

Kirkcudbright Sailing Club

Scotland · Charity number SC052296

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2023-01-31
Register	View on the OSCR register

Contact

Address	3 Rotchell Road Dumfries DG2 7SP
Website	https://www.kirkcudbrightsailingclub.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: The purposes of the organisation are: a) The advancement of community participation in the sport of amateur sailing and all its branches. b) The provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities are intended.

Beneficiaries: 'Other defined groups'

Objectives: The purposes of the organisation are: a) The advancement of community participation in the sport of amateur sailing and all its branches. b) The provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities are intended.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2026-02-28	£0	£0	-	0
2025-02-28	£7,054	£6,096	-	0
2024-02-28	£14,933	£5,066	-	0

Kirkcudbright Sailing Club

Scotland - Charity number SC052296

Accounts

KIRKCUDBRIGHT SAILING CLUB

**Report and financial statement for the period
1st March 2024 to 28th February 2025**

Scottish Charity Number SC052296



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
Day	Month	Year		Day	Month	Year	
From	1st	March	2024	To	28	Feb	2025

Reference and administration details

Charity name	Kirkcudbright Sailing Club
Registered charity number	SC052296
Charity's principal address	The Marina Kirkcudbright Postcode. DG6 4AN

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Commodore		
2		Vice - Commodore		
3		Secretary/Treasurer		
4		Yardmaster		
5		Racing Secretary		
6				
7				
8				
9				
10				
11				
12			1/1/25 -28/2/25	

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
N/A	

Structure, governance and management

Type of governing document

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 31st January 2023. The Charity was previously an unincorporated sports club but changed its legal form to a SCIO. The organisation is governed by its constitution.
The assets of the unincorporated sports club were transferred to the SCIO on 10th September 2023.
It has a two tier structure with both members and Charity Trustees.

Trustee recruitment and appointment

The committee, which is composed of the charity trustees who meet on a regular basis, usually monthly. The trustees are appointed on the basis of the relevant skills they have to help organise and run the activities of the club. The committee is also responsible for monitoring and controlling the financial position of the organisation.
Trustees are co-opted by the committee during the year when needed, and then their appointment is ratified at the subsequent AGM when the other trustees also stand for re-election by the members.

Objectives and activities

Charitable purposes

The purposes of the organisation are:
a) The advancement of community participation in the sport of amateur sailing and all its branches.
b) The provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities are intended.

Summary of the main activities in relation to these objects

A series of racing events throughout the sailing season as well as organised cruises some of which were done with Solway Yacht Club. There were a number of non members who participated in these events.

Regular social events

Regular talks and presentations given by members and non-members. There are a number of kayakers in the club who regularly go on trips down the bay.

Our members, who are motor boaters, enjoyed fishing trips in the bay.

Achievements and performance

Summary of the main achievements of the charity during the financial period

We organised regular social gatherings throughout the year, giving members the chance to mingle, share sailing knowledge and expertise, and learn from each other.

Our speakers delivered engaging talks on a diverse range of sailing-related topics, including sailing trips and water safety.

We actively encouraged members to invite non-members to join them for cruising and racing events, allowing them to experience the thrill of sailing and cruising firsthand. Many non-members and those without their own boats had the chance to crew on members' boats.

We ensured the safe storage of members' boats, tenders, and outboards.

We held 12 races out of the 12 planned and all trophy races were held. We also held 2 cruises in company with Solway Yacht Club and a local Club cruise. We use the RYA NHC handicap system. A Laying Up Supper was held in November to present the trophies and review the racing and cruising season.

We provided an online sales and wants service for our members, giving them the opportunity to sell, buy, or donate boat-related items. This service helps people purchase boat accessories at more affordable prices than new ones, while also promoting sustainability by reusing unwanted items instead of discarding them.

We supported the local RNLI by letting them use our Clubhouse for Water Safety Training.

We allow the Sea Cadets who are next door to us access to our slipway which is essential for them.

Financial review

Brief statement of the charity's policy on reserves

Our total income for for the year was £7,054, an increase from the previous year's income of £6,257. (excluding the opening funds of funds of £8,676 from Kirkcudbright Sailing Club) This growth can mainly be attributed to a donation of £700.

On the expenditure side, our total expenses for the year were £6,096. An increase from the previous year's expenditure of £5,066.

Our net surplus for the year was £958. It is planned to use this along with any surplus for the coming year to carry out any repairs and improvements to our facilities

The Trustees have agreed to reserve £7,000 to ensure we have sufficient funds to cover any major items of expenditure that may be needed in the future to maintain the upkeep of our clubhouse.

Our policy is to spend any surplus income in the year on maintaining and improving our club facilities.

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

Other optional information

We continue to collaborate with RYA Scotland on a Development Plan for the Club

We have set up a sub group to review the responses of last year's membership survey.

The Club's website has helped us engage with the wider community who are not members as well as provide useful information to existing members. We are now receiving regular contact through the website's online contact form some of which have resulted in new members.

Dumfries and Galloway Council have now agreed to sell us the Sea Angling Room, which is located adjacent to our Clubhouse. This has still to go to a Council Committee in September to get the final seal of approval. Our intention is to transform this space into a dedicated workspace for our members. We have agreed a purchase price of £375. In addition to this there will be estimated legal costs of £1,750

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair) Commodore Secretary/Treasurer

Date 29/4/25 29/4/25

KIRKCUDBRIGHT SAILING CLUB - SC052296

Statement of Receipts and Payments for the Period 1st March 2024 to 28th February 2025

RECEIPTS	NOTES	UNSRESTRICTED FUNDS	UNSRESTRICTED FUNDS
		2024 - 2025	2023 - 2024
		£	£
Opening funds from Kirkcudbright Sailing Club			8676
Charitable Activities	4	5904	5683
Donations		939	100
Bank Interest		<u>210</u>	<u>474</u>
Total Receipts		<u>7054</u>	<u>14933</u>
 PAYMENTS			
Cost of Charitable Activities	5	6096	4034
Legal Fees			1032
Total Payments		<u>6096</u>	<u>5066</u>
Surplus for the period		<u>958</u>	<u>9867</u>
 Statement of Balances at 29th February 2025			
Bank Balance at 1/3/24		9867	
Surplus for the period		<u>958</u>	<u>9867</u>
Represented by Cash in Bank at 28th February 2025		<u>10825</u>	<u>9867</u>

The notes of page 7 form an integral part of these accounts.

Approved by the trustees on the 9th April 2025 and signed on behalf off trustees by :


Trustee


Treasurer/Trustee

KIRKCUDBRIGHT SAILING CLUB - SCOTTISH CHARITY NUMBER SC052296

Notes to the accounts for the period 1st March 2024 to 28th February 2025

1. BASIS OF ACCOUNTING

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

2. NATURE AND PURPOSE OF FUNDS

Unrestricted funds are those funds that may be used at the discretion of the trustees for the objectives of the charity.

Restricted funds may only be used for specific purposes. Restrictions are where specified by the donor or when funds are raised for a specific purpose.

3. TRUSTEES REMUNERATION and EXPENSES

No fees or expenses have been paid to trustees in respect of their services for this period.

	2024-2025	2023 -2024
	£	£
4. CHARITABLE ACTIVITIES		
Membership Fees	4318	4561
Yard Storage Fees	912	991
Miscellaneous Income	<u>674</u>	<u>131</u>
	<u>5904</u>	<u>5683</u>
5. CHARITABLE ACTIVITIES		
RYA Subscriptions	190	175
Insurance	1496	1095
Electricity	482	780
Maintenance and Improvements	3016	1618
Water Rates		81
RNLI	340	100
Miscellaneous	572	185
	<u>6096</u>	<u>4034</u>

6. The clubhouse and boatyard is owned by the Club..
It is considered that the asset falls within the definition of a heritable asset.
The property was valued at £110,000 by the committee.

Independent examiner's report on the accounts v2							
Report to the trustees/ members of	Kirkcudbright Sailing Club						
Registered charity number	SC052296						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1st	March	2024	to	28th	February	2025
Set out on pages	6 to 7					(remember to include the page numbers of additional sheets)	

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 2006 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, 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 [~~other than that disclosed on the attached page*~~]

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 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:**

29/10/25

Name:

Relevant professional qualification(s) or body (if any):

Address:

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures