

**KINTYRE SEASPORTS**

**SC047447**

**ANNUAL REPORT & ACCOUNTS**

**FOR PERIOD FROM 1 APRIL 2024 TO 31 MARCH 2025**

**KINTYRE SEASPORTS**

SC047447

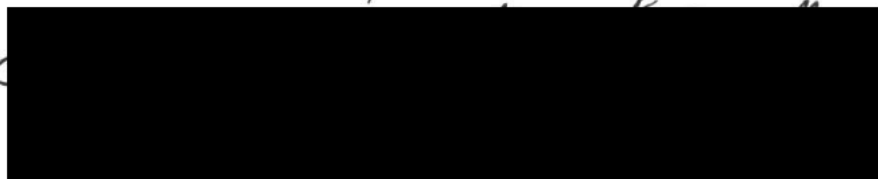
C/o Campbeltown Sailing Club, Low Askomil, Campbeltown, PA28 6EP

**INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31st March 2025

	Notes	2025		Total	2024
		Unrestricted Funds	Restricted Funds		
INCOME		£			£
Grants	6		15,250	15,250	25,000
Donations		10,168		10,168	5,000
Sponsorship		5,000		5,000	20,000
Training Courses		13,001		13,001	9,150
Community Regatta				0	700
Sale of Assets				0	0
CSC RTC Expenses				0	0
Miscellaneous		408		408	0
Subscriptions		40		40	30
Mobile Cashback		28		28	70
<b>TOTAL INCOME</b>		<b>28,645</b>	<b>15,250</b>	<b>43,895</b>	<b>59,950</b>
<b>EXPENDITURE</b>					
John Renshaw Architects				0	0
Salary & NICs		35,719	22,271	57,990	33,089
Additional Coaching				0	6,353
Staff Training		28	1,964	1,992	500
RYA RTC Application/Expenses		394		394	370
Fixed Assets (Dinghies and wetsuits)		608	8,662	9,270	0
RIB servicing		952		952	0
Training Supplies				0	2,081
Community Regatta				0	343
CSC Affiliation fee			389	389	190
CSC Mooring		110		110	500
Office/Meeting Expenses		11		11	545
Insurance		2,415		2,415	2,160
Marketing				0	307
Web Domain		120		120	228
Accounting Fees		150		150	150
Recruitment Costs				0	163
Card payment Fees		131		131	87
Merchandise Stock	4			0	0
Mobile phone costs		375		375	0
Software subscriptions		228		228	0
Miscellaneous		408		408	0
<b>TOTAL EXPENDITURE</b>		<b>41,648</b>	<b>33,286</b>	<b>74,934</b>	<b>47,067</b>
<b>Surplus/(Deficit) for the year</b>		<b>-13,003</b>	<b>-18,036</b>	<b>-31,039</b>	<b>12,883</b>

Approved by the Members on 15/12/2025 and signed on their behalf by:-



**Statement of Balances**  
**As at 31 March 2025**

SC047447

	Note	Total 2025	Total 2024
<b>Funds Reconciliation</b>			
Cash at bank and in hand			
at 1 April 2024		60,873	47,991
Surplus/(Deficit) for the period		( 31,039)	12,883
<b>Closing cash at bank and in hand</b>		<u>29,834</u>	<u>60,873</u>
<b>Bank &amp; Cash Balances</b>			
Treasurers Account		29,834	60,873
Cash in Hand			
		<u>29,834</u>	<u>60,873</u>
<b>Other Assets</b>			
at insurance valuations			
Humber Assult Training Rib	5	13,122	14,580
Trailer	5	2,734	3,038
Dinghies	5	9,108	
Wayfarer	5	4,374	4,860
Rib Ancillary Equipmernt	5	205	256
Portable Radios	5	61	77
Wetsuits	5	725	704
Buoyancy Aids	5	399	499
Clubhouse Furniture etc	5	-	-
Laptop	5	353	441
Stock of goods for resale	4	<u>1,400</u>	<u>1,400</u>
		<u>32,481</u>	<u>25,854</u>
<b>Debtors &amp; Prepayments</b>			
		-	-
		<u>-</u>	<u>-</u>
<b>Liabilities</b>			
			-
		<u>-</u>	<u>-</u>

Approved by the Members on 15/12/2025 and signed on their behalf by:-

Chair

Treasurer

**Notes to the Accounts**  
**For the Year Ended 31 March 2025**

SC047447

**1 Basis of Accounting**

These Accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

**2 Nature and Purpose of Funds**

Unrestricted Funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the Charity. The Trustees maintain a single unrestricted fund for the day-to-day running of the club

Restricted Funds may only be used for specific purposes. Restrictions arise when:

- specified by the donor or
- when funds are raised for specific purposes or
- when funds are set aside for specific purposes by the Trustees

**3 Related Party Transactions**

The charity's insurance policies include loss of licence, consequential loss, public and employers liability and money cover

Remuneration of £NIL was paid to the Trustees or to any connected persons during the period

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
<b>4 Merchandise</b>				
Sales	-	-	-	-
LESS: Opening Stock	1,400	-	1,400	1,400
LESS: Purchases	-	-	-	-
ADD: Closing Stock	1,400	-	1,400	1,400
	-	-	-	-

	W.D.V 01.04.2024	Added	Sold	Depreciation	W.D.V 31.03.2025
<b>5 Assets</b>					
<b>Plant &amp; Equipment (10%)</b>					
Humber Assault Training Rib	14,580	-	-	1,458	13,122
Trailer	3,038	-	-	304	2,734
Dinghies	-	9,108	-	-	9,108
Wayfarer	4,860	-	-	486	4,374
	22,478	9,108	-	2,248	29,337
<b>Plant &amp; Equipment (20%)</b>					
Rib Ancillary Equipment	256	-	-	51	205
Portable Radios	77	-	-	15	61
Wetsuits	704	162	-	141	725
Buoyancy Aids	499	-	-	100	399
Clubhouse Furniture etc	-	-	-	-	-
Laptop	441	-	-	88	353
	1,977	162	-	395	1,743
<b>Total Asset Value</b>	<b>24,454</b>	<b>9,270</b>	<b>-</b>	<b>2,643</b>	<b>31,081</b>

**6 Movements in Funds**

	At 1 Apr. 2024 £	Receipts £	Payments £	Transfers £	At 31 Mar 2025 £
<b>Restricted funds</b>					
John Mather Trust	10,000	4,500	( 14,500)	-	-
Trinity House	1,514	3,000	( 1,514)	-	3,000
TK Foundation	2,660	-	( 1,758)	-	902
East Kintyre Windfarm Trust	3,000	2,250	( 3,000)	-	2,250
Common Good Fund	3,000	1,500	( 3,000)	-	1,500
Campbeltown Windfarm Fund	3,000	3,000	( 3,000)	-	3,000
Tesco Grants	-	1,000	( 1,000)	-	-
Living with Alcohol	1,500	-	( 1,500)	-	-
CMHWP Fund	6,882	-	( 4,014)	-	2,868
	31,555	15,250	33,286	-	13,520
<b>Unrestricted funds</b>					
General Fund	29,318	28,645	( 41,648)	-	16,315
<b>Total funds</b>	<b>60,873</b>	<b>43,895</b>	<b>74,934</b>	<b>-</b>	<b>29,834</b>

**Kintyre Seaports**

**Scottish Charity Number SC047447**

**Report by the independent Examiner on the Accounts for the Period 1 April 2024 to 31 March 2025**

**Respective Responsibilities of the 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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 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 accounts.

**Independent Examiners's Statement**

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

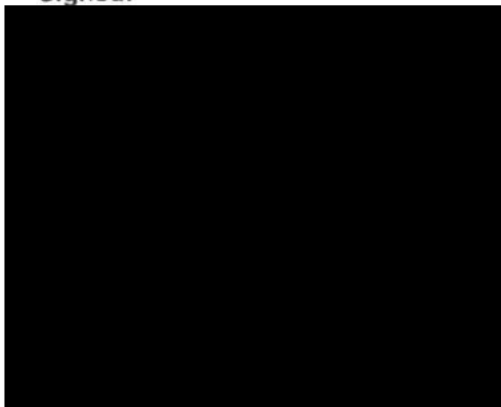
1. which gives me reasonable cause to believe that in any material aspect the requirements: to keep accounting records in accordance with section 44(1) (a) of the 2005 act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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.

**Signed:**

**Date: 12<sup>th</sup> July 2025**



**Kintyre Seaports**

**Scottish Charity Number SC047447**

**Report by the independent Examiner on the Accounts for the Period 1 April 2024 to 31 March 2025**

**Respective Responsibilities of the 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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 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 accounts.

**Independent Examiners's Statement**

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

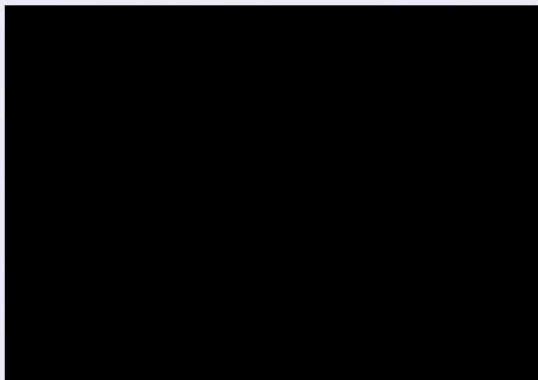
1. which gives me reasonable cause to believe that in any material aspect the requirements: to keep accounting records in accordance with section 44(1) (a) of the 2005 act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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.

**Signed:**

**Date: 12<sup>th</sup> July 2025**



**KINTYRE SEASPORTS**

**SC047447**

**ANNUAL REPORT & ACCOUNTS**

**FOR PERIOD FROM 1 APRIL 2024 TO 31 MARCH 2025**

**KINTYRE SEASPORTS**

C/o Campbeltown Sailing Club, Low Askomil, Campbeltown, PA28 6EP

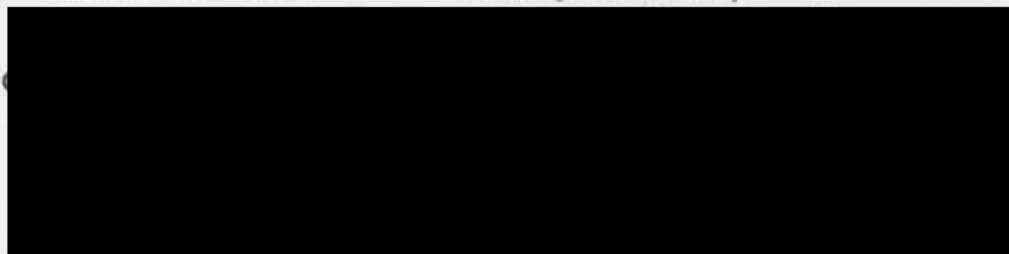
SC047447

**INCOME AND EXPENDITURE ACCOUNT**  
for the year ended 31st March 2025

	Notes	2025		2024	
		Unrestricted Funds	Restricted Funds	Total	
		£			£
<b>INCOME</b>					
Grants	6		15,250	15,250	25,000
Donations		10,168		10,168	5,000
Sponsorship		5,000		5,000	20,000
Training Courses		13,001		13,001	9,150
Community Regatta				0	700
Sale of Assets				0	0
CSC RTC Expenses				0	0
Miscellaneous		408		408	0
Subscriptions		40		40	30
Mobile Cashback		28		28	70
<b>TOTAL INCOME</b>		<b>28,645</b>	<b>15,250</b>	<b>43,895</b>	<b>59,950</b>
<b>EXPENDITURE</b>					
John Renshaw Architects				0	0
Salary & NICs		35,719	22,271	57,990	33,089
Additional Coaching				0	6,353
Staff Training		28	1,964	1,992	500
RYA RTC Application/Expenses		394		394	370
Fixed Assets (Dinghies and wetsuits)		608	8,662	9,270	0
RIB servicing		952		952	0
Training Supplies				0	2,081
Community Regatta				0	343
CSC Affiliation fee			389	389	190
CSC Mooring		110		110	500
Office/Meeting Expenses		11		11	545
Insurance		2,415		2,415	2,160
Marketing				0	307
Web Domain		120		120	228
Accounting Fees		150		150	150
Recruitment Costs				0	163
Card payment Fees		131		131	87
Merchandise Stock	4			0	0
Mobile phone costs		375		375	0
Software subscriptions		228		228	0
Miscellaneous		408		408	0
<b>TOTAL EXPENDITURE</b>		<b>41,648</b>	<b>33,286</b>	<b>74,934</b>	<b>47,067</b>
<b>Surplus/(Deficit) for the year</b>		<b>-13,003</b>	<b>-18,036</b>	<b>-31,039</b>	<b>12,883</b>

Approved by the Members on

2025 and signed on their behalf by:-





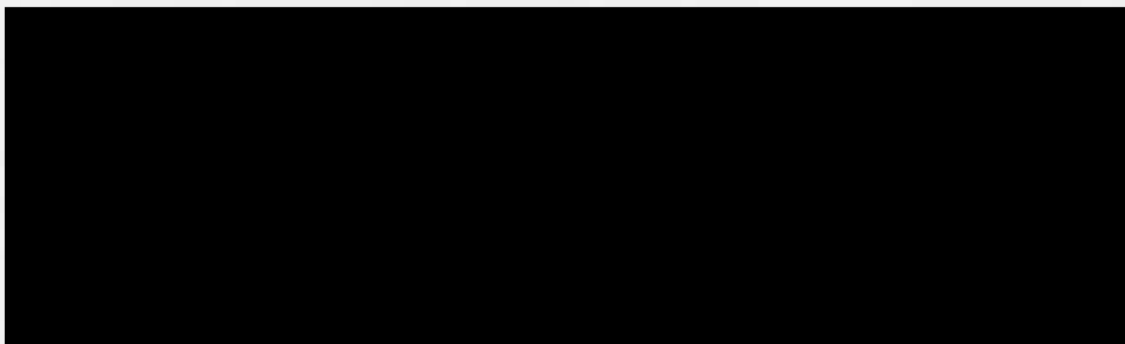
**Statement of Balances**  
**As at 31 March 2025**

SC047447

	Note	Total 2025	Total 2024
<b>Funds Reconciliation</b>			
Cash at bank and in hand at 1 April 2024		60,873	47,991
Surplus/(Deficit) for the period		( 31,039)	12,883
<b>Closing cash at bank and in hand</b>		<u>29,834</u>	<u>60,873</u>
<b>Bank &amp; Cash Balances</b>			
Treasurers Account		29,834	60,873
Cash in Hand			
		<u>29,834</u>	<u>60,873</u>
<b>Other Assets</b>			
at insurance valuations			
Humber Assault Training Rib	5	13,122	14,580
Trailer	5	2,734	3,038
Dinghies	5	9,108	
Wayfarer	5	4,374	4,860
Rib Ancillary Equipmernt	5	205	256
Portable Radios	5	61	77
Wetsuits	5	725	704
Buoyancy Aids	5	399	499
Clubhouse Furniture etc	5	-	-
Laptop	5	353	441
Stock of goods for resale	4	1,400	1,400
		<u>32,481</u>	<u>25,854</u>
<b>Debtors &amp; Prepayments</b>			
		-	-
		<u>-</u>	<u>-</u>
<b>Liabilities</b>			
		-	-
		<u>-</u>	<u>-</u>

Approved by the Members on

2025 and signed on their behalf by:-



# 1 Basis of Accounting

These Accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

# 2 Nature and Purpose of Funds

Unrestricted Funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the Charity. The Trustees maintain a single unrestricted fund for the day-to-day running of the club

Restricted Funds may only be used for specific purposes. Restrictions arise when:  
specified by the donor or  
when funds are raised for specific purposes or  
when funds are set aside for specific purposes by the Trustees

# 3 Related Party Transactions

The charity's insurance policies include loss of licence, consequential loss, public and employers liability and money cover  
Remuneration of £NIL was paid to the Trustees or to any connected persons during the period

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
<b>4 Merchandise</b>				
Sales	-	-	-	-
LESS: Opening Stock	1,400	-	1,400	1,400
LESS: Purchases	-	-	-	-
ADD: Closing Stock	1,400	-	1,400	1,400
	-	-	-	-

	W.D.V 01.04.2024	Added	Sold	Depreciation	W.D.V 31.03.2025
<b>5 Assets</b>					
<b>Plant &amp; Equipment (10%)</b>					
Humber Assault Training Rib	14,580	-	-	1,458	13,122
Trailer	3,038	-	-	304	2,734
Dinghies	-	9,108	-	-	9,108
Wayfarer	4,860	-	-	486	4,374
	22,478	9,108	-	2,248	29,337
<b>Plant &amp; Equipment (20%)</b>					
Rib Ancillary Equipment	256	-	-	51	205
Portable Radios	77	-	-	15	61
Wetsuits	704	162	-	141	725
Buoyancy Aids	499	-	-	100	399
Clubhouse Furniture etc	-	-	-	-	-
Laptop	441	-	-	88	353
	1,977	162	-	395	1,743
<b>Total Asset Value</b>	<b>24,454</b>	<b>9,270</b>	<b>-</b>	<b>2,643</b>	<b>31,081</b>

# 6 Movements in Funds

	At 1 Apr. 2024 £	Receipts £	Payments £	Transfers £	At 31 Mar 2025 £
<b>Restricted funds</b>					
John Mather Trust	10,000	4,500	(14,500)	-	-
Trinity House	1,514	3,000	(1,514)	-	3,000
TK Foundation	2,660	-	(1,758)	-	902
East Kintyre Windfarm Trust	3,000	2,250	(3,000)	-	2,250
Common Good Fund	3,000	1,500	(3,000)	-	1,500
Campbeltown Windfarm Fund	3,000	3,000	(3,000)	-	3,000
Tesco Grants	-	1,000	(1,000)	-	-
Living with Alcohol	1,500	-	(1,500)	-	-
CMHWB Fund	6,882	-	(4,014)	-	2,868
	31,555	15,250	33,286	-	13,520
<b>Unrestricted funds</b>					
General Fund	29,318	28,645	(41,648)	-	16,315
<b>Total funds</b>	<b>60,873</b>	<b>43,895</b>	<b>74,934</b>	<b>-</b>	<b>29,834</b>