

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
Colchester Road
Elmstead Market
Colchester
Essex
CO7 7EA

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for the Year Ended 30 September 2023

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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 2023. 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 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.

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 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

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
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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

- 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 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	90,601	-	90,601
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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	50,335
	<hr/> <hr/>
At 30 September 2022	42,883
	<hr/> <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>
TOTAL FUNDS	<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>
TOTAL FUNDS	<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>
TOTAL FUNDS	<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.

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>