>	<u>(1,597)</u>
TOTAL FUNDS	<u>181,929</u>	<u>(183,526)</u>	<u>(1,597)</u>

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	87,326	4,870	92,196
	<u>87,326</u>	<u>4,870</u>	<u>92,196</u>
TOTAL FUNDS	<u>87,326</u>	<u>4,870</u>	<u>92,196</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,629	(128,759)	4,870
Restricted funds			
Restricted Funds	58,422	(58,422)	-
TOTAL FUNDS	<u>192,051</u>	<u>(187,181)</u>	<u>4,870</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	87,326	3,273	90,599
TOTAL FUNDS	<u>87,326</u>	<u>3,273</u>	<u>90,599</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	272,083	(268,810)	3,273
Restricted funds			
Restricted Funds	101,897	(101,897)	-
TOTAL FUNDS	<u>373,980</u>	<u>(370,707)</u>	<u>3,273</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

Sailship Training & Learning for Life

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	30.9.22	30.9.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Income	133,454	133,629
Grants	43,475	58,422
Donations	5,000	-
	<hr/>	<hr/>
	181,929	192,051
Total incoming resources	<hr/>	<hr/>
	181,929	192,051
EXPENDITURE		
Raising donations and legacies		
CEO's remuneration	37,950	38,363
Wages	105,578	99,092
Subcontractors	603	1,241
Pensions	4,768	4,643
	<hr/>	<hr/>
	148,899	143,339
Other trading activities		
Purchases	15,167	16,341
Support costs		
Management		
Rates and water	-	657
Insurance	1,635	1,429
Light and heat	1,871	1,514
Stationery and telephone	3,409	4,253
Sundry expenses	2,697	14,830
Travel	186	42
Training	126	330
Repairs	1,554	939
	<hr/>	<hr/>
	11,478	23,994
Finance		
Accountancy	1,860	1,440
Depreciation of tangible fixed assets	6,122	2,067
	<hr/>	<hr/>
	7,982	3,507
Total resources expended	<hr/>	<hr/>
	183,526	187,181
Net (expenditure)/income	<hr/>	<hr/>
	(1,597)	4,870

This page does not form part of the statutory financial statements

SAILSHIP TRAINING AND LEARNING FOR LIFE

England & Wales - Charity number 1174081

Accounts

REGISTERED COMPANY NUMBER: 09235505 (England and Wales)
REGISTERED CHARITY NUMBER: 1174081

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2021
for
Sailship Training & Learning for Life

Goody Chartered Accountants and Tax Advisors
Unit 8 Old Forge Court
Colchester Road
Elmstead Market
Colchester
Essex
CO7 7EA

Sailship Training & Learning for Life

Contents of the Financial Statements
for the Year Ended 30 September 2021

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

To provide a vocational/therapeutic day provision, in an environment that offers quality education through life skills learning and work skills training and also therapy/counselling for learning disabled adults and young people. We welcome people who are in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage and aim to provide relief by assistance to such people, in particular, but not exclusively, by the provision of activities to develop their mental, physical and moral capabilities.

We continue to develop and maintain provision of the vocational enterprises (Kitchen Retail Crafts, Café, Woodwork, Willow Crafts, Soft Crafts, Horticultural Enterprise) and the land on which horticultural and therapeutic gardening is carried out.

Sailship includes and welcomes invited community groups to the charity and also members of the public, ensuring it upholds safeguarding legislation/regulations, enabling joint working opportunities and community inclusion to the project.

We continue to deliver ASDAN courses and aim to include RHS/City & Guilds Courses to the vocational element of the charity. We also intend to continue to develop our work with other agencies and individuals, via community outreach projects. Post Covid-19 and the closure of the site for some time, during lockdown, we are now fully re-opened to our Trainees and the charity has continued its linking further with the local community. A positive situation, brought about by the pandemic. Whilst some Trainees remain at home, most have returned to their placements. An integrated approach of outreach/on site support will continue, until all feel able to return to their on-site support arrangements.

ACHIEVEMENT AND PERFORMANCE

Sailship is a high-quality, vocational training, life skills learning and therapeutic well-being provider for our clients, known as 'Trainees'. All staff are qualified and trained to a high standard. Provision in 2020/2021 consisted of a 5 days/week offer to our clients with a staff team of experienced Learning Support Assistants, a fully qualified counsellor (BA hons), 3 subject specialist tutors and maintenance staff who helped to develop the land, as well as maintain the existing structures/land. We have a dedicated Trustee Board of 4 members and together with the CEO/Trustee we are continuing, working with all relevant outside agencies, attending meetings and completing all relevant paperwork, to ensure our Trainees receive the very best training, learning and support. In 2020 Sailship began to develop a conservation area where our Trainees and other invited groups (eg schools/clubs/community groups) will be able to take part in educational conservation/preservation/ecology projects. This project hopes to be a major contributor to the preservation of our local natural environment and successful funding to aid its progress has been achieved. Our latest project, funded by Sport England/Active Essex & The Colchester Catalyst Charity, a health/well-being accessible pathway, affords opportunity for all members of the public, especially those who require a safe place to exercise, for walking/jogging, wheelchair riding, walking aid assisted, to support improved physical and mental health.

FINANCIAL REVIEW

We have a pepper-corn lease on the land we utilise which is owned by another charity (RGAT - Rush Green Allotment Trust) and have paid our rent on time. Sailship TLL (Training and Learning for Life) is contracted to Essex County Council as a Day Service Provider to adults with learning disabilities/ mental health support needs and in 2020 increased the contract from 41 to 43 placement days, despite the pandemic, securing sufficient income to therefore pay staff wages beyond the minimum wage level. All eligible staff are enrolled in the work place pension scheme. We have successfully secured ongoing funding, ring-fenced, for the CEO salary, which began in June 2020, to the sum of £99,000, for a further 3 years funding award, from June 2020- June 2023. In September 2020, the charity awarded a salary raise to the CEO. Therefore, the charity now partially funds its CEO to the sum of £4,950 per annum, thus increasing the salary from the funded amount of £33,000, to £37,950.

We continue to utilise independent income to further develop the provision of horticultural, craft, kitchen crafts and life skills/work skills training, by purchasing all necessary goods/materials. Also, materials for the provision of course materials for ASDAN entrants. We have paid all VAT on any goods amounts ourselves. We shall continue to strive to build reserves, despite the difficulties caused by the pandemic, due to closure. We will continue to apply for relevant grant funding to further assist in the development of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

The charitable company was incorporated on 1st August 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09235505 (England and Wales)

Registered Charity number

1174081

Registered office

Trustees

Ms F E Barritt	Chief Executive Director / Trustee
Lt Col T R Cottee Retd	Non- Executive Director / Chair of the Board of Trustees
Mr D G Newport	Non- Executive Director /Trustee
Mrs J Weller	Non- Executive Director / Trustee

Independent Examiner

Goody Chartered Accountants & Tax Advisors
ICAEW
Goody Chartered Accountants and Tax Advisors
Unit 8 Old Forge Court
Colchester Road
Elmstead Market
Colchester
Essex
CO7 7EA

Approved by order of the board of trustees on 15 June 2022 and signed on its behalf by:

Ms F E Barritt CEO - Trustee

Independent examiner's report to the trustees of Sailship Training & Learning for Life ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Goody Chartered Accountants & Tax Advisors
ICAEW
Goody Chartered Accountants and Tax Advisors
Unit 8 Old Forge Court
Colchester Road
Elmstead Market
Colchester
Essex
CO7 7EA

15 June 2022

Sailship Training & Learning for Life

Statement of Financial Activities
for the Year Ended 30 September 2021

	Notes	Unrestricted fund £	Restricted fund £	30.9.21 Total funds £	30.9.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		133,629	58,422	192,051	152,364
Other income		-	-	-	6,623
Total		133,629	58,422	192,051	158,987
EXPENDITURE ON					
Raising funds	2	128,759	58,422	187,181	140,763
NET INCOME		4,870	-	4,870	18,224
RECONCILIATION OF FUNDS					
Total funds brought forward		87,326	-	87,326	69,102
TOTAL FUNDS CARRIED FORWARD		92,196	-	92,196	87,326

Sailship Training & Learning for Life

Balance Sheet

30 September 2021

	Notes	Unrestricted fund £	Restricted fund £	30.9.21 Total funds £	30.9.20 Total funds £
FIXED ASSETS					
Tangible assets	7	27,052	-	27,052	27,953
CURRENT ASSETS					
Debtors	8	14,903	-	14,903	16,090
Cash at bank		58,103	14,687	72,790	73,434
		<u>73,006</u>	<u>14,687</u>	<u>87,693</u>	<u>89,524</u>
CREDITORS					
Amounts falling due within one year	9	(7,862)	(14,687)	(22,549)	(30,151)
NET CURRENT ASSETS		<u>65,144</u>	<u>-</u>	<u>65,144</u>	<u>59,373</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>92,196</u>	<u>-</u>	<u>92,196</u>	<u>87,326</u>
NET ASSETS		<u>92,196</u>	<u>-</u>	<u>92,196</u>	<u>87,326</u>
FUNDS	10				
Unrestricted funds				<u>92,196</u>	<u>87,326</u>
TOTAL FUNDS				<u>92,196</u>	<u>87,326</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 June 2022 and were signed on its behalf by:

F E Barritt CEO - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. RAISING FUNDS

Raising donations and legacies

	30.9.21	30.9.20
	£	£
CEO's remuneration etc	38,363	33,000
Staff costs	104,976	81,058
Support costs	27,501	22,778
	<u>170,840</u>	<u>136,836</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.21	30.9.20
	£	£
Depreciation - owned assets	<u>2,068</u>	<u>3,438</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	30.9.21	30.9.20
	£	£
CEO's remuneration	<u>38,363</u>	<u>33,000</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.9.21	30.9.20
Director/Trustees	-	1
Other	-	8
	<u>-</u>	<u>9</u>
	<u>-</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	113,295	39,069	152,364
Other income	6,623	-	6,623
Total	<u>119,918</u>	<u>39,069</u>	<u>158,987</u>
EXPENDITURE ON			
Raising funds	101,694	39,069	140,763
NET INCOME	<u>18,224</u>	<u>-</u>	<u>18,224</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	69,102	-	69,102
TOTAL FUNDS CARRIED FORWARD	<u><u>87,326</u></u>	<u><u>-</u></u>	<u><u>87,326</u></u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 October 2020	40,349
Additions	1,167
At 30 September 2021	<u>41,516</u>
DEPRECIATION	
At 1 October 2020	12,396
Charge for year	2,068
At 30 September 2021	<u>14,464</u>
NET BOOK VALUE	
At 30 September 2021	<u><u>27,052</u></u>
At 30 September 2020	<u><u>27,953</u></u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21	30.9.20
	£	£
Trade debtors	14,903	16,090
	<u> </u>	<u> </u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21	30.9.20
	£	£
Social security and other taxes	1,841	3,022
Other creditors	19,688	26,109
Accrued expenses	1,020	1,020
	<u> </u>	<u> </u>
	22,549	30,151
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 1.10.20	Net movement in funds	At 30.9.21
	£	£	£
Unrestricted funds			
General fund	87,326	4,870	92,196
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	87,326	4,870	92,196
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	133,629	(128,759)	4,870
Restricted funds			
Restricted Funds	58,422	(58,422)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	192,051	(187,181)	4,870
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

	At 1.10.19	Net movement in funds	At 30.9.20
	£	£	£
Unrestricted funds			
General fund	69,102	18,224	87,326
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	69,102	18,224	87,326
	<u> </u>	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,918	(101,694)	18,224
Restricted funds			
Restricted Funds	39,069	(39,069)	-
TOTAL FUNDS	<u>158,987</u>	<u>(140,763)</u>	<u>18,224</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	69,102	23,094	92,196
TOTAL FUNDS	<u>69,102</u>	<u>23,094</u>	<u>92,196</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	253,547	(230,453)	23,094
Restricted funds			
Restricted Funds	97,491	(97,491)	-
TOTAL FUNDS	<u>351,038</u>	<u>(327,944)</u>	<u>23,094</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

Sailship Training & Learning for Life

Detailed Statement of Financial Activities
for the Year Ended 30 September 2021

	30.9.21 £	30.9.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Income	133,629	113,296
Grants	58,422	39,068
	<hr/>	<hr/>
	192,051	152,364
Other income		
Government grants - Covid 19	-	6,623
	<hr/>	<hr/>
Total incoming resources	192,051	158,987
EXPENDITURE		
Raising donations and legacies		
CEO's remuneration	38,363	33,000
Wages	99,092	75,514
Subcontractors	1,241	2,138
Pensions	4,643	3,406
	<hr/>	<hr/>
	143,339	114,058
Other trading activities		
Purchases	16,341	3,927
Support costs		
Management		
Rates and water	657	1,366
Insurance	1,429	925
Light and heat	1,514	1,718
Stationery and telephone	4,253	4,114
Sundry expenses	14,830	4,351
Travel	42	-
Training	330	1,186
Repairs	939	4,300
	<hr/>	<hr/>
	23,994	17,960
Finance		
Accountancy	1,440	1,380
Depreciation of tangible fixed assets	2,067	3,438
	<hr/>	<hr/>
	3,507	4,818
	<hr/>	<hr/>
Total resources expended	187,181	140,763
	<hr/>	<hr/>
Net income	4,870	18,224
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

SAILSHIP TRAINING AND LEARNING FOR LIFE

England & Wales - Charity number 1174081

Accounts

REGISTERED COMPANY NUMBER: 09235505 (England and Wales)
REGISTERED CHARITY NUMBER: 1174081

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2020
for
Sailship Training and Learning for Life

Howlett's Chartered Accountants
Unit 8 Old Forge Court
Colchester Road
Elmstead Market
Colchester
Essex
CO7 7EA

Sailship Training and Learning for Life

Contents of the Financial Statements
for the Year Ended 30 September 2020

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

To provide a vocational/therapeutic day provision, in an environment that offers quality education through life skills learning and work skills training and also therapy/counselling for learning disabled adults and young people.

We welcome people who are in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage and aim to provide relief by assistance to such people, in particular, but not exclusively, by the provision of activities to develop their mental, physical and moral capabilities.

We continue to develop a counselling service, offered by qualified and experienced staff, to support learning disabled adults, through person centred/humanistic counselling - an area of support that has little reported contribution in the professional field. We shall be offering this service to the wider community in time.

We continue to develop and maintain provision of the vocational enterprises (Kitchen Retail Crafts, Café, Woodwork, Willow Crafts, Soft Crafts, Horticultural Enterprise) and the land on which horticultural and therapeutic gardening is carried out. Sailship includes and welcomes invited community groups to the charity, ensuring it upholds safeguarding legislation/regulations, enabling joint working opportunities and community inclusion to the project. We continue to deliver ASDAN courses and aim to include RHS/City & Guilds Courses to the vocational element of the charity. We also intend to continue to develop our work with other agencies and individuals, via community outreach projects. Covid-19 and the closure of the site for some time, during lockdown, has resulted in the charity supporting its service-users in their homes and also supporting the wider community and four Care Homes, with Green Care packages, on a weekly basis. This is in support of good mental health and has resulted in the charity linking further with the local community. A positive situation, brought about by the pandemic.

ACHIEVEMENT AND PERFORMANCE

Sailship is a high-quality, vocational training, life skills learning and therapeutic well-being provider for our clients, known as 'Trainees'. All staff are qualified and trained to a high standard. Provision in 2019/2020 consisted of a 5 days/week offer to our clients with a staff team of experienced Learning Support Assistants, a fully qualified counsellor (BA hons), 3 subject specialist tutors and maintenance staff who helped to develop the land, as well as maintain the existing structures/land.

We have a dedicated Trustee Board of 4 members and together with the CEO/Trustee we are continuing, working with all relevant outside agencies, attending meetings and completing all relevant paperwork, to ensure our Trainees receive the very best training, learning and support.

In 2020 Sailship began to develop a conservation area where our Trainees and other invited groups (eg schools/clubs/community groups) will be able to take part in educational conservation/preservation/ecology projects. This project hopes to be a major contributor to the preservation of our local natural environment and will seek funding to aid its progress.

FINANCIAL REVIEW

We have a pepper-corn lease on the land we utilise which is owned by another charity (RGAT - Rush Green Allotment Trust) and have paid our rent on time.

Sailship TLL (Training and Learning for Life) is contracted to Essex County Council as a Day Service Provider to adults with learning disabilities/ mental health support needs and in 2020 increased the contract from 41 to 43 placement days, despite the pandemic, securing sufficient income to therefore pay staff wages beyond the minimum wage level.

All eligible staff are enrolled in the work place pension scheme.

We have successfully secured ongoing funding, ring-fenced, for the CEO salary, which began in June 2020, to the sum of £99,000, for a further 3 years funding award, from June 2020- June 2023. In September 2020, the charity awarded a salary raise to the CEO. Therefore, the charity now partially funds its CEO to the sum of £4,950 per annum, thus increasing the salary from the funded amount of £33,000, to £37,950.

We have used independent income to further develop the provision of horticultural, craft, kitchen crafts and life skills/work skills training by purchasing all necessary goods/materials. Also, materials for the provision of course materials for ASDAN entrants.

We have paid all VAT on any goods amounts ourselves.

We shall continue to strive to build reserves, to secure a self-sufficient charity, moving forwards, when secured staff funding will cease. We will continue to apply for relevant grant funding to further assist in the development of the charity.

Sailship Training and Learning for Life

Report of the Trustees
for the Year Ended 30 September 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

The charitable company was incorporated on 1st August 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09235505 (England and Wales)

Registered Charity number

1174081

Registered office

Gertude Benson House
The Old Hatchery
Great Henny
Sudbury
Suffolk
CO10 7NL

Trustees

Ms F E Barritt	Chief Executive Director / Trustee
Lt Col T R Cottee Retd	Non- Executive Director / Chair of the Board of Trustees
Mr D G Newport	Non- Executive Director /Trustee
Mrs J Weller	Non- Executive Director / Trustee

Independent Examiner

Howletts Chartered Accountants
ICAEW
Howlett's Chartered Accountants
Unit 8 Old Forge Court
Colchester Road
Elmstead Market
Colchester
Essex
CO7 7EA

Approved by order of the board of trustees on 16 June 2021 and signed on its behalf by:

Ms F E Barritt CEO - Trustee

Independent examiner's report to the trustees of Sailship Training and Learning for Life ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Howletts Chartered Accountants
ICAEW
Howlett's Chartered Accountants
Unit 8 Old Forge Court
Colchester Road
Elmstead Market
Colchester
Essex
CO7 7EA

16 June 2021

Sailship Training and Learning for Life

Statement of Financial Activities
for the Year Ended 30 September 2020

	Notes	Unrestricted fund £	Restricted fund £	30.9.20 Total funds £	30.9.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		113,295	39,069	152,364	151,625
Other income		6,623	-	6,623	-
Total		<u>119,918</u>	<u>39,069</u>	<u>158,987</u>	<u>151,625</u>
EXPENDITURE ON					
Raising funds	2	101,694	39,069	140,763	132,285
NET INCOME		<u>18,224</u>	<u>-</u>	<u>18,224</u>	<u>19,340</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>69,102</u>	<u>-</u>	<u>69,102</u>	<u>49,762</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>87,326</u></u>	<u><u>-</u></u>	<u><u>87,326</u></u>	<u><u>69,102</u></u>

Sailship Training and Learning for Life

Balance Sheet

30 September 2020

	Notes	Unrestricted fund £	Restricted fund £	30.9.20 Total funds £	30.9.19 Total funds £
FIXED ASSETS					
Tangible assets	7	27,953	-	27,953	25,496
CURRENT ASSETS					
Debtors	8	16,090	-	16,090	27,865
Cash at bank		52,325	21,109	73,434	40,846
		<u>68,415</u>	<u>21,109</u>	<u>89,524</u>	<u>68,711</u>
CREDITORS					
Amounts falling due within one year	9	(9,042)	(21,109)	(30,151)	(25,105)
NET CURRENT ASSETS		<u>59,373</u>	<u>-</u>	<u>59,373</u>	<u>43,606</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>87,326</u>	<u>-</u>	<u>87,326</u>	<u>69,102</u>
NET ASSETS		<u>87,326</u>	<u>-</u>	<u>87,326</u>	<u>69,102</u>
FUNDS	10				
Unrestricted funds				<u>87,326</u>	<u>69,102</u>
TOTAL FUNDS				<u>87,326</u>	<u>69,102</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 June 2021 and were signed on its behalf by:

F E Barritt CEO - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. RAISING FUNDS

Raising donations and legacies

	30.9.20	30.9.19
	£	£
CEO's remuneration etc	33,000	33,000
Staff costs	81,058	75,963
Support costs	22,778	19,576
	<u>136,836</u>	<u>128,539</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.20	30.9.19
	£	£
Depreciation - owned assets	<u>3,438</u>	<u>2,174</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	30.9.20	30.9.19
	£	£
CEO's remuneration	<u>33,000</u>	<u>33,000</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.9.20	30.9.19
Director/Trustees	1	1
Other	<u>8</u>	<u>7</u>
	<u>9</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	108,517	43,108	151,625
EXPENDITURE ON			
Raising funds	89,177	43,108	132,285
NET INCOME	19,340	-	19,340
RECONCILIATION OF FUNDS			
Total funds brought forward	49,762	-	49,762
TOTAL FUNDS CARRIED FORWARD	<u>69,102</u>	<u>-</u>	<u>69,102</u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 October 2019	34,454
Additions	5,895
At 30 September 2020	<u>40,349</u>
DEPRECIATION	
At 1 October 2019	8,958
Charge for year	3,438
At 30 September 2020	<u>12,396</u>
NET BOOK VALUE	
At 30 September 2020	<u>27,953</u>
At 30 September 2019	<u>25,496</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.20	30.9.19
	£	£
Trade debtors	<u>16,090</u>	<u>27,865</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.20	30.9.19
	£	£
Social security and other taxes	3,022	1,036
Other creditors	26,109	23,049
Accrued expenses	<u>1,020</u>	<u>1,020</u>
	<u>30,151</u>	<u>25,105</u>

10. MOVEMENT IN FUNDS		Net	
	At	movement	At
	1.10.19	in funds	30.9.20
	£	£	£
Unrestricted funds			
General fund	69,102	18,224	87,326
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>69,102</u>	<u>18,224</u>	<u>87,326</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	119,918	(101,694)	18,224
Restricted funds			
Restricted Funds	39,069	(39,069)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>158,987</u>	<u>(140,763)</u>	<u>18,224</u>

Comparatives for movement in funds

	At	Net	At
	1.10.18	movement	30.9.19
	£	in funds	£
		£	
Unrestricted funds			
General fund	49,762	19,340	69,102
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>49,762</u>	<u>19,340</u>	<u>69,102</u>

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,517	(89,177)	19,340
Restricted funds			
Restricted Funds	43,108	(43,108)	-
TOTAL FUNDS	<u>151,625</u>	<u>(132,285)</u>	<u>19,340</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.18 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	49,762	37,564	87,326
TOTAL FUNDS	<u>49,762</u>	<u>37,564</u>	<u>87,326</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	228,435	(190,871)	37,564
Restricted funds			
Restricted Funds	82,177	(82,177)	-
TOTAL FUNDS	<u>310,612</u>	<u>(273,048)</u>	<u>37,564</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.

Sailship Training and Learning for Life

Detailed Statement of Financial Activities for the Year Ended 30 September 2020

	30.9.20 £	30.9.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Income	113,296	108,516
Grants	39,068	43,109
	<hr/>	<hr/>
	152,364	151,625
Other income		
Government grants - Covid 19	6,623	-
	<hr/>	<hr/>
Total incoming resources	158,987	151,625
EXPENDITURE		
Raising donations and legacies		
CEO's remuneration	33,000	33,000
Wages	75,514	68,226
Subcontractors	2,138	4,402
Pensions	3,406	3,335
	<hr/>	<hr/>
	114,058	108,963
Other trading activities		
Purchases	3,927	3,746
Support costs		
Management		
Rates and water	1,366	2,051
Insurance	925	1,234
Light and heat	1,718	2,135
Stationery and telephone	4,114	3,602
Sundry expenses	4,351	2,239
Travel	-	238
Training	1,186	2,455
Repairs	4,300	2,308
	<hr/>	<hr/>
	17,960	16,262
Finance		
Accountancy	1,380	1,140
Depreciation of tangible fixed assets	3,438	2,174
	<hr/>	<hr/>
	4,818	3,314
	<hr/>	<hr/>
Total resources expended	140,763	132,285
	<hr/>	<hr/>
Net income	18,224	19,340
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements