

APPENDIX 1

OSCr

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	1	12	24	To	30	11	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Aberdeenshire Sailing Trust

SC043046

53 Castle Terrace

Winchburgh

Postcode EH52 6RH

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	Robyn Phillips	Secretary		
2	Iona Helyer	Chairman		
3	Caroline Sterritt	Treasurer		
4	Kim Guthrie			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

By agreement with other Trustees

Objectives and activities

Charitable purposes

The advancement of public participation in the sport of sailing by means of training and development

The organisation of sail training and development activities for people of all ages and abilities, and from all backgrounds with the object of improving their conditions of life and opportunities.

**Summary of the main activities
in relation to these objects**

2025 has been a busy season. We ran three venues, Loch of Skene in the Spring, Rosehearty in the Summer holidays, and Peterhead April- early October.

At Loch of Skene we ran our usual school groups, after school clubs, Easter junior courses, cubs and beavers groups and adult sailing. Rosehearty had a junior programme paid for by the Boat club.

Peterhead had a programme available to the general public including our after school clubs, Summer holiday courses and weekend courses for all ages.

We also had funding to run the following additional groups:

- Disability sailing (a Thursday club funded by Awards for All and AAIBE).
- Wheelchair users sailing which funded some of the Thursdays and the wheelchair users sailing aspect of our home education sessions. This was funded by the Bruce Walker Trust and the Hugh Fraser Foundation.
- A SSE funded weekly group for children we have worked with before who are in poverty, in care, and some are school refusers. These sessions included watersports and food.
- Home education sailing and windsurfing sessions for children not in school.
- A programme funded by Aberdeenshire Council's Tackling Poverty and Inequalities budget that funded two weeks of Summer activities for children in poverty, school refusers and care experienced kids, with a follow up weekly club. It also funded two taster sessions for youth groups led by a TPI youth worker and 5 weeks of a forest school in November and December which was new for us, and allowed us to work longer with the same group of children. This was a big success and definitely something we want to look to continue.
- We were successful in an application to Aberdeen university for a student internship and we hired a student to play with the children. We wanted someone who would be playful and fun, who would listen and support the children in their play. We got a great student in Gabriel who was incredibly gentle and fun. He worked really well with our children, and generally helped them feel happy about what they were doing. He was a terrific support.
- We also had funding from Aberdeenshire Clubsport and Sport for change to fund taster sessions, and a short programme respectively for children with additional support needs, school refusers, children in poverty and care experienced children. Unfortunately, the council couldn't fill the care experienced children's session in the time scale restricted by the funding deadline. So, they decided instead to fund young unaccompanied asylum seekers to sail which wasn't really successful as some couldn't swim and most didn't really want to come. However, the other groups were really successful and all of the other groups want to do more next season and have asked when sailing and windsurfing starts back next year and what we'll be running.
- We also had funding from ASCO and SSE to fund water sports for care experienced children (council promise groups). And we began to spend this by running groups in the Autumn term. This will continue next season. The children have been coming out of school with CLD to do these activities.

Achievements and performance

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

We had the following important achievements in 2025.

Our wheelchair users sailing has grown with three teenagers regularly attending home education sailing, attending the Blue toon Trophy and our Junior week in the Summer. In addition we ran a whizz kids wheelchair users sailing day and had Rory McKinna come to do a day coaching with our three teenage racing sailors. This was our best year yet for Hansa sailing, with more people participating, and more great things to participate in. We built it around the sailors who were enjoying sailing, so the programme was really to fit them, and have them belong as part of what we do.

This year we had a really good year with the children we supported via the SSE group and then the Tackling Poverty and Inequalities funding. We have a wee group of children who are very happy when they are with us, very confident with us and can do things they enjoy with us. Most of these kids are struggling with some aspect of school, some are school refusers. Communication between school and parents is trickier because they aren't managing to meet their needs. However, as we are meeting their needs in a different way, we have great communication with parents. The children are open and confident with us, they trust us, and are happy to be with us. We will aim to keep supporting this group of children as they grow up. We expanded to running a trial forest school in November and December with some of these children, and we could expand this further if we have enough trained staff available. It was a very good way of keeping continued engagement with the same children through the winter so the winter gap was less long.

Financial review

Brief statement of the charity's policy on reserves

We want to maintain enough reserves to be able to wind up the charity. This is based on maintaining enough to pay the bills over a 3 month period once we have ceased to operate.

Details of any deficit

Donated facilities and services (if any)

With thanks Dunecht Estate for access to Loch of Skene and the South Tower. With thanks to Rosehearty Community Boat Club for the use of their clubhouse & garage storage, and with thanks to Aberdeenshire Council for the access to the compound at Rosehearty during the Summer holidays. With thanks to Blackhills community Woodland for access to the woodlands for forest school.

Other optional information

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)	CAROLINE STERITT	KIM GUTHRIE
Position (e.g. Chair)	TREASURER.	
Date	16/4/2026	22/4/2026.

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	12	2024		1	12	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	12,050	10,726			22,776	3,419
Legacies					-	
Grants		46,625			46,625	7,048
Receipts from fundraising activities	23				23	
Gross trading receipts	75,243	-			75,243	83,298
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Loans					-	
A1 Sub total	87,316	57,351			144,667	93,765
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	1,500				1,500	1,200
Proceeds from sale of investments					-	
A2 Sub total	1,500	-			1,500	1,200
Total receipts	88,816	57,351	-	-	146,167	94,965
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments		-			-	
Investment management costs					-	
Payments relating directly to charitable activities	78,871	38,110			116,981	103,605
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	660
Preparation of annual accounts					-	-
Legal costs					-	
Loan Repayments					-	996
A3 Sub total	78,871	38,110			116,981	105,261
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	8,587	6,340			14,927	6,906
Purchase of investments					-	
A4 Sub total	8,587	6,340			14,927	6,906
Total payments	87,458	44,450			131,908	112,167
Net receipts / (payments)	1,359	12,901			14,259	(17,202)
A5 Transfers to / (from) funds	(806)	806				
Surplus / (deficit) for year	553	13,707			14,259	(17,202)

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	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	

Date of approval

22/4/20

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

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Authority under which paid

£

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

x

Number of trustees

£

C4b Trustee expenses - details

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Aberdeenshire Sailing Trust

SC 043046

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Miscellaneous donations	50	-			50	275
C-Technics		2,500			2,500	2,645
Eric Twiname Trust					-	500
Wooden Spoon		6,410			6,410	
Schnauzer software	12,000				12,000	
AAIBE		1,120				
Asco		696			696	
Total	12,050	10,726			21,656	3,420

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Aberdeenshire Council Fairer Aberdeenshire Tackling Poverty & Inequalities		7,890	7,890	-
Aberdeenshire Club sport		400	400	-
Aberdeenshire Council Coastal Communities Fund		-	-	1,372
RYA Foundation		-	-	1,900
Aberdeenshire Council Local Voices		-	-	1,006
Aldi		-	-	2,500
Aberdeenshire Council Educational grants		2,120	2,120	270
Awards for All		1,488	1,488	
SSE thermal energy		2,000	2,000	
Aberdeen University		4,347	4,347	
Bruce Walker		2,000	2,000	
Hugh Fraser Foundation		1,776	1,776	
AGS Airports		1,164	1,164	
Foundation Scotland Essential fund		10,000	10,000	
Aberdeenshire Council Positive Action Grants		3,672	3,672	
SSE thermal energy 2		1,856	1,856	
Foundation Scotland ASFT		6,921	6,921	
Jo Walters Trust		1,000	1,000	
Total	-	46,634	46,634	7,048

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3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Receipts from fundraising activities					-	-
Gross Trading receipts	75,243				75,243	83,298
					-	-
					-	-
					-	-
					-	-
Total	75,243	-	-	-	75,243	83,298

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Salaries	20,018	10,212			30,230	21,372
Freelance sessional instructor fees	33,663	15,415			49,079	31,557
Travel costs	2,052	-			2,052	2,489
Rescue boat fuel	254	275			528	542
Advertising, Stationery & postage	871				871	964
Internet & telephone	887				887	888
Insurance, Licencing costs & boat berthing	7,981	76			8,057	2,798
refunds	906				906	755
repairs and renewals	889	-			889	7,243
RYA exam fees, books & certificates	2,258				2,258	2,505
miscellaneous	415	-			415	1,108
Training	-	-			-	310
Rosehearty	-	-			-	4,939
Food	-	829			829	
Equipment	-	3,073				
Total	70,194	29,880	-	-	97,001	77,470

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Donation Shnauzer Software	Unrestricted fund 2 - enter name of fund below Recycle for Charity & The Giving Machine	Unrestricted fund 3 - enter name of fund below Miscellaneous donations	Unrestricted fund 4 - enter name of fund below General Unrestricted Funds	Unrestricted fund 5 - enter name of fund below		Total unrestricted funds	Total unrestricted funds last period
Receipts								
Donations	12,000	-	50				12,050	275
Legacies							-	
Grants							-	
Receipts from fundraising activities		23					23	
Gross trading receipts				75,243			75,243	83,298
buildings							-	
Rents from land & buildings							-	
Gross receipts from other charitable activities							-	
Sub total	12,000	23	50	75,243	-	-	87,316	83,573
Receipts from asset & investment sales								
Proceeds from sale of fixed assets				1,500			1,500	1,200
Proceeds from sale of investments							-	
Sub total	-	-	-	1,500	-	-	1,500	1,200
Total receipts	12,000	23	50	76,743	-	-	88,816	84,773
Payments								
Expenses for fundraising activities				-			-	
Gross trading payments							-	
Investment management costs							-	
Payments relating directly to charitable activities	6,890			70,194			77,084	90,893
Grants and donations							-	
Governance costs:							-	
Audit / independent examination				791			791	660
Preparation of annual accounts	-						-	
Legal costs							-	
Loan repayment				996			996	996
Sub total	6,890	-	-	71,981	-	-	78,871	92,549
Payments relating to asset and investment movements								
Purchases of fixed assets	7,975			612			8,587	6,906
Purchase of investments							-	
Sub total	7,975	-	-	612	-	-	8,587	6,906
Total payments	14,865	-	-	72,592	-	-	87,458	99,455
Net receipts / (payments)	(2,865)	23	50	4,151	-	-	1,358	(14,682)
Transfers to / (from) funds	2,778	(23)	(50)				2,705	
Surplus / (deficit) for year	(87)	(0)	-	4,151	-	-	4,063	(14,682)

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Nature and purpose of funds

We carried £2778 forward from the Shnauzer software donation from two years ago, and had an additional donation of £12,000 from Shnauzer software this financial year. So far this has funded new westtuils, new tools, a new laser daggerboard, safety equipment for our rescue boats a new spin dryer, spares and repairs across the fleet, a new feva and wayfarer cover, new VHF's, a new wayfarer centreboard, a new optimist trolley, a feva, new windsurfing sails and boards, trolley wheels, trailer repairs, a new 15HP engine and sail repairs.

Additional analysis (3)

6 Breakdown of restricted funds

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Aberdeenshire Sailing Trust (Scio)
Independent Examiner's Report to the Trustees of Aberdeenshire Sailing Trust (Scio)
For The Year Ended 30 November 2025

I report to the charity trustee on my examination of the accounts of the Company for the year ended 30 November 2025.

Responsibilities and Basis of Report

As the charity trustee of the Company (and also its director for the purposes of company law), you 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 (as amended). The charity trustee consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

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 trustee 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

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- 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
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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



Gary Addison ACCA

29/07/2026
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN