

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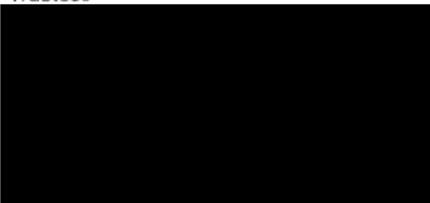
Skye Sailing Club SCIO (SC044451)  
Report of the Trustees  
for the year ended 31 October 2024

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

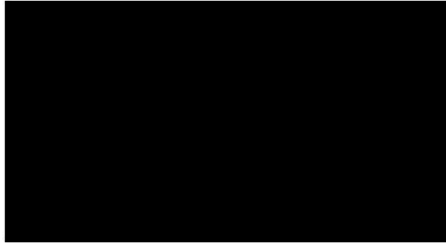
- Summer 2024 was a mixed season for the Skye Sailing Club. We were delighted to welcome back [REDACTED] as [REDACTED] and although our summer sailing schools were, once again, well booked, we had to cancel two of them due to poor weather conditions. This is the first time that we can recollect losing 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 Clubley 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	<u>26,487</u>	<u>-</u>	<u>26,487</u>	<u>33,227</u>
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
	<u>27,323</u>	<u>-</u>	<u>27,323</u>	<u>29,295</u>
Payments for fixed assets:				
Equipment	3,011	-	3,011	3,728
	<u>3,011</u>	<u>-</u>	<u>3,011</u>	<u>3,728</u>
Total payments	<u>30,334</u>	<u>-</u>	<u>30,334</u>	<u>33,023</u>
Net surplus/(deficit) for the year before transfers	<u>(3,847)</u>	<u>-</u>	<u>(3,847)</u>	<u>204</u>
Transfers during the period	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net surplus/(deficit) for the year after transfers	<u>(3,847)</u>	<u>-</u>	<u>(3,847)</u>	<u>204</u>

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	<u>30,151</u>	<u>-</u>	<u>30,151</u>	<u>33,998</u>
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
	<u>389,700</u>	<u>-</u>	<u>389,700</u>	<u>401,650</u>
Total	<u>389,700</u>	<u>-</u>	<u>389,700</u>	<u>401,650</u>
Estimated liabilities				
Accountancy - accounts	816	-	816	990
	<u>816</u>	<u>-</u>	<u>816</u>	<u>990</u>

**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 £
<b>COST</b>					
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>
<b>DEPRECIATION</b>					
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>
<b>NET BOOK VALUE</b>					
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.

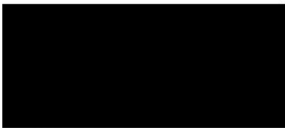
**Basis of independent examiner's statement**

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.  
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IV51 9HL

Date: 26/10/2025