

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	12	23		30	11	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Aberdeenshire Sailing Trust

SC043046

25 Anderson Road

Woodside

Aberdeen

Postcode AB24 4QE

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Secretary		
2		Chairman		
3		Treasurer		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

By agreement with other Trustees

Objectives and activities

Charitable purposes

The advancement of public participation in the sport of sailing by means of training and development

The organisation of sail training and development activities for people of all ages and abilities, and from all backgrounds with the object of improving their conditions of life and opportunities.

Summary of the main activities in relation to these objects

In 2024, we were back to 3 venues after the bird flu bout at Skene was over. So back to Skene, Peterhead, and Rosehearty.

At Skene, we returned with a number of school groups including some new ones (Alford Academy & St Margarets). We had a full after school club, and some home education sessions. We also ran adult evening courses and a number of evenings for beavers.

At Peterhead we ran a full programme. This included the following:

School groups including full week activities programmes
8 weeks of home education sailing that included wheelchair users sailing
Big weekends for clubs and beavers,
Adult courses
Powerboating
Junior courses.
Scurvy pirates for those aged 5-7.
Thursday disability club

In addition to this, we supported two teenage wheelchair users to sail with Peterhead Sailing Club regularly, and we supported a young man with autism to sail with carers throughout the season for a calming experience.

Our after school clubs were well attended. We had a very kind donation from a company to allow us to run a holiday week for children at risk of poverty

We also continued to run VHF and First Aid.

At Rosehearty we ran three weeks of sailing for children and young people and an after school club.

And new for 2024, we began windsurfing and Stand up paddleboarding, after we had managed to qualify a number of instructors in each of these disciplines. It allowed us to run Home education windsurfing, Princes Trust windsurfing, and multi activity sessions.

We had the following funding support to help us meet our purposes:

The Eric Twiname Trust funded £500 towards our home education sessions at Peterhead, particularly to support 3 wheelchair users to attend.

Aberdeenshire Council Educational grants funded £10 towards each child / young person sailing over 4 sessions at Loch of Skene with our home education sailing.

The Aberdeenshire Council Coastal Communities funding was retrospective funding to cover the costs of Stand Up Paddleboard instructor training.

Aldi funding funded the disability sailing sessions in 2024 including the Thursday disability club at Peterhead and the other wheelchair sailing sessions we ran to support young sailors to sail with Peterhead Sailing Club.

The Foyle Foundation funding was carried over from our Accounts ending Nov 23, to go towards overheads such as insurance, licensing & boat berthing. The Essentia Foundation funding was carried forward from 2023 and was used to fund the first month and a half of our disability sailing. The C-Technics donation funded a week of sailing including food for children in poverty from Peterhead. Local Voices Aberdeenshire Council funding funded 4 after school sailing sessions including food for a group of young people in poverty. The RYA Foundation funding has been carried forward to be spent on a Hansa 303 in 2025.

Achievements and performance

Summary of the main achievements of the charity during the financial period

We had the following important achievements in 2024.

We began our windsurfing and stand up paddleboarding, and thanks to the Snauzer software donation, we were able to add in storage at Peterhead for this new kit. This donation also paid for our 4m searider to be retubed, and for an upgrade for a number of our boats that needed some time and attention.

The donation from C-technics was also significant in that it allowed us run a week of sailing for children in poverty from Buchanhaven school. We tried to secure funding to continue this as a youth group including food but were unsuccessful at first. However we did secure funding at the end of the season to run this going forwards in 2025. We hope this will start the next generation coming to a youth night.

Our Home ed sailing was also really successful, and we hope to grow this in seasons ahead. This season we had 3 wheelchair users wanting to sail at it, which gave rise to the need for another Hansa.

We were delighted to be asked back to Rosehearty, and here we have a group of children and teenagers who are really enjoying their sailing, and their families are beginning to add to the local club.

At the end of the period, we had more demand for Hansa sailing than we had boats for, particularly with our home education group where 3 wheelchair users wanted to sail at the same time. We began the process of looking for an additional Hnasa, and were successful with an application to Wooden Spoon. This will be joining the fleet in 2025 so will widen opportunities for social disability sailing, and wheelchair groups.

Financial review

Brief statement of the charity's policy on reserves

We want to maintain enough reserves to be able to wind up the charity. This is based on maintaining enough to pay the bills over a 3 month period once we have ceased to operate.

Details of any deficit

Donated facilities and services (if any)

With thanks Dunecht Estate for access to Loch of Skene and the South Tower. With thanks to Rosehearty Community Boat Club for the use of their clubhouse & garage storage, and with thanks to Aberdeenshire Council for the access to the compound at Rosehearty during the Summer holidays.

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

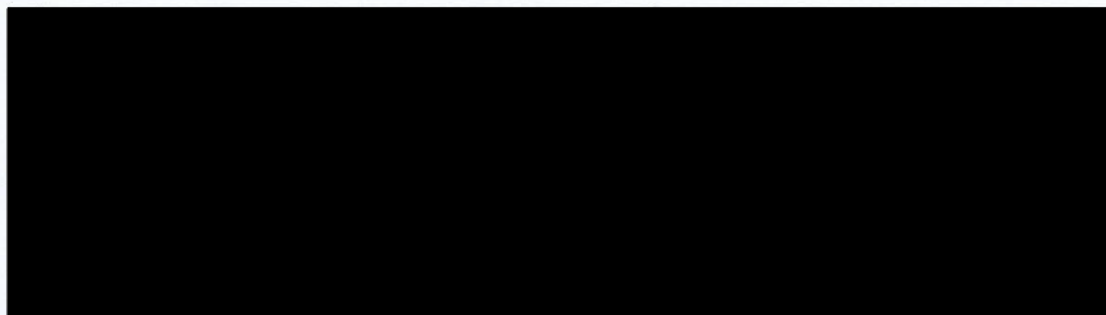
Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date

	
TREASURER	
5/4/2025	

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ABERDEENSHIRE SAILING TRUST (SCIO)**

Independent examiner's report to the trustees of Aberdeenshire Sailing Trust (Scio) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th November 2024.

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.



Goldwells Ltd
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

Date: 12/5/25

Receipts and payments accounts

For the period from				to			
	1	12	2023		30	11	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	275	3,145			3,419	22,350
Legacies					-	
Grants		7,048			7,048	32,460
Receipts from fundraising activities					-	
Gross trading receipts	83,298	-			83,298	77,719
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Loans					-	
A1 Sub total	83,573	10,193			93,765	132,629
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	1,200				1,200	1,300
Proceeds from sale of investments					-	
A2 Sub total	1,200	-			1,200	1,300
Total receipts	84,773	10,193	-	-	94,965	133,829
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments		-			-	
Investment management costs					-	
Payments relating directly to charitable activities	90,893	12,711			103,605	94,441
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	660				660	
Preparation of annual accounts					-	
Legal costs					-	
Loan Repayments	996				996	996
A3 Sub total	92,549	12,711			105,261	95,437
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	6,906				6,906	2,793
Purchase of investments					-	
A4 Sub total	6,906	-			6,906	2,793
Total payments	99,455	12,711			112,166	98,230
Net receipts / (payments)	(14,682)	(2,519)			(17,201)	35,599
A5 Transfers to / (from) funds	(2,634)	2,634				
Surplus / (deficit) for year	(17,316)	115			(17,201)	35,599

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	48,556	1,765			50,341	14,742
	Surplus / (deficit) shown on receipts and payments account	(17,316)	115			(17,201)	35,599
	Cash and bank balances at end of year	31,240	1,900			33,140	50,341
	(Agree balances with receipts and payments account(s))						

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments			
	Total	-	-

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets				
	Total	-	-	-

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
	Total	-	-

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			
	Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

10/3/25

Aberdeenshire Sailing Trust

SC 043046

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Miscellaneous donations	275	-	-	-	275	22,350
C-Technics	-	2,645	-	-	2,645	-
Eric Twinn Trust	-	500	-	-	500	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	275	3,145	-	-	3,420	22,350

reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Aberdeenshire Council Fairer Aberdeenshire Tackling Poverty & Inequalities	-	-	-	11,076
Aberdeenshire Club sport	-	-	-	466
Aberdeenshire Council Coastal Communities Fund	-	1,372	1,372	8,695
Foundation Scotland Essential Foundation	-	-	-	3,000
Foyle Foundation	-	-	-	7,700
Buchan Development Partnership Shell Small grant	-	-	-	460
Tesco's Bags of help: groundwork	-	-	-	1,069
RYA Foundation	-	1,900	1,900	-
Aberdeenshire Council Local Voices	-	1,006	1,006	-
Ata	-	2,500	2,500	-
Aberdeenshire Council Educational grants	-	270	270	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	7,048	7,048	32,460

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Receipts from fundraising activities	-	-	-	-	-	-
Gross Trading receipts	83,298	-	-	-	83,298	79,305
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	83,298	-	-	-	83,298	79,305

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Salaries	21,372	-	-	-	21,372	20,300
Freelance sessional instructor fees	31,557	-	-	-	31,557	25,893
Travel costs	2,489	-	-	-	2,489	2,098
Rescue boat fuel	542	-	-	-	542	872
Advertising, Stationery & postage	964	-	-	-	964	705
Internet & telephone	888	-	-	-	888	551
Insurance, Licensing costs & boat berthing	2,798	-	-	-	2,798	3,680
refunds	755	-	-	-	755	755
repairs and renewals	7,243	-	-	-	7,243	6,957
RYA exam fees, books & certificates	2,505	-	-	-	2,505	2,136
miscellaneous	1,108	-	-	-	1,108	1,075
Training	310	-	-	-	310	-
Rosehearty	4,939	-	-	-	4,939	-
Paypal & Stripe payments	-	-	-	-	-	-
Total	77,470	-	-	-	77,470	65,022

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Donation Shnauzer Software	Recycle for Charity & The Giving Machine	Miscellaneous donations	General Unrestricted Funds			Total unrestricted funds	Total unrestricted funds last period
Receipts								
Donations		256	19				275	21,850
Legacies							-	
Grants							-	
Receipts from fundraising activities							-	
Gross trading receipts				83,298			83,298	77,719
buildings							-	
Rents from land & buildings							-	
Gross receipts from other charitable activities							-	
Sub total	-	256	19	83,298	-	-	83,573	99,569
Receipts from asset & investment sales								
Proceeds from sale of fixed assets				1,200			1,200	1,300
Proceeds from sale of investments							-	
Sub total	-	-	-	1,200	-	-	1,200	1,300
Total receipts	-	256	19	84,498	-	-	84,773	100,869
Payments								
Expenses for fundraising activities				-			-	
Gross trading payments							-	
Investment management costs							-	
Payments relating directly to charitable activities	13,424			77,470			90,893	66,221
Grants and donations							-	
Governance costs							-	
Audit / independent examination				660			660	
Preparation of annual accounts							-	
Legal costs				996			996	
Loan repayment							-	996
Sub total	13,424	-	-	79,126	-	-	92,549	67,217
Payments relating to asset and investment movements								
Purchases of fixed assets	3,798			3,108			6,906	576
Purchase of investments							-	
Sub total	3,798	-	-	3,108	-	-	6,906	576
Total payments	17,222	-	-	82,233	-	-	99,455	67,793
Net receipts / (payments)	(17,222)	256	19	2,265	-	-	(14,692)	33,074
Transfers to / (from) funds	17,222	(256)	(19)	(16,581)			(2,634)	(2,164)
Surplus / (deficit) for year	0	0	-	(17,316)	-	-	(17,316)	30,911

Nature and purpose of funds

The Shnauzer software donation carried forward from last year has been partially spent this year. It paid for a container at Peterhead to store our windsurf & SUP equipment, a rubber tied rigging area for windsurf sail washing & rigging, much needed maintenance on our boats & trolleys and road trailers, and re-tubing of our 4m searider rescue boat. We have a little to carry forward to next year still.

Additional analysis (3)

8 Breakdown of restricted funds

	Eric Tyronne Trust	Aberdeenshire Council Local Voices	Aberdeenshire Council Capital Communities Fund	Aids	Aberdeenshire Council Education Grants	Folly Foundation	Foundation Scotland / Scottish Foundation	C Techives	RVA Foundation	Total restricted funds	Total restricted funds last period
Receipts											
Donations	500	-	-	-	-	-	-	2,645	-	3,145	500
Grants	-	1,008	1,272	2,649	278	-	-	-	1,900	7,048	32,480
Loans	-	-	-	-	-	-	-	-	-	-	-
Gifts	-	-	-	-	-	-	-	-	-	-	-
Newspapers from fundraising activities	-	-	-	-	-	-	-	-	-	-	-
Grants trading proceeds	-	-	-	-	-	-	-	-	-	-	-
Income from investments, other than bank interest and dividends	-	-	-	-	-	-	-	-	-	-	-
Holds from bank & building	-	-	-	-	-	-	-	-	-	-	-
Grants receipts from other charitable activities	-	-	-	-	-	-	-	-	-	-	-
Sub total	500	1,008	1,272	2,649	278	-	-	2,645	1,900	10,193	32,983
Receipts from asset & investment sales											
Proceeds from sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-	-	-	-	-	-
Sub total	-	-	-	-	-	-	-	-	-	-	-
Total receipts	500	1,008	1,272	2,649	278	-	-	2,645	1,900	10,193	32,983
Payments											
Expenses for fundraising activities	-	-	-	-	-	-	-	-	-	-	-
Grants trading payments	-	-	-	-	-	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-	-	-	-	-	-
Payments relating directly to charitable activities	980	1,008	246	2,491	292	4,200	748	2,648	-	12,711	23,220
Grants and donations	-	-	-	-	-	-	-	-	-	-	-
Governance costs	-	-	-	-	-	-	-	-	-	-	-
Assets / independent expenditure	-	-	-	-	-	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-	-	-	-	-	-
Sub total	980	1,008	246	2,491	292	4,200	748	2,648	-	12,711	23,220
Payments relating to asset and investment movements											
Purchases of fixed assets	-	-	-	-	-	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-	-	-	-	-	-
Sub total	-	-	-	-	-	-	-	-	-	-	-
Total payments	980	1,008	246	2,491	292	4,200	748	2,648	-	12,711	30,439
Net receipts / (payments)	(480)	(1)	1,116	(1)	(122)	(4,200)	(748)	(8)	1,900	(2,518)	2,553
Transfers to / (from) funds											
Surplus / (deficit) for year	480	1	112	1	112	1,311	748	3	-	2,534	382
Future and purposes of funds	0	(8)	1,116	(8)	(19)	(2,889)	-	(8)	1,900	118	2,765

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