

# **Ullapool Sea Savers SCIO**

## **TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**For the period 1<sup>st</sup> May 2024 – 30<sup>th</sup> April 2025**

**Scottish Charitable Incorporated Organisation SC049213**



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**TRUSTEES' ANNUAL REPORT**

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The trustees are pleased to present their report and financial statements together with the independent examiners report for the period ended 30<sup>th</sup> April 2025.

<b>Charity Name</b>	Ullapool Sea Savers SCIO
<b>Also known as</b>	USS

<b>Charity Number</b>	SC049213
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## **TRUSTEES' ANNUAL REPORT**

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

Ullapool Sea Savers is a Scottish Charitable Incorporated Organisation (SCIO) and have been registered as a charity from 10<sup>th</sup> April 2019. Ullapool Sea Savers have a constitution in place for the running of the charity.

#### **Appointment of Trustees**

At the Annual General Meeting all of charity trustees must retire from office they will be re-elected unless there are reasons within the constitution. The trustees elected at the Annual General Meeting will then be added to the Trustees listing. The office bearers are elected from among the Trustees namely a Chair, Treasurer and Secretary. Trustees can be coopted throughout the year. Trustees maximum number 11 and minimum number 4.

The board of Trustees meet often to review all aspects of the charity's affairs.

#### **Organisation Structure**

The trustees are responsible for the strategic direction and governance of the charity.

There are many volunteers who help with the ongoing tasks of the charity.

### **OBJECTIVES & ACTIVITIES**

The organisation is established for charitable purposes only, and the objects are:

- a) To save our seas by getting together to educate about and raise awareness of and confront the issues which threaten our marine environment.
- b) To support education about marine protection and conservation locally, regionally and globally and facilitate community engagement

### **ACHIEVEMENTS & PERFORMANCE**

Find below a list of our achievements and performances for the year:

- Massive increase in membership
- On track to deliver the NHLF-funded project
- Secured Young GameChangers funding and more Essentia funding (amongst other funds)
- BBC – Newsround and LAB feature
- Snorkelling – with [REDACTED] and later in the year as USS sessions
- [REDACTED] Mowi have said they will write their names on their stuff
- Triaged and relayed animals for the Highland Wildlife Hospital

## TRUSTEE'S ANNUAL REPORT

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### Achievement & Performance cont'd

- Flush Responsibly campaign, from the opening event at the Caley to door to door
- Given and refurbished a second boat – Katitri
- Accessible boat trips – eg [REDACTED] (103 yr old)
- Remote beach cleans and beach clean stations and litter picking
- Wildlife surveys
- Kayaking
- Creels – including dedicated NatureScot-funded project at the end of 2024
- Visit from Hope the inflatable humpback whale
- Writing workshops with [REDACTED]
- Made excellent use of the new facilities at the harbour and been given prime berth at reduced rate for second year
- On line School Assembly – Children's Commissioner Scotland - Attended by 770 schools and over 15 000 kids and featuring a film made by Mearns Primary about USS, and how they adapted and implemented their own Drain Campaign because they were so inspired by ours
- Patagonia film
- Coastal Testimonies exhibition and parliament event
- Worked with [REDACTED] about stories of the Minch and herring – film in the works
- Piloted ideas for more peer mentoring – Gold Duke of Edinburgh placement and [REDACTED] as intern
- Tesco vote – first place, creeling project concludes this Friday
- Fed into a couple of government consultations
- Powerboat2 training for [REDACTED]
- Revived species champion scheme
- GreenHive connection
- Pitch deck
- Trip to Mull
- Arwen went to Cyprus
- Cycle For the Seas cycled 1000 miles to fundraise for USS, Seaful and SeaWilding
- First aid training with [REDACTED]
- Visit from (and to!) GB Row
- Youth Link Scotland – National Youth Work Awards 2025 – we won the Environment and Outdoor Learning award
- DC Coachworks are giving USS a tank of fuel each month for accessible boat trips and Seascope are filling the rest of the tanks



## TRUSTEE'S ANNUAL REPORT

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### FINANCIAL REVIEW

The results for the period are set out in the attached accounts. The total income for the year is £55,493 (2024 £51,774). The total expenditure is £52,568 (2024 £55,183). The results show a surplus of £2,925 (2024 deficit of £3,409). Leaving unrestricted funds of £8,403 (2024 £8,270) and restricted funds of £10,627 (2024 £5,731) total funds remaining are £19,030.

### RESERVES POLICY

Ullapool Sea Savers operates primarily on grants identified to fund specific projects which currently includes the basic operations of the organisation. Maintaining a reserve will allow the organisation to continue basic operations in the absence of project funding.

The purpose of this policy is to outline the terms in which the reserves will be used and the basis for reviewing the reserves available.

#### **Overview**

A risk-based approach is used to calculate an optimal amount of reserves that looks at reliability of income, costs for basic running costs, and specific liabilities. Amounts are included for risks we are aware of as well as contingencies to allow the organisation to cope with unexpected costs and opportunities.

We principally hold reserves to:

- protect the continuity of the organisations work against uncertain future income streams
- provide the capital needed to finance unexpected projects associated with the aims and objectives of the organisation
- to cover for specific liabilities and identifiable risks

#### **Reserves**

The trustees have set optimal reserves at £3000.00.

The Reserves Policy is reviewed annually as part of our internal financial control systems.

#### **Details of any deficit**

Ullapool Sea Savers SCIO did not have a deficit.

### APPROVAL

This report was approved by the trustees on the 18<sup>th</sup> of January 2026 and signed on their behalf by:

  
Chairperson  
Ullapool Sea Savers SCIO – SC049213

18-1-26  
\_\_\_\_\_  
Date

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the accounts of the charity for the period 1<sup>st</sup> May 2024 to 30<sup>th</sup> April 2025 which are set out on pages 7-12.

**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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity Trustees consider that the audit requirement of the 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 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**

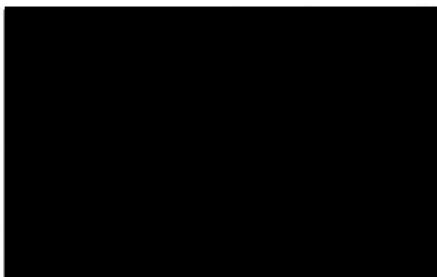
In the course of my examination, **no matter has come to my attention**

1. Which gives me reasonable cause to believe that in any material respect the following requirements have not been met: - 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 with accord with the accounting record and comply with Regulation 9 of the 2006 Accounts Regulations.

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

\_\_\_\_\_  
 Independent Examiner

\_\_\_\_\_  
18/01/26 Date of signing



## STATEMENT OF RECEIPTS & PAYMENTS

		2025	2025	2025	2024
		£	£	£	£
		Unrestricted	Restricted	Total	Total
<b>Receipts</b>					
Donations		2,245	6,990	9,235	9,505
Grants		500	45,758	46,258	40,716
Other	other	0	0	0	178
	Gift Aid	454	1,650	2,104	1375
<b>TOTAL RECEIPTS</b>		<b>3,199</b>	<b>54,398</b>	<b>55,493</b>	<b>51,774</b>
<b>Payments</b>					
Charitable Activities		2,385	49,612	51,997	54,743
Fundraising costs		251	0	251	0
Governance	IE	320	0	320	440
<b>TOTAL PAYMENTS</b>		<b>2,956</b>	<b>49,612</b>	<b>52,568</b>	<b>55,183</b>
<b>Surplus/Deficit for period</b>		<b>243</b>	<b>4,786</b>	<b>2,925</b>	<b>-3,409</b>



## STATEMENT OF BALANCES

		2025 £ Unrestricted	2025 £ Restricted	2025 £ Total	2024 £ Total
<b>Opening Account Balances</b>					
Balance as at 01 May		8,270	5,731	14,001	17,410
Surplus/Deficit		243	4,786	5,029	-3,409
Transfers		-110	110		
		8,403	10,627	19,030	14,001
<b>Cash Funds</b>					
				2025 Value	2024 Value
Bank Balance as at 30 April	Treas	3,774	4,555	8,329	14,001
Bank Balance as at 30 April	RBS	4,629	6,072	10,701	
		8,403	10,627	19,030	14,001
<b>Liabilities</b>					
Independent Examination Fee		300	0	300	320
		300	0	300	320

These accounts were approved by the Trustees on the 18<sup>th</sup> of January 2026 and signed on their behalf by:

Date 18-1-26

Ullapool Sea Savers SCIO – SC049213

## NOTES TO THE ACCOUNTS

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### **1. Basis of Preparation**

These accounts have been prepared on the Receipts and Payments basis in accordance with:

- a) The Charities & Trustees Investment (Scotland) Act 2005
- b) The Charities Accounts (Scotland) Regulations 2006 (as amended).

### **2. Fund Accounting**

- a) Unrestricted funds are those that may be used at the discretion of the committee in furtherance of the objects of the charity.
- b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for a specific purpose.
- c) Any purposes are set out below in the further notes

### **3. Taxation**

- a) The charity is not liable to corporation tax or capital gains tax on its charitable activities
- b) The charity is not registered for VAT; thus, all costs are shown inclusive of VAT charged.

### **4. Transactions with trustees and related parties**

- a) No remuneration was paid to trustees, or any persons connected with them during the year (2024-2025:£nil)
- b) No travelling expenses were reimbursed to trustees this year or last annual period.
- c) There are no staff members or trustees who are paid.

NOTES TO THE ACCOUNTS cont'd

**5. Donations**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
Restricted Donations	0	6,990	6,990	0
Misc Donations	2,245	0	2,245	9,505
	2,245	6,990	9,235	9,505

**6. Grants**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
Tesco Groundworks	0	375	375	1,125
National Heritage Lottery Fund	0	29,614	29,614	37,018
Sea Changers	0	3,950	3,950	1,920
Future Routes	0	4,650	4,650	0
The Highland Council	0	4,000	4,000	0
Foundation Scotland	0	3,000	3,000	0
Lochbroom Community Council	0	169	169	0
Foundation Scotland	500	0	500	0
Highlands and Islands Climate Fund	0	0	0	500
Scottish Wildlife	0	0	0	154
	500	45,758	46,258	40,717

NOTES TO THE ACCOUNTS cont'd

<b>7. Cost of Charitable Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
Consultancy	223	30,263	30,486	34,251
Printing, Postage & Stationery	356	0	356	131
Website & Social Media	60	1,300	1,360	500
General Kit & Equipment	158	2,298	2,456	4,486
Food	22	670	692	481
Fuel	0	1,811	1,811	1,702
Insurance, Subs & Memberships	369	2,223	2,592	2,048
Boat Expenses	271	4,722	4,993	10,646
Events	705	2,800	3,505	0
Training costs	0	1,245	1,245	0
Finance & Administration	0	2,280	2,280	0
Sundries	221	0	221	498
	2,385	49,612	51,997	54,743



NOTES TO THE ACCOUNTS cont'd

**Movement in Funds**

	As at 01/05/2024 £	Receipts £	Payments £	Transfers £	As at 30/04/2025 £
<b>Unrestricted Funds</b>					
General fund	8,270	3,199	2,957	(110)	8,402
<b>Total unrestricted funds</b>	<b>8,270</b>	<b>3,199</b>	<b>2,957</b>	<b>(110)</b>	<b>8,402</b>
<b>Restricted Funds</b>					
Love Our Seas Project	5,731	36,714	46,010	5	(3,560)
All Aboard Project	0	4,000	0	0	4,000
Blue Learning Fund	0	3,000	91	0	2,909
Groundworks UK	0	375	0	(375)	0
Research Trip Fund	0	1,500	928	0	572
Hope Project	0	169	0	0	169
Donations & Grants small	0	8,640	2,582	480	6,538
<b>Total restricted funds</b>	<b>5,731</b>	<b>54,398</b>	<b>49,611</b>	<b>110</b>	<b>10,628</b>
<b>Total Funds</b>	<b>14,001</b>	<b>57,597</b>	<b>52,568</b>	<b>0</b>	<b>19,030</b>

**Purpose of Funds**

**General Fund**

Unrestricted funds for any charitable purpose

**Restricted Fund**

Restricted fund for restricted spending whether from Funder or fundraising