

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

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

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for the Year Ended 30 September
2024

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		Activities

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

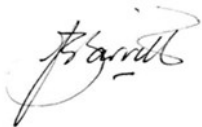
Trustees

Ms F E Barritt	Chief Executive Director / Trustee
Lt Col T R 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
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

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	Notes			
Donations and legacies		<u>337,857</u>	<u>61,193</u>	<u>399,050</u>
				<u>208,312</u>
EXPENDITURE ON				
Raising funds	2	252,732	61,193	313,925
				217,423
Other		2,098	-	2,098
				-

Total
I
NET
INCOME/(EXPENDITURE)
RECONCILIATION OF
FUNDS
Total funds brought
forward
TOTAL FUNDS CARRIED
FORWARD

			316,0	217,4
254,8	61,1	23	23	23
30	93	-	83,0	(9,11
83,0	-	27	1	1
27	-	81,4	90,6	90,6
81,4	-	90	01	01
90		164,5	81,4	81,4
164,5		17	90	90
17				

30 September 2024

				30.9.24	30.9.23
		Unrestricted	Restricted	Total	Total
		fund	fund	funds	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
		99,929	96,624	196,553	120,089

CREDITOR
Amounts fa

CREDITOR
Amounts falling due within
one year

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

(b) The charity company entitled exempt from audit under Section 47 of the Companies Act 2006. The member having no requirement to obtain an audit of its financial statements for the year ended 31 September 2024 in accordance with Section 476 of the Companies Act 2006. The charity company has kept accounts with Section 38 and 38 of the Companies Act 2006. The charity company has prepared financial statements which are true and fair in all material respects for the year ended 31 September 2024.

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):

30.9.	30.9.
£246,319	£231,359

4. TRUSTEES' REMUNERATION AND BENEFITS

30.9.	30.9.
£245,000	£238,231

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

30.9.	30.9.
£241,506	£239,100

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	180,309	28,003	208,312
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EXPENDITURE ON

Raising funds	189,420	28,003	217,423
---------------	---------	--------	---------

NET INCOME/(EXPENDITURE)	(9,111)	-	(9,111)
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RECONCILIATION OF FUNDS
Total funds brought forward

TOTAL FUNDS CARRIED FORWARD
TANGIBLE FIXED ASSETS

COS

At 1 October 2023

At 30 September 2024

DEPRECIATION

At 1 October 2023

At 30 September 2024

NET BOOK VALUE

At 30 September 2024

90,6	-	90,6
01	-	01
81,4	-	81,4
90	-	90
Plant, machinery and equipment	Motor vehicles	Total
82,2	21,6	82,2
13,8	00,6	35,4
96,0	00	117,6
96	00	96
31,9	2,88	31,9
13,4	0,88	16,3
44,4	0	44,4
29,3	0	29,3
83	18,7	63
50,7	20	69,4
30,3	-	30,3
35	-	35

8. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Trade debtors

Prepayments

30.9.24	30.9.23
£	£
47,814	23,738
1,747	737
49,561	24,475

9. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

30.9.24	30.9.23
£	£
3,196	3,054

Unrestricted funds

At Net At

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
Accrued
creditors
expenses

96,6
1,64
24
9
101,4
69
84,2
1,65
29
88,9
34

**1 MOVEMENT IN
0. FUNDS**

A 1.10. 23 £	Ne movem 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:

**TOTAL
FUNDS**

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

Unrestricted funds
General fund

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)	
	<u>03</u>	<u>03</u>	<u>1</u>
TOTAL FUNDS	208,3	(217,4)	(9,1)
Sailship Training And Learning For Life	12	23	1
Notes to the Financial Statements - continued			
for the Year Ended 30 September 2024			
A current year 12 months and prior year 12 months combined position is as follows:			

A	Ne	A
1,10.	movem	30.9.
22	ent	24
funds	funds	funds
90,6	73,9	164,5
<u>01</u>	<u>16</u>	<u>17</u>
<u>90,6</u>	<u>73,9</u>	<u>164,5</u>
01	16	17

Acurreye 1 montanprioeye 1 montcombinemovemi fundincludi th abov
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	funds
518,1	(444,2	73,9
66	50	16
89,1	(89,1)	-
<u>96</u>	<u>96</u>	<u>16</u>
<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.

DRAFT

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
Donations

	170,584
24,187	28,002
<u>399,050</u>	<u>9,726</u>
	208,312
399,050	208,312

Total incoming resources

EXPENDITURE

Raising donations and

CEO's
legacies
reimbursement
Subcontract
Pension
ors
s

Other trading

Purchas
activities

Support Management costs

entran
light and
stationery and
supply
telephone
expenses
trainin
Repair
s

Finan

Accountan
cy
Depreciation of tangible fixed
assets

Total resources

expended

**Net
income/(expenditur
e)**

45,0	38,2
201,9	137,3
00	31,04
58,91	67,47
2	0
253,8	182,1
70	09
9,21	11,1
8	26
2,09	1,39
8,76	2,79
8,95	2,38
19,9	6,54
2,95	8,46
24,67	6,52
4,32	7-
2	
34,6	11,1
96	19
1,92	1,71
16,3	11,3
10	0
18,2	59,0
39	69
316,0	217,4
23,0	23,11
27	1

This page does not form part of the statutory financial statements