

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

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for the Year Ended 30 September 2020

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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.

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 Cottey 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
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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		119,918	39,069	158,987	151,625
EXPENDITURE ON					
Raising funds	2	101,694	39,069	140,763	132,285
NET INCOME		18,224	-	18,224	19,340
RECONCILIATION OF FUNDS					
Total funds brought forward		69,102	-	69,102	49,762
TOTAL FUNDS CARRIED FORWARD		87,326	-	87,326	69,102

The notes form part of these financial statements

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
		<hr/> 68,415	<hr/> 21,109	<hr/> 89,524	<hr/> 68,711
CREDITORS					
Amounts falling due within one year	9	(9,042)	(21,109)	(30,151)	(25,105)
NET CURRENT ASSETS		<hr/> 59,373	<hr/> -	<hr/> 59,373	<hr/> 43,606
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 87,326	<hr/> -	<hr/> 87,326	<hr/> 69,102
NET ASSETS		<hr/> 87,326	<hr/> -	<hr/> 87,326	<hr/> 69,102
FUNDS	10				
Unrestricted funds				87,326	69,102
TOTAL FUNDS				<hr/> 87,326	<hr/> 69,102

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

- 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 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	8	7
	<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	69,102	-	69,102

7. TANGIBLE FIXED ASSETS

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

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20	30.9.19
	£	£
Trade debtors	16,090	27,865

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	1,020	1,020
	30,151	25,105

10. 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
TOTAL FUNDS	69,102	18,224	87,326

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	158,987	(140,763)	18,224

Comparatives for movement in funds

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

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/> 152,364	<hr/> 151,625
Other income		
Government grants - Covid 19	6,623	-
	<hr/> 158,987	<hr/> 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/> 114,058	<hr/> 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/> 17,960	<hr/> 16,262
Finance		
Accountancy	1,380	1,140
Depreciation of tangible fixed assets	3,438	2,174
	<hr/> 4,818	<hr/> 3,314
Total resources expended	<hr/> 140,763	<hr/> 132,285
Net income	<hr/> 18,224	<hr/> 19,340

This page does not form part of the statutory financial statements