

RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025
FOR
THE DARCEY SUNSHINE PROJECT

SC052031

THE DARCEY SUNSHINE PROJECT

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THE PERIOD ENDED 30 SEPTEMBER 2025

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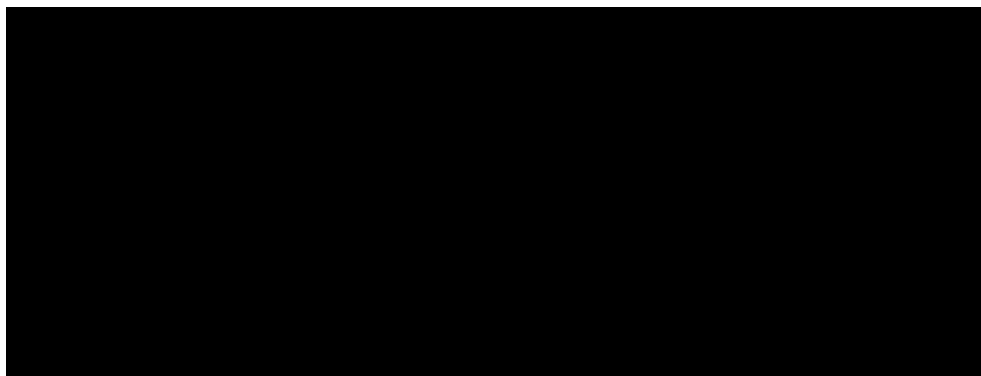
THE DARCEY SUNSHINE PROJECT

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 30 SEPTEMBER 2025

The trustees present their report with the receipts and payments accounts of the charity for the period ended 30 September 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number SC 052031



Independent O’Haras Chartered Accountants, 1 Golf Road,
Examiners Glasgow, G76 7HU

Principal Banker Virgin Money, 35 Regent St, London, SW1Y 4ND

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing document

The Darcey Sunshine Project is a Single Tier Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form by OSCR on 26 September 2022. It is governed by its constitution.

Appointment of Trustees

The structure of the organisation consists of the charity’s trustees, who also comprise of the organisation’s board.

The board must arrange an annual general meeting (‘AGM’) of the charity’s trustees in each calendar year, reporting on the immediately preceding financial year of the organisation.

At each AGM, one third of the charity trustees must retire from office but may then be re-elected.

Related charities

The charity is connected to The Darcey Sunshine Foundation NPC (Registered in Republic of South Africa, NPC number: 2020/864863)

THE DARCEY SUNSHINE PROJECT

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 30 SEPTEMBER 2025

OBJECTIVES AND ACTIVITIES

Charitable purposes

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

- (a) in sole partnership and mandate with The Darcey Sunshine Foundation NPC (Registered in Republic of South Africa) to
 - (i) Directly reduce loss of life through drowning in South Africa's rural and impoverished communities.
 - (ii) Implementation of practical water safety education through a sole partnership and mandate with The Darcey Sunshine Foundation (NPC).
 - (iii) Advancement of public participation in sport through creating access to basic swim skill and survival training, in partnership with The Darcey Sunshine Foundation NPC (Republic of South Africa).
- (b) To create partnerships with local and national organisations in the United Kingdom; to advance access to practical water safety education for all children with the objective of saving lives through drowning prevention.

ACHIEVEMENTS AND PERFORMANCES

The past financial year marked a period of significant growth and development for The Darcey Sunshine Project. Our newly appointed Board introduced a refreshed strategic direction alongside a robust five-year plan, positioning us for long-term sustainability and greater community impact.

We strengthened our existing partnership with Swim Easy Ltd and began establishing new collaborative relationships across Scotland's central belt. We were pleased to support Scottish Swimming in Parliament as part of the *Save Our Pools* and *School Swimming* campaigns, initiatives that align closely with our mission to ensure equitable access to lifesaving water skills.

Our annual Elie Water Safety Day and Sandcastle Competition welcomed more than 100 participants, all of whom left with improved awareness of water safety principles. We also supported Water Safety Scotland's Water Safety Open Day at Loch Lomond, engaging with visitors from across the country and promoting the Water Safety Code.

Over the year, we enabled 7,800 swimming lessons for children facing financial hardship, delivered water safety education to over 5,000 children in schools across the Western Cape of South Africa, and provided 300 parents with essential water safety and CPR training. These achievements reflect our continued commitment to reducing drowning risk and expanding access to vital survival skills.

THE DARCEY SUNSHINE PROJECT

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Reserves

At 30 September 2025, the charity had unrestricted reserves of £21,699 (2024: £1,479) which will be used to fund the charity's purposes.

PLANS FOR FUTURE

Looking ahead to 2026, we aim to strengthen our organisational capacity by recruiting our first full-time staff member to lead project delivery, enhance volunteer coordination, support mandatory training, and secure more sustainable funding pathways. We intend to deepen existing partnerships while developing new, long-term programmes that expand access to lifesaving water skills for children experiencing financial hardship across Scotland.

Our target for 2026 is to reach 300 children in Scotland and 300 children in South Africa with survival swimming lessons and a further 8000 children with water safety education. In addition, we plan to further support our emerging project in Zimbabwe, enabling local teams to extend free swimming lessons to children from orphanages, special education centres, and families of domestic workers.

Alongside our survival swimming initiatives, we will continue working with schools, supporting teachers in delivering essential water safety education to primary-aged children across Scotland and the Western Cape.

Approved by the Trustees and signed on their behalf

.....  Trustee

..... Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

THE DARCEY SUNSHINE PROJECT FOR THE PERIOD ENDED 30 SEPTEMBER 2025

We report on the accounts of the charity for the period ended 30 September 2025 which is set out on page 5 to 7.

Respective responsibilities of trustees and examiners

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is our responsibility to examine the accounts as requires under section 44(1) (c) of the Act and to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination is carried out in accordance with Regulation 11 of the 2006 Charities Accounts Regulations. 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 we do not express an audit opinion on the view given by the accounts.

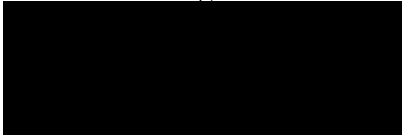
Independent examiner's statement

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

1. which gives us 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 Regulations

have not been met , or

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



O'Haras Chartered Accountants
Radleigh House
1 Golf Road
Clarkston
Glasgow
G76 7HU

Date:..23 December 2025.....

THE DARCEY SUNSHINE PROJECT

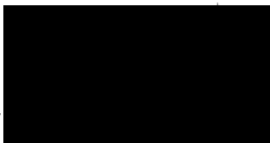
**RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

	2025	2024
	£	£
Receipts		
Donations	24,139	18,486
Fund raising income	79,038	61,523
Projects income	2,491	2,568
Gift Aid	-	1,301
	-----	-----
	105,668	83,878
Payments		
Charitable activities	39,531	32,399
Donations	35,000	50,000
Governance expenses	9,438	-
	-----	-----
	83,969	82,399
	-----	-----
Net surplus/(deficit) for the year	21,699	1,479
	=====	=====

THE DARCEY SUNSHINE PROJECT**STATEMENT OF BALANCES AT 30 SEPTEMBER 2025**

	2025 £	2024 £
Bank at start of year	20,911	19,432
Surplus/(deficit) for year	21,699	1,479
	<u>42,610</u>	<u>20,911</u>

Approved by the Trustees and signed on their behalf

.....  Trustee

..... Date

THE DARCEY SUNSHINE PROJECT**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025****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 charity.

Restricted funds may only be used for specific purposes, Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Trustees remuneration

No trustees were paid a remuneration during the year.

No expenses were paid to the charity's trustees in the period.

4. Transactions with related charities

During the course of the year, a donation of £35,000 (2024: £50,000) was paid The Darcey Sunshine Foundation NPC, a related charity.