

Sutherland Adventure Company SCIO

Scottish Charity No SC053852

Annual Report & Financial Statements

For the Year Ended 31 March 2026

Trustees' Annual Report

For the Year Ended 31 March 2026

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 March 2026.

Reference & Administrative Information

Charity Name

Sutherland Adventure Company SCIO

Charity No

SC053852

Address

Riverview, 189 Crofthaugh, Brora KW9 6NE

Current Trustees

Fiona Macdonald	Kelly Raven
Johann Henderson	Steffi Campbell
Aileen Ogilvie	Elissa Stevenson
Gabrielle Telford	Rosemary Macrae

Other Trustees who served during the year: n/a

Structure Governance & Management

Constitution

The Charity is a Scottish Charitable Incorporation Organisation. It is governed by its constitution. The Organisation was granted charitable status by OSCR on 11 December 2024.

Appointment of Trustees

The committee, which normally meets regularly, are the charity's trustees. Membership of the management committee is open to all.

Trustees are elected at the Annual General Meeting which is normally held in June. Under the constitution, there must be a minimum of three and not more than nine elected trustees. The trustees may co-opt a further three trustees if they consider it would be in the interests of the Club to do so.

Management

The trustees are responsible for the strategic direction, governance and the day-to-day running of the SCIO.

The trustees are particularly aware of their responsibilities for Health and Safety, especially for the children. In addition to comprehensive insurance, where appropriate, trustees, tutors and volunteers all have disclosures under the Protection of Vulnerable Groups (PVG) Scheme.

Objectives & Activities

Charitable purposes

The advancement of public participation in sport and 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.

Activities

Sutherland Adventure Company, established in 2021 as a private company to bring adventures and exploration to Sutherland and beyond. After 4 great seasons the business has naturally progressed towards a more community-centric model, providing clubs, socials, events and learning opportunities for people in Sutherland alongside catering for the visitor market.

In December 2024, Sutherland Adventure Company SCIO was born and from 2025 we are operating as a charity, with a fantastic team of volunteer trustees and helpers and local coaches with the aim to get as many people enjoying the outdoors and participating in outdoor activities as possible. We run a number of charitable projects, providing fully or partially funded opportunities for people in Sutherland. As a social enterprise, we continue to be open to all and offer our services to locals and visitors.

We are passionate about the water, our landscape and our beautiful area and we want you to enjoy it too. We pride ourselves on offering fantastic experiences and excellent service. We make the most of our landscape whilst taking care to minimise our impact and support the environment. We are a close knit team from across Sutherland, who all share a love for our area and activities and a dream to make the outdoors more accessible to all.

Achievements & Performance

During the last season the charity achieved an outstanding delivery of 190 bookings (excluding those from community groups). From these, paddleboard sessions were delivered to 277 individuals across Sutherland.

Working with community groups, we delivered sessions in the rural community of Tongue. The local young carers group also worked with us to deliver sessions to pupils during their transition period, and we also worked with a local youth club to deliver sessions.

The Sutherland Girls on Boards project delivered a successful session in partnership with the Kyle of Sutherland Gala week for women and girls.

A new project was launched delivering social paddle sessions to men, with a focus on men's mental health. 5 sessions were delivered over the season.

Our instructors were given opportunities for continual professional development as well as maintaining their statutory qualifications.

We also had several successful funding applications and have plans to partner with further organisations over the next season.

Financial Review

Closing balance is £14090. The committee meets regularly and finances are discussed at each meeting.

Reserves Policy

The trustees' policy is to maintain reserves for summer season of normal running costs in order to meet commitments and to cover any unexpected expenditure. Reserves at the end of the year were £14090 are sufficient to cover this.

Approved by the trustees on 22/04/2026 and signed on their behalf by:

Fiona Macdonald

Kelly Raven

FIONA MACDONALD
CHAIR

KELLY RAVEN
TREASURER

Independent Examiner's Report

For the Year Ended 31 March 2026

Independent Examiner's Report to the Trustees of Sutherland Adventure Company SCIO

I report on the financial statements of the charity for the year ended 31 March 2026 which are set out on pages 5 to 8.

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) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 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 connection with my examination, no matter has come to my attention:

- 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Christine Ross

CHRISTINE ROSS

c/o VGS, LAIRG COMMUNITY CENTRE, MAIN STREET, LAIRG, IV27 4DB

23 April 2026

Statement of Receipts and Payments – For the Year Ended 31 March 2026

	Unrestricted	Restricted	2026 Total
Income			
Donation	307.32	0	307.32
Grant Income		10198.99	10,198.99
Services		0	0.00
Equipment Hire	141.51	0	141.51
Paddleboard Activity	6,007.34	9409.89	15,417.23
Voucher	70.00	0	70.00
Total for Income	6,526.17	19,608.88	26,135.05
Expenses			
Coaching Services	2,290.64	5903.68	8,194.32
Dues and Subscriptions	689.64	0	689.64
Equipment	42.99	312.24	355.23
Insurance	1,406.90	0	1,406.90
Legal and Professional Fees	47.00	0	47.00
Memberships	87.00	0	87.00
Motor Vehicle	373.00	710	1,083.00
Fuel	181.80	0	181.80
Total for Expenses	5,118.97	6,925.92	12,044.89
Surplus/(Deficit)	1,407.20	12,682.96	14,090.16

The Notes page form an integral part of these accounts

Statement of Balances – As at 31 March 2026

	Unrestricted	Restricted	2026
Opening Balances 11.12.24	0	0	0
Surplus/(Deficit)	1,407.20	12,682.96	14,090.16
Closing Balances 31.3.26	1,407.20	12,682.96	14,090.16

The Notes page forms an integral part of these accounts

Approved by the trustees on 22/04/2026 and signed on their behalf by:

Fiona Macdonald

Kelly Raven

FIONA MACDONALD
CHAIR

KELLY RAVEN
TREASURER

Notes to the Accounts – For the Year Ended 31 March 2026

1 Basis of Accounting

These accounts have been prepared on the Receipts & 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.

3 Related Party Transactions

No remuneration was paid to the trustees during the year.

4. Restricted Grants

	Edinburgh Sutherland Association	Gordon Bush Community Fund	Jennifer's Fund	Kilbraur Community Fund	KOSDT - Highland Cares Surfing	KOSDT - NHI Gala Sessions	Lairg Windfarm	NHI	Sported (ALLA)	Sutherland Sports Council	THC - Boys on Boards	West of Orkney Windfarm	Total
Income													
Grant Income	500.00	1,500.00	400.00		2,023.00	845.00	250.00	2,780.99	1,000.00	300.00		600.00	10,198.99
Paddleboard Activity		96.89			146.40	118.30				18.30	9,030.00		9,409.89
Total for Income	500.00	1,596.89	400.00	0.00	2,169.40	963.30	250.00	2,780.99	1,000.00	318.30	9,030.00	600.00	19,608.88
Expenses													
Coaching Services		1,050.00		1,433.45	698.65	378.48		2,093.10				250.00	5,903.68
Equipment				312.24									312.24
Motor Vehicle					710.00								710.00
Total for Expenses	0.00	1,050.00	0.00	1,745.69	1,408.65	378.48	0.00	2,093.10	0.00	0.00	0.00	250.00	6,925.92
Surplus/(Deficit)	500.00	546.89	400.00	-1,745.69	760.75	584.82	250.00	687.89	1,000.00	318.30	9,030.00	350.00	12,682.96