

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2023		31	03	2024

Reference and administration details

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

Portobello Sailing & Kayaking Club SCIO

SC041579

6 Logie Mill

City of Edinburgh

Postcode EH7 4HG

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		Chair		
2		Secretary		
3		Child Protection Officer		
4				
5		Treasurer	Appointed 03/04/2024	
6			Appointed 03/04/2024	
7			Appointed 03/04/2024	
8			Appointed 03/04/2024	
9			Appointed 03/04/2024	
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
	Resigned 26/09/2023
	Resigned 03/04/2024
	Resigned 03/04/2024
	Resigned 03/04/2024
	Resigned 13/09/2024

Structure, governance and management

Type of governing document

The organisation was a company limited by guarantee as defined by the Companies Act 2006, incorporated on 2 April 2008. However, on 19 August 2015, the entity converted into a Scottish Charitable Organisation (SCIO) which is governed by its constitution.

Trustee recruitment and appointment

New Trustees are either elected by members at the Annual General Meeting (AGM) or appointed by the Board of Trustees in between Annual General Meetings. At each AGM, one third of the Board of Trustees must retire, which includes any Trustee who has served a period of 3 years and any Trustee appointed by the Board of Trustees in between AGMs. The remaining number to make up to a third of Trustees retiring are those Trustees who have served longest since they were last elected or re-elected. Any retiring Trustee may be re-elected. The maximum number of charity Trustees is 12 and the minimum number of charity Trustees is 5. The opportunity to become a Trustee is advertised to all members ahead of each AGM and any adult member can stand for election.

Objectives and activities

Charitable purposes

The object of the charity is to support a variety of events determined by the Trustees. The current objectives are:

1. To promote and facilitate public participation in sailing, kayaking, rowing and other water sports from its base in Portobello, Edinburgh and from such other place or places as the company may decide.
2. To advance education through the provision of training and instruction in sailing, kayaking, rowing and other water sports.

Summary of the main activities in relation to these objects

Portobello Sailing & Kayaking Club is run entirely by volunteers and relies on the goodwill of members, particularly volunteer instructors/coaches and maintenance crew, to provide activities and training and to ensure activities remain accessible to all. The main activities are the provision of regular organised sessions for sailing, kayaking and coastal rowing to members throughout the year.

We provide boats, personal safety equipment and protective clothing to facilitate participation in water sports sessions. We also strive to organise and deliver community outreach projects with no participation fees to non-members to further achieve our charitable purposes.

Annual membership fees, which have not changed for many years despite increasing costs, are set at less than £1 a week for adults; less than 20p a week for juniors. Trustees can and do waive membership fees in cases of financial hardship. All of the above removes cost barriers to what are often perceived as expensive and exclusive activities.

Membership is open to anyone who respects the community ethos of the club and members range in age from 8 to 80+. We endeavour to accommodate those with additional needs where possible and practical.

Fundraising by members helps maintain accessibility and low membership fees by covering larger costs such as replacing or purchasing additional (second-hand) equipment. Grant awards also help with equipment purchases and help us provide training and activities to under-represented or disadvantaged groups from the wider community, outwith club membership.

For a number of years, the club has been fundraising to build new facilities at its base in Portobello which will significantly enhance its ability to run activities relating to its charitable purposes and enable the inclusion of more participants with additional needs.

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Achievements and performance

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

Membership grew to 495 members (at 31/03/24), an increase of 85 from 2022-23 membership and the highest number of members the club has ever had. Members are split evenly between the three sports of kayaking, rowing and sailing and there's roughly a 50:50 gender split.

Kayaking: kayakers were involved in a range of paddling activities, coached sessions at Portobello for adults and juniors, some adventures to the west coast, and community engagement as well. The coaching team of 7, with help from more experienced club kayakers, regularly supported sessions on the sea from Spring to Autumn and in the pool during winter months. Pool sessions involved beginners and intermediates through to the development of advanced skills for adults and juniors.

New kayaks (second hand purchases) have been added to the fleet to enhance sea paddles, allowing more paddlers out at the same time and for use in pool sessions over the winter.

The rowers had a busy year with regattas, training and social rows. During the year 80 people contacted the club requesting to try rowing and were invited to a trial row. New rowers learned the basics supported by experienced club members during weekly newcomer sessions which ran all year round.

Portobello Rowing Regatta was held jointly with Eastern Amateur Coastal Rowing Club in May 2023; the first Portobello regatta since 2019. It was a very successful event attended by 7 clubs, watched by a large number of spectators on the beach and also included a highly profitable fundraising baking stall.

Sailing: There were several sailing courses run between April – September for beginners and improver adults and under-18s resulting in an increased number of members taking part in weekly supervised sailing sessions. Sail cruising started as a new club activity, enabling members to sail all year round and allowing groups of sailors to undertake longer trips, further from Portobello than was previously the case, with the opportunity for beginners to join as crew.

Powerboat training resulted in 9 new drivers achieving a qualification, including several 16-year-olds, starting them on their way to assistant sailing instructor qualifications. This facilitates the delivery of weekly sailing sessions from April - September supervised by a safety powerboat as well as training sessions.

A very stable sailing kayak was purchased which will help open up watersports to those who are less confident or can't move as quickly as is typically needed for dinghies or kayaks.

Community outreach projects included:

1. a collaboration with community police officers to run a programme of sessions for 10 selected local teenagers with a history of antisocial behaviour or at risk of gang membership.
2. A beginner's weekend sailing course, 3 introductory kayaking pool sessions and free membership for 30 Ukrainian refugees, who were living on the large ship berthed at Leith.

Financial review

Brief statement of the charity's policy on reserves

Total Unrestricted reserves at the year ended 31st March 2024 amounted to £21,817 (2023: £20,197), and total restricted reserves amounted to £46,805 (2023: 43,453).

Reserves will be maintained to ensure that the charity can meet its charitable obligations. Funds held in excess of these requirements will be expanded in accordance to the charity's objectives. It is the charity's policy to endeavour to retain sufficient reserves to cover 3 months expenditure which is calculated to be £4,939 (2023: £6,307)

Details of any deficit

During the year the charity had a surplus of £4,972 (2023: surplus of £5,477)

Donated facilities and services (if any)

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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)	
Position (e.g. Chair)	
Date	18/12/2024

SC041579



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	01	04	2023		31	03

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	3,026	1,043			4,069	4,718
Legacies					-	
Grants	500	2,640			3,140	1,650
Receipts from fundraising activities		528			528	3,867
Gross trading receipts	20,325	1,070			21,395	26,745
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	23,851	5,281	-	-	29,132	36,980
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	23,851	5,281	-	-	29,132	36,980
A3 Payments						
Expenses for fundraising activities					-	166
Gross trading payments	3,845				3,845	4,016
Investment management costs					-	-
Payments relating directly to charitable activities	12,855	1,929			14,784	18,769
Grants and donations					-	-
Governance costs:						
Audit / independent examination	1,140				1,140	1,092
Preparation of annual accounts					-	-
Legal costs					-	1,064
Other	1,651				1,651	1,427
A3 Sub total	19,491	1,929	-	-	21,420	26,534
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	2,740				2,740	4,969
Purchase of investments					-	-
A4 Sub total	2,740	-	-	-	2,740	4,969
Total payments	22,231	1,929	-	-	24,160	31,503
Net receipts / (payments)	1,620	3,352	-	-	4,972	5,477
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	1,620	3,352	-	-	4,972	5,477

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	20,197	43,453			63,650	58,173
	Surplus / (deficit) shown on receipts and payments account	1,620	3,352			4,972	5,477
	Cash and bank balances at end of year	21,817	46,805	-	-	68,622	63,650
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Development Costs	Unrestricted	6,398	6,398	6,398
	Plant & Machinery	Unrestricted	99,924	9,721	10,943
	Fixtures & Fittings	Unrestricted	1,764	175	262
		Total	108,086	15,294	17,603

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Accountancy		1,200	1,140
	Bookkeeping creditor		480	400
	Deferred income		-	7,530
	Creditors		2,507	-
		Total	4,187	9,070

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

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of approval

8/12/2024

Section C Notes to the Accounts

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

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C2 Grants

[illegible]

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)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£
Purchase reimbursed to trustee	2	85

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Trustee	Purchase of membership	360	0
Trustee	Purchase of storage	625	0

C6 Other information

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 £
Jar Donations	1,811				1,811	1,114
New Club Building		1,043			1,043	2,728
Sailing income	170				170	-
Rowing Income	1,045				1,045	876
Total	3,026	1,043	-	-	4,069	4,718

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Edinburgh City Council	500	2,640	3,140	1,650
			-	-
			-	-
Total	500	2,640	3,140	1,650

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 £
Not applicable					-	-
					-	-
					-	-
					-	-
					-	-
Total	-	-	-	-	-	-

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 £
Kayaking costs	2,166				2,166	2,708
Rent or lease of building	2,078				2,078	2,000
Rowing Costs	2,423				2,423	2,985
Sailing Costs	5,539				5,539	6,318
Subscriptions	649				649	617
Community outreach project costs	1,829				1,829	2,904
Club Event	100				100	928
Course Costs						234
Yard Maintenance						75
Total	14,784	-	-	-	14,784	18,769

APPENDIX 3



Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name Portobello Sailing & Kayaking Club						
Registered charity number	SC041579						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	04	2023		31	03	2024
Set out on pages	1 to 8						(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	<p>In the course of my examination, no matter has come to my attention.</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn.</p>						
Signed	[Redacted Signature Area]						
Name							
Relevant professional qualification(s) or body (if any)							
Address	[Redacted Address Area]						

*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.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose