

Skye Sailing Club

Scotland · Charity number SC044451

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2013-11-27
Register	View on the OSCR register

Contact

Address Skye Sailing Club
c/o Viewfield House
Portree
Isle of Skye
IV51 9EU

Website www.skyesailingclub.com

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of public participation in sport'

What the charity does: Our main purpose is to deliver sailing instruction to our members, (particularly children) according to the RYA standards of sailing instruction. We also provide dinghies for our members use

Beneficiaries: 'Children or young people', 'No specific group, or for the benefit of the community'

Objectives: The organisation's purpose is to facilitate community participation in healthy recreation by the provision of facilities for the sport of Boating. In doing this the club will also seek to promote safety when Boating, provide Boating training for the community and visitors, encourage and promote good sportsmanship in the sport of Boating and promote respect and care of the marine environment.

Geography

- **Main operating location:** Highland
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£29,666	£30,764	-	1
2024-10-31	£26,487	£30,334	-	1
2023-10-31	£33,227	£33,023	-	0
2022-10-31	£61,877	£58,616	-	0
2021-10-31	£32,417	£38,660	-	6
2020-10-31	£19,360	£10,955	-	6

Skye Sailing Club

Scotland - Charity number SC044451

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 October 2025
for
Skye Sailing Club SCIO

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

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for the Year Ended 31 October 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 October 2025.

OBJECTIVES AND ACTIVITIES

Charitable purposes

Our purposes, as set out in our constitution, are:

- To facilitate community participation in healthy recreation by the provision of facilities for the sport of Boating.
- In doing this the Club will also seek to promote safety when Boating, provide Boating training for the community and visitors, encourage and promote good sportsmanship in the sport of Boating and promote respect and care of the marine environment.

ACHIEVEMENTS AND PERFORMANCE

Activities and achievements

After the poor weather of the previous summer we decided to make some adjustments for the 2025 sailing calendar.

We introduced a 'Wet & Wild' activity week to our summer course options. This was a 4 day course offering a mix of on and off the water activities including sailing, beach games and the popular raft building challenge. The new week allowed us to introduce a new bookable week, but it was also designed to give us more options when we get bad weather during a normal sailing course (alternative activities). The hope being that we would need to cancel less sailing courses upon poor weather.

The week was well attended and went well. Fortunately, the general weather for the summer was better than the previous and the alternative activities during the sailing courses were not needed.

Another format change for 2025 was during our Tuesday evening adult sailing sessions. For years we have offered open sailing sessions for adults on Tuesday evenings. After an adult course participants would be encouraged to come along, but there was little support for new adults and no consistent structure, so these sessions often were poorly attended.

For 2025 we looked to solve this by having an instructor led session every Tuesday encouraging all adults to attend and work towards RYA Level 2. The goal being to give structure to the session and build the over all adult sailing skill and confidence level.

This worked very well and saw a good increase in adult participation. With a few tweaks to staff levels we are looking to continue this next season.

Out with dinghy sailing the club also ran 3 keelboat events.

Midsummer in the Minch ventured across to Gairloch and back with some challenging conditions during the return to Portree with winds touching 40kts.

The Round Raasay Race tried a new format with around the cans race by Churchton Bay as part of the Raasay Galla day. The winds were very light however a few boats still attempted to race. We will review this format before deciding if it will be repeated for the 2026 season.

Finally the Vice Admirals Race took place as normal in Portree with a good selection of boats taking part in breezy conditions.

The season ended in October. One of the ribs was left on the mooring for a couple of weeks after the last sailing session and got caught in a gale causing it to break the mooring and hit the shore. The hull was badly scratched by the rocks. The boat was recovered, dried out inside the boathouse and the damage to the hull repaired.

The year finished with a Curry and Quiz night at the boathouse which was well attended.

FINANCIAL REVIEW

Reserves policy

With reference to the Statement of Balances, free reserves (being unrestricted funds not held as fixed assets or for a designated purpose or otherwise committed) at 31 October 2025 stood at £29,053 (£30,151 - 2024). The trustees consider these to be adequate to fund operations for the foreseeable future. The trustees have agreed to maintain a £10,000 contingency balance in the accounts at all time.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Skye Sailing Club SCIO is a Scottish Charitable Incorporated Organisation and its purpose and administrative arrangements are set out in our Constitution.

Skye Sailing Club SCIO

Report of the Trustees
for the Year Ended 31 October 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

At each AGM, any Member may be elected to be a Trustee. At the subsequent AGM, all of the Trustees must retire from office but can then be re-elected. The minimum number of Trustees is five and the maximum number is ten.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC044451

Principal address

Viewfield House
Portree
Isle of Skye
IV51 9EU

Trustees

Hugh MacDonald
Cameron MacFadyen (Secretary)
Elaine Ferguson
Angus Ross
Rob Forrest
Paul Arnold (Treasurer)
Dave Liley, Commodore (Chairperson) appointed 1.2.25

Independent Examiner

Fiona Maclean FCCA
Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Approved by order of the board of trustees on 16/04/2026 and signed on its behalf by:

D Liley
Trustee

Skye Sailing Club SCIO

Receipts and Payments Account
for the Year Ended 31 October 2025

	31.10.25 £	31.10.24 £
RECEIPTS		
Donations and legacies		
Donations	189	200
Grants	<u>1,000</u>	<u>-</u>
	1,189	200
Investment income		
Interest receivable - trading	112	-
Charitable activities		
Subscriptions and membership	3,998	4,011
Courses and sessions	16,774	16,051
Boathouse Hire	7,400	5,900
Yacht Races	193	-
Refund from HMRC	<u>-</u>	<u>325</u>
	<u>28,365</u>	<u>26,287</u>
Total incoming resources	29,666	26,487
PAYMENTS		
Charitable activities		
Wages	10,034	14,453
Pensions	75	-
Insurance	4,229	4,179
Light and heat	229	357
Postage and stationery	414	-
Advertising	339	339
Sundries	528	-
Training	750	600
Fuel	530	562
Repairs and renewals	4,109	2,636
Subscriptions	170	199
Boathouse maintenance and cleaning	7,389	369
Bank Charges	361	413
Refunds of courses	<u>791</u>	<u>2,226</u>
	29,948	26,333
Support costs		
Governance costs		
Auditors' remuneration for non audit work	-	495
Accountancy and legal fees	<u>816</u>	<u>495</u>
	816	990

Skye Sailing Club SCIO

Detailed Statement of Financial Activities
for the Year Ended 31 October 2025

	31.10.25 £	31.10.24 £
Payments for Fixed Assets		
Equipment	<u>-</u>	<u>3,011</u>
		3,011
	<u> </u>	<u> </u>
Total resources expended	30,764	30,334
Transfers during period	<u>-</u>	<u>-</u>
Net surplus/(deficit) for the year after transfers	<u>(1,098)</u>	<u>(3,847)</u>

Skye Sailing Club SCIO

Statement of Balances

31 October 2025

	31.10.25 Unrestricted fund £	31.10.24 Total funds £
Bank & cash balances		
Community Account	6,388	7,553
Business Reserve Account	22,665	-
Project Account	-	22,598
Total	<u>29,053</u>	<u>30,151</u>
Estimated value of other assets		
Boatshed purchase	70,873	70,873
Building & professional costs	254,827	254,827
2016 Toppers & Lasers	11,936	13,262
2016 RS Fevas & Quests	8,794	9,771
Humber 4.7 assault x2	26,312	29,235
Miscellaneous boats items	-	-
Wetsuits, drysuits & lifejackets	924	1,232
Rowing machines	129	172
Other equipment	930	1,240
Topper sail & jib	1,279	1,705
Lower mast pole	295	393
Miscellaneous other equipment	-	-
Trophies	6,990	6,990
Total	<u>383,289</u>	<u>389,700</u>
Estimated liabilities		
Accountancy - accounts	825	816
Total	<u>825</u>	<u>816</u>

1. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 nor for the year ended 31 October 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2025 nor for the year ended 31 October 2024.

2. RELATED PARTY TRANSACTIONS

Trustees and connected persons pay membership fees at the same rate as other members.

3. TANGIBLE FIXED ASSETS

	Boatshed £	Boats £	Other Equipment £	Trophies £	Totals £
COST					
At 1 November 2024 and 31 October 2025	<u>325,700</u>	<u>104,305</u>	<u>27,692</u>	<u>6,990</u>	<u>461,687</u>
DEPRECIATION					
At 1 November 2024	-	48,316	18,900	-	67,216
Charge for year	<u>-</u>	<u>5,599</u>	<u>2,198</u>	<u>-</u>	<u>7,797</u>
At 31 October 2025	<u>-</u>	<u>50,915</u>	<u>21,098</u>	<u>-</u>	<u>75,013</u>
NET BOOK VALUE					
At 31 October 2025	<u>325,700</u>	<u>50,390</u>	<u>6,594</u>	<u>6,990</u>	<u>386,674</u>
At 31 October 2024	325,700	55,989	8,792	6,990	394,471

Although depreciation is not recognised in the Receipts & Payments accounts, it is estimated to be 10% on a reducing balance basis for boats & trailers, and 25% on a reducing balance basis for other equipment, for the purposes of determining the estimated value of assets included in the Statement of Balances.

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

		31.10.25 £	31.10.24 £
4. MOVEMENT IN FUNDS			
	At 1.11.24 £	Net movement in funds £	At 31.10.25 £
Unrestricted funds			
General fund	30,151	(1,098)	29,053
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>30,151</u>	<u>(1,098)</u>	<u>29,053</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,666	(30,764)	(1,098)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>29,666</u>	<u>(30,764)</u>	<u>(1,098)</u>

No restricted funds were held, received or spent during the year.

Approved by order of the board of trustees on 16/04/2026 and signed on its behalf by:

D Liley
Trustee

Independent Examiner's Report to the Trustees of
Skye Sailing Club SCIO

I report on the accounts for the year ended 31 October 2025 set out on pages three to seven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

F Maclean

Fiona Maclean FCCA
Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Date: 20/04/2026

Skye Sailing Club

Scotland - Charity number SC044451

Accounts

Registered charity number: SC044451

Skye Sailing Club SCIO

**Trustees Report and Annual Accounts
for the year ended 31 October 2024**

Skye Sailing Club SCIO (SC044451)
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for the year ended 31 October 2024

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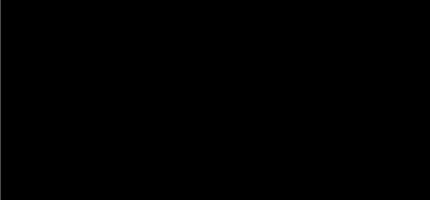
Skye Sailing Club SCIO (SC044451)
Report of the Trustees
for the year ended 31 October 2024

The trustees are pleased to submit their annual report together with the accounts of Skye Sailing Club SCIO for the year ended 31 October 2024.

Scottish Charity Number:
SC 044451

Registered Office
Viewfield House
Portree Isle of Skye
IV51 9EU

Trustees



All trustees stood down at the AGM on 5th March 2024 and were re-elected to the committee for the coming year. [REDACTED] did not stand for re-election.

Governing document

Skye Sailing Club SCIO is a Scottish Charitable Incorporated Organisation and its purpose and administrative arrangements are set out in our Constitution.

Recruitment and appointment of Trustees

At each AGM, any Member may be elected to be a Trustee. At the subsequent AGM, all of the Trustees must retire from office but can then be re-elected. The minimum number of Trustees is five and the maximum is ten.

Charitable purposes

Our purposes, as set out in our constitution, are:

- To facilitate community participation in healthy recreation by the provision of facilities for the sport of Boating.
- In doing this the Club will also seek to promote safety when Boating, provide Boating training for the community and visitors, encourage and promote good sportsmanship in the sport of Boating and promote respect and care of the marine environment.

Activities and achievements

- Summer 2024 was a mixed season for the Skye Sailing Club. We were delighted to welcome back [REDACTED] as [REDACTED] and although our summer sailing schools were, once again, well booked, we had to cancel two of them due to poor weather conditions. This is the first time that we can recollect losing two full courses. We had some difficulty achieving an adults beginners' courses and will be looking at alternative scenarios for 2025. We have been fortunate in being introduced to Backroads, a US outdoor tour company, who have been using the boathouse twice a week from May until October to provide an excellent seafood lunch from [REDACTED]. They have paid us handsomely for that and it helped us reduce our deficit as shown in the accounts. We need to work on reducing our costs or increasing our revenue in 2025.
- We are very grateful to [REDACTED] who gave of his time to run powerboat courses and for offering a windsurfing course through the summer, although take up for the latter was particularly poor. The sailing experiences were more popular, and we were pleased to welcome visitors to experience Portree from the water.
- Big boat sailing was once again curtailed, by weather and other factors. We were delighted however that the Round Raasay race did manage to get round the island and [REDACTED] with his late cousin Eric Clubleby convincingly won the event in Berlin.
- The boathouse and boats have all needed attention during the year, and a constant maintenance programme needs to be developed. In particular the boats are reaching a point in their life (especially the Toppers) when we might need to consider replacement. We are grateful that [REDACTED] is looking at possible grant aid to assist in defraying the costs.
- We were delighted to be associated with the ATLAS Arts St Ayles Skiff build over the winter of 23/24. The purpose had been to bring together people though the build and that had been particularly successful, although the boat itself was not quite complete by the beginning of our season and therefore had to move to the Redcliffe Boathouse where it is now based.
- As one of our annual charitable events for the local community, we opened the boathouse and put on soup, teas and coffees and baking for anybody daft enough to plunge into the bay at midday on Ne'erday. The Loony Dook was well covered in the West Highland free press which will also help to maintain our profile.

Skye Sailing Club SCIO (SC044451)
Report of the Trustees
for the year ended 31 October 2024

Reserves policy

With reference to the Statement of Balances, free reserves (being unrestricted funds not held as fixed assets or for a designated purpose or otherwise committed) at 31 October 2024 stood at £30,151 (£33,998 - 2023). The trustees consider these to be adequate to fund operations for the foreseeable future. The trustees have agreed to maintain a £10,000 contingency balance in the accounts at all time.

Approved by the Trustees and signed on their behalf:



Skye Sailing Club SCIO (SC044451)
Receipts and Payments Account
for the year ended 31 October 2024

Note	Year ended 31/10/24		Total 2024	Total 2023
	Unrestricted	Restricted		
	£	£	£	£
RECEIPTS				
Donations	200	-	200	878
Grants	-	-	-	-
Other charitable activities				
Subscriptions & membership	4,011	-	4,011	4,986
Courses & sessions	16,051	-	16,051	23,763
Boathouse Hire	5,900	-	5,900	1,575
Hire of Rib and driver	-	-	-	525
Receipts from fundraising activities				
Sponsorship	-	-	-	1,500
Proceeds from fixed asset sale	-	-	-	-
Other Income				
Refud from HMRC	325	-	325	-
Total receipts	26,487	-	26,487	33,227
PAYMENTS				
Payments relating directly to charitable activities:				
Training	600	-	600	2,709
Insurance	4,179	-	4,179	3,615
Fuel	562	-	562	785
Repairs & renewals	2,636	-	2,636	3,002
Subscriptions	199	-	199	150
Boathouse maintenance & cleaning	369	-	369	58
Payroll, Pension & PAYE fees	14,453	-	14,453	13,683
Bank charges	413	-	413	521
Website maintenance	339	-	339	339
Electricity	357	-	357	124
Refunds of courses, sessions & memberships	2,226	-	2,226	3,055
Governance costs:				
Independent examiner	495	-	495	627
Accountancy	495	-	495	627
	27,323	-	27,323	29,295
Payments for fixed assets:				
Equipment	3,011	-	3,011	3,728
	3,011	-	3,011	3,728
Total payments	30,334	-	30,334	33,023
Net surplus/(deficit) for the year before transfers	(3,847)	-	(3,847)	204
Transfers during the period				
Transfers	-	-	-	-
Net surplus/(deficit) for the year after transfers	(3,847)	-	(3,847)	204

Skye Sailing Club SCIO (SC044451)
Statement of Balances
for the year ended 31 October 2024

Note	Year ended 31/10/24		Total 2024 £	Restated Total 2023 £
	Unrestricted £	Restricted £		
Bank & cash balances				
Project Account	22,598	-	22,598	7,553
Community Account	7,553	-	7,553	26,445
Stripe	-	-	-	-
Total	30,151	-	30,151	33,998
Estimated value of other assets				
Boatshed purchase	70,873	-	70,873	70,873
Building & professional costs	254,827	-	254,827	254,827
Viper x 6	-	-	-	3,462
2016 Toppers & Lasers	13,262	-	13,262	14,736
2016 RS Fevas & Quests	9,771	-	9,771	10,857
Humber 4.7 assault x2	29,235	-	29,235	32,483
Wetsuits, drysuits & lifejackets	1,232	-	1,232	1,669
Rowing machines	172	-	172	229
Other equipment	1,240	-	1,240	1,627
Tohatsu Outboard Motor	-	-	-	1,040
Topper sail & Jib	1,705	-	1,705	2,274
Lower mast post	393	-	393	524
Trophies	6,990	-	6,990	6,990
PAYE overpayment	-	-	-	59
Total	389,700	-	389,700	401,650
Estimated liabilities				
Accountancy - accounts	816	-	816	990
Total	816	-	816	990

Skye Sailing Club SCIO (SC044451)
Notes to the accounts
for the year ended 31 October 2024

1. Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the period.

2. Related party transactions

Trustees and connected persons pay membership fees at the same rate as other members.

3. Fixed assets

Although depreciation is not recognised in the Receipts & Payments accounts, this is estimated to be 10% on reducing balance for boats & trailers, and 25% on a reducing balance basis for other equipment, for the purposes of determining the estimated value of assets included in the Statement of Balances.

	Boats £	Other Equipment £	Trophies £	Boatshed £	Total £
COST					
Brought forward	104,305	24,682	6,990	325,700	461,676
Additions		3,011	-	-	3,011
Disposals		-	-	-	-
At 31st October 2024	<u>104,305</u>	<u>27,692</u>	<u>6,990</u>	<u>325,700</u>	<u>464,687</u>
DEPRECIATION					
Brought forward	42,766	17,319	-	-	60,085
Charge for Period	5,550	1,581	-	-	7,131
Disposals		-	-	-	-
At 31st October 2024	<u>48,316</u>	<u>18,900</u>	<u>-</u>	<u>-</u>	<u>67,216</u>
NET BOOK VALUE					
At 31st October 2024	<u>55,989</u>	<u>8,792</u>	<u>6,990</u>	<u>325,700</u>	<u>397,471</u>

Other equipment includes wetsuits, drysuits, lifejackets, rowing machines, office equipment and storage.

4. Movement in funds

	Unrestricted Funds	Restricted Funds	Total
	General	£	£
Brought forward	33,998	-	33,998
Receipts	26,487	-	26,487
Payments	(30,334)	-	(30,334)
Transfers	-	-	-
Balance carried forward	<u>30,151</u>	<u>-</u>	<u>30,151</u>

Unrestricted general funds are those that the charity trustees are able to use for any of the charity's purposes to achieve the charity's aims.

Approved by the Trustees and signed on their behalf:



Date: 18/02/25

These notes form part of the accounts

Skye Sailing Club SCIO (SC044451)
Independent Examiner's Report
for the year ended 31 October 2024

Independent Examiner's Report to the Trustees of Skye Sailing Club SCIO

I report on the accounts of the charity for the period ended 31 October 2024 which are set out on pages three to five.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Campbell Stewart MacLennan & Co.
3 Broom Place
Portree
Isle of Skye
IV51 9HL

Date: 26/10/2025