OTLEY SAILING CLUB

England & Wales · Charity number 1160253

Details

Status	Registered
Legal form	Charitable company
Company number	08998602
Registered	2015-01-30
Register	View on the Charity Commission register

Contact

Address	38 Lisker Drive Otley West Yorkshire LS21 1DQ
Phone	01423569960
Email	gilliannewalton@outlook.com
Website	www.otley-sailingclub.co.uk

Activities

Objects: 1. TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES TO PARTICIPATE IN WATER-BASED AMATEUR SPORTS.2. TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT IN THE SUBJECT OF WATER-BASED SPORTS.

Activities: The Club is a registered Royal Yachting Association training establishment. Sailing facilities for members and courses in sailing and related activities are offered to the general public. Youth club provision for under 18s during Summer.Other water based activities, eg triathletes use the facilities. Weekday facilities provided for able bodied and disabled young people to experience sailing.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Recreation
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£85,519	£67,109	-	-
2023-12-31	£67,342	£62,315	-	-
2022-12-31	£82,468	£86,852	-	-
2021-12-31	£68,844	£57,024	-	-
2020-12-31	£50,112	£39,601	-	-

Trustees

Name	Role	Appointed
CHRISTOPHER MICHAEL MORAN		2014-04-15
Carl Akeroyd		2022-03-07
Gillianne Margaret Walton		2014-04-15
Magnus Adrian McDonald		2018-03-28
Martyn Headley Maynard		2023-03-01
Mathew Edward Thomas		2015-05-07
Paul Jonathan Karran		2021-09-13
Peter David Fox		2022-09-26
Stephen John Nicholson		2024-03-07

OTLEY SAILING CLUB

England & Wales - Charity number 1160253

Accounts

Otley Sailing Club (Company number: 08998602)
Statement of financial activities
Year ended 31 December 2024

		2024	2023
Incoming resources	**Note**	**£**	**£**
Voluntary income		61,558	47,940
Activities for generating funds		20,217	14,700
Other incoming resources		3,744	4,702
Total incoming resources		85,519	67,342
Resources expended			
Cost of activities in furtherance of the charity's objectives		52,087	50,000
Fund-raising costs		14,203	11,743
Support & governance costs		819	572
Total resources expended		67,109	62,315
Net movement in funds		18,410	5,027
Balances b/f at 1 January 2023		112,864	107,837
Balances c/f at 31 December 2024		131,274	112,864

The notes form part of these accounts

Otley Sailing Club (Company number: 08998602)
Balance sheet
31 December 2024

	Note	UNRESTRICTED FUND 2024 £	2023 £
FIXED ASSETS			
Tangible assets	**2**	59,829	69,017
CURRENT ASSETS			
Cash at bank		100,914	71,854
Trade Debtors		-	324
		100,914	72,178
CREDITORS			
Amounts falling due in one year	**3**	18,393	13,721
NET CURRENT ASSETS		82,521	58,457
TOTAL ASSETS LESS CURRENT LIABILITIES		142,350	127,474
CREDITORS			
Amounts falling due after one year	**4**	11,076	14,610
NET ASSETS		131,274	112,864
Represented by			
Unrestricted funds		131,274	112,864
		131,274	112,864

In preparing these financial statements the directors are of the opinion that:
(a) The company is entitled to exemption from auidt under S. 477 of the Companies Act 2006 for the year ended 31 December 2024
(b) There is no requirement for the company to obtian an audit of its financial statements for the year ended 31 December 2024 in accordance with S. 476 of the Companies Act 2006

The directors acknowledge their responsibility for:
(a) Ensuring that the company keeps accounting records which comply with S. 386 and S. 387 of the Companies Act 2006; and
(b) Preparing financial statements which give a true and fair view of the state of the company's affairs as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of S. 394 & S. 395 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicableto the company.

The financial statement have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of directors on 5th March 2025 and signed on their behalf by

M McDonald
Director

Otley Sailing Club (Company number: 08998602)
Notes to the financial statements
31 December 2024

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 " The Financial Reporting Standard applicable to the Micro Entities Regime".

Turnover

Turnover represents subscriptions for the year, and the provision of all goods and services during the year, excluding Value Added Tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Clubhouse	- over the life of the lease
Rescue boats & motors	- 10% on reducing balance
Club equipment	- 15% on reducing balance

Grants received

Grants in respect of capital equipment are initially rcorded as deferred revenue. These grants are recognised in the SOFA to match the related depreciaton.

Grants in respect of revenue expenditure are recognised in the SOFA when received.

Otley Sailing Club (Company number: 08998602)
Notes to the accounts
31 December 2023

3. TANGIBLE FIXED ASSETS

	Clubhouse	Boats	Club Equipment	Total
	£	£	£	£
COST				
At 1 January 2024	76,583	155,307	4,198	236,088
Additions		4,468		4,468
At 31 December 2024	76,583	159,775	4,198	240,556
DEPRECIATION				
At 1 January 2024	52,907	110,509	3,655	167,071
Charge for year	4,556	8,556	543	13,655
At 31 December 2024	57,462	119,066	4,198	180,726
NET BOOK VALUE				
At 31 December 2024	19,121	40,709	0	59,830
At 31 December 2023	23,677	44,797	543	69,017

4. CREDITORS

Amounts falling due within one year	2024	2023
	£	£
Accrued expenses	100	100
Deferred income	14,767	10,095
Deferred Grants	3,526	3,526
	18,393	13,721

5. CREDITORS

Amounts falling due over one year	2024	2023
	£	£
Deferred Grants	11,076	14,610

Otley Sailing Club
Independent Examiner's Report on the unaudited financial statements
To the Board of Directors of Otley Sailing Club

This report on the financial statements of Otley sailing Club for the period ended 31 December 2024 is in respect of
examination carried out under s.145 of The Charities Act 2011 (“the Act”).

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER

The directors are responsible for the preparation of the financial statements. The directors consider that an audit is r
required for this period under s.144(2) of the Act and that an independent examination is needed.

It is my responsibility to
(1) Examine the financial statements (under s. 145(5) (b) of the Act);
(2) Follow the procedures laid down in the General Directions given by the Charity Commission; and
(3) To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER’S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners und
s.145 of the Act. An examination includes a review of the accounting records kept by the directors and a comparison
the financial statements with those records. It also includes considering any unusual items or disclosures in the financ
statements and seeking explanations from the directors concerning any such matters. The procedures undertaken do r
provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on t
view given by the financial statements.

INDEPENDENT EXAMINER’S STATEMENT

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

(1) Which gives me reasonable cause to believe that in any material respect the requirements

a. to keep accounting records in accordance with 2. 130 of the Act; and

b. to prepare financial statements which accord with the accounting records and which comply with the regulations,

have not been met; or

(2) to which, I my opinion, attention should be drawn in order to enable a proper understanding of the financ
statements to be reached.

Malcolm V. Walker

Malcolm V Walker
Accountant
Rivington
11 Falcon Road
Bingley
West Yorkshire
BD16 4DP
19 February 2025

Otley Sailing Club (Company number: 08998602)
Notes to the accounts
31 December 2024

6. Detailed Income & Expenditure account

	2024		2023	
	£	£	£	£
Turnover				
Subscriptions	43,768		40,410	
Training fees	16,258		10,702	
Boat hire	-		15	
Donations	17,790		7,530	
Social	3,959		3,983	
Club merchandise	-		-	
		81,775		62,640
Cost of sales				
Social	1,998		2,155	
Club merchandise	440		-	
Training costs	10,236		9,588	
Other cost of sales	1,528		-	
		14,203		11,744
Gross surplus		67,572		50,896
Other income				
Grants receivable	3,534		3,802	
Sundry receipts	210		900	
		3,744		4,702
Expenditure				
Rent	9,800		8,536	
Insurance	7,878		6,856	
Light & heat	3,151		4,125	
RYA affiliation	848		-	
Telephone	4,210		1,026	
Post & stationery	105		80	
Rescue boats & motors	3,002		2,517	
Petrol	550		476	
Trophies	475		1,102	
Repairs & renewals	3,891		6,865	
Sundry expenses	4,405		5,089	
Legal fees	115		-	
		38,431		36,671
Finance costs				
Bank charges		819		572
Depreciation & Impairment				
Clubhouse	4,556		4,556	
Rescue boats	8,556		8,055	
Club equipment	543		718	
		13,655		13,329
NET SURPLUS		18,410		5,027

Plant & Equipment - Club boats

	COST	Access dinghy	3 Picos	Access dinghy	50hp engine for RIB	Pioner Rescue Boat	Access Dinghy	New RIB Hull	New Comet Trio	New Comet Trio	Access Dinghy	New Comet Trio	Engine for Pioneer	Second hand displacement boat	Access 303	RS Feva	HARTLEY BOATS -3	Highfield OM460 RIB	2 Hansa 303W s	Laser 1 (2018)	Hartley 15 & launch trolley	Comet Sails - Morgan Sails	Comet Sails - Morgan Sails	Total Boats
	Date Acquired	2002	2003	2004	2004	2006	2006	2007	2008	2009	2009	2011	2012	2013	17-Feb-14	19-Aug-14	7-May-16	6-Mar-17	1-May-18	30-Sep-18	30-Jun-19	9-Mar-20	18-Mar-21	
Pre 2014	Cost	5,000	5,000	3,000	4,500	12,000	5,000	6,000	7,500	7,650	5,000	6,500	7,500	3,200	6,312	3,450	11,230	16,340						115,182
2014	Cost 1 Jan 2014	5,000	5,000	3,000	4,500	12,000	5,000	6,000	7,500	7,650	5,000	6,500	7,500	3,200	-	-	-	-						77,850
2031 Access 303	Additions														6,312									6,312
1781 RS Feva	Additions															3,450								3,450
	Cost 31 Dec 2014	5,000	5,000	3,000	4,500	12,000	5,000	6,000	7,500	7,650	5,000	6,500	7,500	3,200	6,312	3,450	-	-	-	-	-	-		87,612
2015	Cost 1 Jan 2015	5,000	5,000	3,000	4,500	12,000	5,000	6,000	7,500	7,650	5,000	6,500	7,500	3,200	6,312	3,450	-	-						87,612
Clubhouse additions	Additions																							-
PAY000515 Portacabin - training room	Additions																							-
	Cost 31 Dec 2015	5,000	5,000	3,000	4,500	12,000	5,000	6,000	7,500	7,650	5,000	6,500	7,500	3,200	6,312	3,450	-	-	-	-	-	-		87,612
	Cost 1 Jan 2016	5,000	5,000	3,000	4,500	12,000	5,000	6,000	7,500	7,650	5,000	6,500	7,500	3,200	6,312	3,450	-	-						87,612
2016 HARTLEY BOATS -3	Additions																11,230							11,230
2 Projectors & 1 ceiling mount	Additions																							-
	Cost 31 Dec 2016	5,000	5,000	3,000	4,500	12,000	5,000	6,000	7,500	7,650	5,000	6,500	7,500	3,200	6,312	3,450	11,230	-	-	-	-	-		98,842
	Cost 1 Jan 2017	5,000	5,000	3,000	4,500	12,000	5,000	6,000	7,500	7,650	5,000	6,500	7,500	3,200	6,312	3,450	11,230	-						98,842
2017 Highfield OM460 RIB with Honda engine	Additions																	16,340						16,340
	Additions																							-
	Disposals							- 6,000																
	Cost 31 Dec 2017	5,000	5,000	3,000	4,500	12,000	5,000	-	7,500	7,650	5,000	6,500	7,500	3,200	6,312	3,450	11,230	16,340	-	-	-	-		109,182
2018	Additions																		11,230	800				12,030
	Disposals				- 4,500																			- 4,500
	Cost 31 Dec 2018	5,000	5,000	3,000	-	12,000	5,000	-	7,500	7,650	5,000	6,500	7,500	3,200	6,312	3,450	11,230	16,340	11,230	800	-	-		116,712
2019	Additions																				6,672			6,672
	Cost 31 Dec 2019	5,000	5,000	3,000	-	12,000	5,000	-	7,500	7,650	5,000	6,500	7,500	3,200	6,312	3,450	11,230	16,340	11,230	800	6,672	-		123,384
2020	Additions																					495		495
	Cost 31 Dec 2020	5,000	5,000	3,000	-	12,000	5,000	-	7,500	7,650	5,000	6,500	7,500	3,200	6,312	3,450	11,230	16,340	11,230	800	6,672	495		123,879
2021	Additions																						990	990
	Cost 31 Dec 2021	5,000	5,000	3,000	-	12,000	5,000	-	7,500	7,650	5,000	6,500	7,500	3,200	6,312	3,450	11,230	16,340	11,230	800	6,672	495	990	124,869
	DEPRECIATION																							
	Depreciation period (years)	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	
	Annual Depreciation	500	500	300	450	1,200	500	-	750	765	500	650	750	320	631	345	1,123	1,634	1,122.98	80.00	667.21	49.50	99.00	12,121
	No. Yrs Dep'n to Dec 2013	11	10	9	9	7	7	6	5	4	4	2	1	-										
	Dep'n 1 Jan 2014	5,000	5,000	2,700	4,050	8,400	3,500	3,600	3,750	3,060	2,000	1,300	750	-	-	-	-	-						43,110
	Charge in year	-	-	300	450	1,200	500	600	750	765	500	650	750	320	526	115								7,426
12/31/2014	Dep'n 31 Dec 2014	5,000	5,000	3,000	4,500	9,600	4,000	4,200	4,500	3,825	2,500	1,950	1,500	320	526	115	-	-	-	-	-	-		50,536
	Dep'n 1 Jan 2015	5,000	5,000	3,000	4,500	9,600	4,000	4,200	4,500	3,825	2,500	1,950	1,500	320	526	115	-	-						50,536
	Charge in year	-	-			1,200	500	600	750	765	500	650	750	320	631	345								7,011
12/31/2015	Dep'n 31 Dec 2015	5,000	5,000	3,000	4,500	10,800	4,500	4,800	5,250	4,590	3,000	2,600	2,250	640	1,157	460	-	-	-	-	-	-		57,547
	Dep'n 1 Jan 2016	5,000	5,000	3,000	4,500	10,800	4,500	4,800	5,250	4,590	3,000	2,600	2,250	640	1,157	460	-	0						57,547
	Charge in year					1,200	500	600	750	765	500	650	750	320	631	345	655.07							7,666
12/31/2016	Dep'n 31 Dec 2016	5,000	5,000	3,000	4,500	12,000	5,000	5,400	6,000	5,355	3,500	3,250	3,000	960	1,788	805	655	-	-	-	-	-		65,213
	Dep'n 1 Jan 2017	5,000	5,000	3,000	4,500	12,000	5,000	5,400	6,000	5,355	3,500	3,250	3,000	960	1,788	805	655	0						65,213
	Charge in year	-	-	-	-	-		600	750	765	500	650	750	320	631	345	1,123	1,226						7,660
	Disposals							- 6,000																
	Impairment																							
12/31/2017	Dep'n 31 Dec 2017	5,000	5,000	3,000	4,500	12,000	5,000	-	6,750	6,120	4,000	3,900	3,750	1,280	2,420	1,150	1,778	1,226	-	-	-	-		66,873
	Dep'n 1 Jan 2018	5,000	5,000	3,000	4,500	12,000	5,000	-	6,750	6,120	4,000	3,900	3,750	1,280	2,420	1,150	1,778	1,226						66,873
	Charge in year	-	-	-	-	-	-	-	750	765	500	650	750	320	631	345	1,123	1,634	749	20				8,237
	Disposals				- 4,500			-																- 4,500
12/31/2018	Dep'n 31 Dec 2018	5,000	5,000	3,000	-	12,000	5,000	-	7,500	6,885	4,500	4,550	4,500	1,600	3,051	1,495	2,901	2,860	749	20	-	-		70,610
	Dep'n 1 Jan 2019	5,000	5,000	3,000	-	12,000	5,000	-	7,500	6,885	4,500	4,550	4,500	1,600	3,051	1,495	2,901	2,860	749	20				70,610
	Charge in year									765	500	650	750	320	631	345	1,123	1,634	1,123	80	334			8,255
	Disposals																							
12/31/2019	Dep'n 31 Dec 2019	5,000	5,000	3,000	-	12,000	5,000	-	7,500	7,650	5,000	5,200	5,250	1,920	3,682	1,840	4,024	4,494	1,872	100	334	-		78,865
	Dep'n 1 Jan 2020	5,000	5,000	3,000	-	12,000	5,000	-	7,500	7,650	5,000	5,200	5,250	1,920	3,682	1,840	4,024	4,494	1,872	100	334	-		78,865
	Charge in year											650	750	320	631	345	1,123	1,634	1,123	80	667	37		7,323
	Disposals																							
12/31/2020	Dep'n 31 Dec 2020	5,000	5,000	3,000	-	12,000	5,000	-	7,500	7,650	5,000	5,850	6,000	2,240	4,313	2,185	5,147	6,128	2,995	180	1,001	37		86,225
	Dep'n 1 Jan 2021	5,000	5,000	3,000	-	12,000	5,000	-	7,500	7,650	5,000	5,850	6,000	2,240	4,313	2,185	5,147	6,128	2,995	180	1,001	37	-	86,225
	Charge in year											650	750	320	631	345	1,123	1,634	1,123	80	667	37	74	7,435
	Disposals																							
12/31/2021	Dep'n 31 Dec 2021	5,000	5,000	3,000	-	12,000	5,000	-	7,500	7,650	5,000	6,500	6,750	2,560	4,944	2,530	6,270	7,762	4,118	260	1,668	74	74	93,660
	NBV 31 Dec 2014	-	-	-	-	2,400	1,000	1,800	3,000	3,825	2,500	4,550	6,000	2,880	5,786	3,335	-	-						37,076
	NBV 31 Dec 2015	-	-	-	-	1,200	500	1,200	2,250	3,060	2,000	3,900	5,250	2,560	5,155	2,990	-	-						30,065
	NBV 31 Dec 2016	-	-	-	-	-	-	600	1,500	2,295	1,500	3,250	4,500	2,240	4,524	2,645	10,575	-						33,628
	NBV 31 Dec 2017	-	-	-	-	-	-	-	750	1,530	1,000	2,600	3,750	1,920	3,892	2,300	9,452	15,115						42,309

Clubhouse

	COST	Double glazing	Club Room refurb	Showers Refurb	New Sewage Treatment plant	Kitchen Refurbishment	Concreting shoreline phase 1 &2	Clubhouse additions	Portacabin - training room	Total Clubhouse
	Date Acquired	2002	2002	2004	2010	2011	2013	2-Apr-15	10-Dec-15	
Pre 2014	Cost	5,000	3,000	3,250	13,000	6,000	2,300	44,333	2,700	79,583
2014	Cost 1 Jan 2014	5,000	3,000	3,250	13,000	6,000	2,300	-	-	32,550
2031 Access 303	Additions									
1781 RS Feva	Additions									-
	Cost 31 Dec 2014	5,000	3,000	3,250	13,000	6,000	2,300	-	-	32,550
2015	Cost 1 Jan 2015	5,000	3,000	3,250	13,000	6,000	2,300	-	-	32,550
Clubhouse additions	Additions							44,333		44,333
PAY000515 Portacabin - training room	Additions								2,700	2,700
	Cost 31 Dec 2015	5,000	3,000	3,250	13,000	6,000	2,300	44,333	2,700	79,583
	Cost 1 Jan 2016	5,000	3,000	3,250	13,000	6,000	2,300	44,333	2,700	79,583
2016 HARTLEY BOATS -3	Additions									-
2 Projectors & 1 ceiling mount	Additions									
	Cost 31 Dec 2016	5,000	3,000	3,250	13,000	6,000	2,300	44,333	2,700	79,583
	Cost 1 Jan 2017	5,000	3,000	3,250	13,000	6,000	2,300	44,333	2,700	79,583
2017 Highfield OM460 RIB with Honda engine	Additions									-
	Additions									-
	Disposals									
	Cost 31 Dec 2017	5,000	3,000	3,250	13,000	6,000	2,300	44,333	2,700	79,583
2018	Additions									
	Disposals		- 3,000							- 3,000
	Cost 31 Dec 2018	5,000	-	3,250	13,000	6,000	2,300	44,333	2,700	76,583
2019	Additions									
	Cost 31 Dec 2019	5,000	-	3,250	13,000	6,000	2,300	44,333	2,700	76,583
2020	Additions									
	Cost 31 Dec 2020	5,000	-	3,250	13,000	6,000	2,300	44,333	2,700	76,583
2021	Additions									
	Cost 31 Dec 2021	5,000	-	3,250	13,000	6,000	2,300	44,333	2,700	76,583
	DEPRECIATION									
	Depreciation period (years)	15	15	15	15	15	15	15	15	
	Annual Depreciation	333	200	217	867	400	153	2,956	180	5,306
	No. Yrs Dep'n to Dec 2013	11	11	9	3	2	-			
	Dep'n 1 Jan 2014	3,667	2,200	1,950	2,600	800	-	-	-	11,217
	Charge in year	333	200	217	867	400	153			2,170
12/31/2014	Dep'n 31 Dec 2014	4,000	2,400	2,167	3,467	1,200	153	-	-	13,387
	Dep'n 1 Jan 2015	4,000	2,400	2,167	3,467	1,200	153	-	-	13,387
	Charge in year	333	200	217	867	400	153	1,970	-	4,140
12/31/2015	Dep'n 31 Dec 2015	4,333	2,600	2,383	4,333	1,600	307	1,970	-	17,527
	Dep'n 1 Jan 2016	4,333	2,600	2,383	4,333	1,600	307	1,970	-	17,527
	Charge in year	333	200	217	867	400	153	2,956	180	5,306
12/31/2016	Dep'n 31 Dec 2016	4,667	2,800	2,600	5,200	2,000	460	4,926	180	22,833
	Dep'n 1 Jan 2017	4,667	2,800	2,600	5,200	2,000	460	4,926	180	22,833
	Charge in year	333	200	217	867	400	153	2,956	180	5,306
	Disposals									
	Impairment									
12/31/2017	Dep'n 31 Dec 2017	5,000	3,000	2,817	6,067	2,400	613	7,881	360	28,138
	Dep'n 1 Jan 2018	5,000	3,000	2,817	6,067	2,400	613	7,881	360	28,138
	Charge in year			217	867	400	153	2,956	180	4,772
	Disposals		- 3,000							- 3,000
12/31/2018	Dep'n 31 Dec 2018	5,000	-	3,033	6,933	2,800	767	10,837	540	29,910
	Dep'n 1 Jan 2019	5,000	-	3,033	6,933	2,800	767	10,837	540	29,910
	Charge in year	-	-	217	867	400	153	2,956	180	4,772
	Disposals									-
12/31/2019	Dep'n 31 Dec 2019	5,000	-	3,250	7,800	3,200	920	13,793	720	34,683
	Dep'n 1 Jan 2020	5,000	-	3,250	7,800	3,200	920	13,793	720	34,683
	Charge in year	-	-		867	400	153	2,956	180	4,556
	Disposals									-
12/31/2020	Dep'n 31 Dec 2020	5,000	-	3,250	8,667	3,600	1,073	16,748	900	39,238
	Dep'n 1 Jan 2021	5,000	-	3,250	8,667	3,600	1,073	16,748	900	39,238
	Charge in year	-	-	-	867	400	153	2,956	180	4,556
	Disposals									-
12/31/2021	Dep'n 31 Dec 2021	5,000	-	3,250	9,533	4,000	1,227	19,704	1,080	43,794
	NBV 31 Dec 2014	1,000	600	1,083	9,533	4,800	2,147	-	-	19,163
	NBV 31 Dec 2015	667	400	867	8,667	4,400	1,993	42,363	2,700	62,056
	NBV 31 Dec 2016	333	200	650	7,800	4,000	1,840	39,407	2,520	56,751
	NBV 31 Dec 2017	-	-	433	6,933	3,600	1,687	36,452	2,340	51,445

Club Equipment

	COST	2 Projectors & 1 ceiling mount	Honda 4 stroke brush cutter	2 Hisense under counter fridges	Flail Mower	Apex Radios	Total Club Equipment	Total
	Date Acquired	3-Mar-16	11-Nov-19	6-Aug-19	24-Sep-19	16-Sep-19		
Pre 2014	Cost						-	
2014	Cost 1 Jan 2014	-					-	110,400
2031 Access 303	Additions						-	6,312
1781 RS Feva	Additions						-	3,450
	Cost 31 Dec 2014	-					-	120,162
2015	Cost 1 Jan 2015	-					-	120,162
Clubhouse additions	Additions						-	44,333
PAY000515 Portacabin - training room	Additions						-	2,700
	Cost 31 Dec 2015	-					-	167,195
	Cost 1 Jan 2016	-					-	167,195
2016 HARTLEY BOATS -3	Additions						-	11,230
2 Projectors & 1 ceiling mount	Additions	611					611	611
	Cost 31 Dec 2016	611					611	179,036
	Cost 1 Jan 2017	611					611	179,036
2017 Highfield OM460 RIB with Honda engine	Additions						-	16,340
	Additions						-	-
	Disposals						-	
	Cost 31 Dec 2017	611					611	189,376
2018	Additions						-	12,030
	Disposals						-	- 7,500
	Cost 31 Dec 2018	611					611	193,905
2019	Additions		295	298	1,600	1,395	3,588	10,260
	Cost 31 Dec 2019	611	295	298	1,600	1,395	4,198	204,165
2020	Additions						-	495
	Cost 31 Dec 2020	611	295	298	1,600	1,395	4,198	204,660
2021	Additions						-	990
	Cost 31 Dec 2021	611	295	298	1,600	1,395	4,198	205,650
	DEPRECIATION							
	Depreciation period (years)	5	5	5	5	5		
	Annual Depreciation	122	59	60	320	279		17,427
	No. Yrs Dep'n to Dec 2013							
	Dep'n 1 Jan 2014	-					-	54,327
	Charge in year							9,596
12/31/2014	Dep'n 31 Dec 2014	-					-	63,923
	Dep'n 1 Jan 2015	-					-	63,923
	Charge in year							11,152
12/31/2015	Dep'n 31 Dec 2015	-					-	75,074
	Dep'n 1 Jan 2016	-					-	75,074
	Charge in year	91.59					92	13,063
12/31/2016	Dep'n 31 Dec 2016	92					92	88,138
	Dep'n 1 Jan 2017	92					92	88,138
	Charge in year	122					122	13,087
	Disposals						-	
	Impairment							
12/31/2017	Dep'n 31 Dec 2017	214					214	95,225
	Dep'n 1 Jan 2018	214					214	95,225
	Charge in year	122					122	13,131
	Disposals						-	- 7,500
12/31/2018	Dep'n 31 Dec 2018	336					336	100,856
	Dep'n 1 Jan 2019	336	-	-	-	-	336	100,856
	Charge in year	122	4.92	19.87	80.00	69.73	297	13,324
	Disposals						-	-
12/31/2019	Dep'n 31 Dec 2019	458	5	20	80	70	632	114,180
	Dep'n 1 Jan 2020	458	5	20	80	70	632	114,180
	Charge in year	122	59.00	59.60	320.00	278.91	840	12,719
	Disposals						-	-
12/31/2020	Dep'n 31 Dec 2020	580	64	79	400	349	1,472	126,935
	Dep'n 1 Jan 2021	580	64	79	400	349	1,472	126,935
	Charge in year	31	59	60	320	279	748	12,738
	Disposals						-	-
12/31/2021	Dep'n 31 Dec 2021	611	123	139	720	628	2,220	139,674
	NBV 31 Dec 2014	-					-	56,239
	NBV 31 Dec 2015	-					-	92,121
	NBV 31 Dec 2016	519					519	90,898
	NBV 31 Dec 2017	397					397	94,151

Accounts

Otley Sailing Club

TRUSTEES ANNUAL REPORT - 31 December 2023

The directors present their report with the financial statements of the company for the year ended 31 December 2023. The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting By Charities (revised 2005).

Objectives of the Charity

The aims and objectives of the charity are to promote community participation in healthy recreation by providing facilities to participate in water-based amateur sports, and to advance education for the public benefit in the subject of water-based sportsThis is primarily achieved by running the activities of Otley Sailing Club.

Review of activities and future strategy

The club has continued in much the same way as before.

Reserves policy

Reserves representing the necessary investment in fixed assets will always be required, and these are expected to remain healthy for the foreseeable future. Subject to that, reserves will be retained to cover six month's operational costs.

Risk Review

During the period the Directors have reviewed the risks to which the company is exposed, both internally and externally, and heave reviewed the controls in place to mitigate those risks. The review of risks will continue on a regular basis to ensure appropriate controls are maintained.

Organisation

The company is run by the board of directors, assisted by the committee of Otley Sailing Club as required.

Public Benefit

By advancing the knowledge of sailing and other water sports, the public are able to enjoy and appreciate the benefits of these sports in a safe environment.

Statement of trustees' responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities, and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

This report was approved by the Board of Trustees on 25 February 2023 and signed on its behalf by:

I White, Chair and Director

Otley Sailing Club (Company number: 08998602)
Statement of financial activities

Year ended 31 December 2023		**UNRESTRICTED FUNDS 2023**	**TOTAL FUNDS 2022**
Incoming resources	**Note**	**£**	**£**
Voluntary income		47,940	65,751
Activities for generating funds		14,700	9,889
Other incoming resources		4,702	6,828
Total incoming resources		67,342	82,468
Resources expended			
Cost of activities in furtherance of the charity's objectives		50,000	81,133
Fund-raising costs		11,743	9,637
Support & governance costs		572	404
Total resources expended		62,315	91,174
Net movement in funds		5,027	(8,706)
Balances b/f at 1 January 2021		107,837	116,543
Balances c/f at 31 December 2021		112,864	107,837

The notes form part of these accounts

Otley Sailing Club (Company number: 08998602)
Balance sheet
31 December 2023

	Note	UNRESTRICTED FUNDS 2023 £	2022 £
FIXED ASSETS			
Tangible assets	**2**	69,017	70,551
CURRENT ASSETS			
Cash at bank		71,854	69,263
		324	-
		72,178	69,263
CREDITORS			
Amounts falling due in one year	**3**	13,721	13,565
NET CURRENT ASSETS		58,457	55,698
TOTAL ASSETS LESS CURRENT LIABILITIES		127,474	126,249
CREDITORS			
Amounts falling due after one year	**4**	14,610	18,412
NET ASSETS		112,864	107,837
Represented by			
Unrestricted funds		112,864	107,837
		112,864	107,837

In preparing these financial statements the directors are of the opinion that:
(a) The company is entitled to exemption from auidt under S. 477 of the Companies Act 2006 for the year ended 31 December 2023
(b) There is no requirement for the company to obtian an audit of its financial statements for the year ended 31 December 2020 in accordance with S. 476 of the Companies Act 2006

The directors acknowledge their responsibility for:
(a) Ensuring that the company keeps accounting records which comply with S. 386 and S. 387 of the Companies Act 2006; and
(b) Preparing financial statements which give a true and fair view of the state of the company's affairs as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of S. 394 & S. 395 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicableto the company.

The financial statement have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of directors on 28 February 2024 and signed on their behalf by

I White
Director

Otley Sailing Club (Company number: 08998602)
Notes to the financial statements
31 December 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 " The Financial Reporting Standard applicable to the Micro Entities Regime".

Turnover

Turnover represents subscriptions for the year, and the provision of all goods and services during the year, excluding Value Added Tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Clubhouse	- over the life of the lease
Rescue boats & motors	- 10% on reducing balance
Club equipment	- 15% on reducing balance

Grants received

Grants in respect of capital equipment are initially rcorded as deferred revenue. These grants are recognised in the SOFA to match the related depreciaton.

Grants in respect of revenue expenditure are recognised in the SOFA when received.

2 INCOMING RESOURCES

In 2020 the Club received a Covid-19 grant from Leeds City Council of £11,000.
In 2021 the Club received a Covid-19 grant from Leeds City Council of £16,000.

Otley Sailing Club (Company number: 08998602)
Notes to the accounts
31 December 2023

3. TANGIBLE FIXED ASSETS

	Clubhouse	Boats	Club Equipment	Total
	£	£	£	£
COST				
At 1 January 2023	76,583	143,513	4,198	224,294
Additions		11,794		11,794
At 31 December 2023	76,583	155,307	4,198	236,088
DEPRECIATION				
At 1 January 2023	48,351	102,454	2,938	153,743
Charge for year	4,556	8,055	718	13,329
At 31 December 2023	52,907	110,509	3,656	167,072
NET BOOK VALUE				
At 31 December 2023	23,676	44,798	542	69,017
At 31 December 2022	28,232	41,059	1,260	70,551

4. CREDITORS

Amounts falling due within one year	2023	2022
	£	£
Accrued expenses	100	50
Deferred income	10,095	9,990
Deferred Grants	3,526	3,525
	13,721	13,565

5. CREDITORS

Amounts falling due over one year	2023	2022
	£	£
Deferred Grants	14,610	18,412

Otley Sailing Club
Independent Examiner's report on the unaudited financial statements
To the Board of Directors of Otley Sailing Club

This report on the financial statements of Otley sailing Club for the year ended 31 December 2023 is in respect of an examination carried out under s.145 of The Charities Act 2011 ("the Act").

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER
The directors are responsible for the preparation of the financial statements. The directors consider that an audit is not required for this period under s.144(2) of the Act and that an independent examination is needed.

It is my responsibility to
(1) Examine the financial statements (under s. 145(5) (b) of the Act);
(2) Follow the procedures laid down in the General Directions given by the Charity Commission; and
(3) To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT
My examination was carried out in accordance with the General Directions given by the Charity Commissioners under s.145 of the Act. An examination includes a review of the accounting records kept by the directors and a comparison of the financial statements with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from the directors 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 financial statements.

INDEPENDENT EXAMINER'S STATEMENT
In the course of my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements
  a. to keep accounting records in accordance with 2. 130 of the Act; and
  b. to prepare financial statements which accord with the accounting records and which comply with the regulations,

have not been met; or

(2) to which, I my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Malcolm V Walker B Mus FCA
Chartered Accountant
Rivington
11 Falcon Road
Bingley
West Yorkshire
BD16 4DP

Date: 21 February 2024

OTLEY SAILING CLUB

England & Wales - Charity number 1160253

Accounts

The Queen's Award for Voluntary Service

Otley Sailing Club

Registered Charity Number 1,160,253

Trustees' Annual Report

31 December 2022

The directors present their report with the financial statements of the company for the year ended 31 December 2022.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting By Charities (revised 2005).

Objectives of the Charity

The aims and objectives of the charity are to promote community participation in healthy recreation by providing facilities to participate in water-based amateur sports, and to advance education for the public benefit in the subject of water-based sportsThis is primarily achieved by running the activities of Otley Sailing Club.

Review of activities and future strategy

The club has continued in much the same way as before.

Reserves policy

Reserves representing the necessary investment in fixed assets will always be required, and these are expected to remain healthy for the foreseeable future. Subject to that, reserves will be retained to cover six month's operational costs.

Risk Review

During the period the Directors have reviewed the risks to which the company is exposed, both internally and externally, and heave reviewed the controls in place to mitigate those risks. The review of risks will continue on a regular basis to ensure appropriate controls are maintained.

Organisation

The company is run by the board of directors, assisted by the committee of Otley Sailing Club as required.

Public Benefit

By advancing the knowledge of sailing and other water sports, the public are able to enjoy and appreciate the benefits of these sports in a safe environment.

Statement of trustees' responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations. This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities, and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

This report was approved by the Board of Trustees on 8 March 2023 and signed on its behalf by

OTLEY SAILING CLUB

Company Registration Number:
08998602 (England and Wales)

Unaudited abridged accounts for the year ended 31 December 2022

Period of accounts

Start date: 01 January 2022

End date: 31 December 2022

OTLEY SAILING CLUB

Contents of the Financial Statements

for the Period Ended 31 December 2022

OTLEY SAILING CLUB

Balance sheet

As at 31 December 2022

	Notes	*2022*	*2021*
		£	**£**
Called up share capital not paid:		0	0
Fixed assets			
Intangible assets:		**0**	0
Tangible assets:	3	**70,551**	67,725
Investments:		**0**	0
Total fixed assets:		**70,551**	67,725
Current assets			
Stocks:		**0**	0
Debtors:		**0**	0
Cash at bank and in hand:		**69,263**	81,501
Investments:		**0**	0
Total current assets:		**69,263**	81,501
Creditors: amounts falling due within one year:		**(13,565)**	(10,747)
Net current assets (liabilities):		**55,698**	70,754
Total assets less current liabilities:		**126,249**	138,479
Creditors: amounts falling due after more than one year:		**(18,412)**	(21,937)
Total net assets (liabilities):		**107,837**	116,542
Capital and reserves			
Called up share capital:		**1**	1
Share premium account:		**0**	0
Revaluation reserve:		**0**	0
Other reserves:		**107,836**	116,541
Shareholders funds:		**107,837**	116,542

The notes form part of these financial statements

OTLEY SAILING CLUB

Balance sheet statements

For the year ending 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

This report was approved by the board of directors on 28 February 2023
and signed on behalf of the board by:

Name: Ian White
Status: Director

The notes form part of these financial statements

OTLEY SAILING CLUB

Notes to the Financial Statements

for the Period Ended 31 December 2022

1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Notes to the Financial Statements

for the Period Ended 31 December 2022

2. Employees

	2022	*2021*
Average number of employees during the period	0	0

OTLEY SAILING CLUB

Notes to the Financial Statements

for the Period Ended 31 December 2022

3. Tangible Assets

	Total
Cost	£
At 01 January 2022	208,434
Additions	15,860
At 31 December 2022	**224,294**
Depreciation	
At 01 January 2022	140,709
Charge for year	13,034
At 31 December 2022	**153,743**
Net book value	
At 31 December 2022	**70,551**
At 31 December 2021	**67,725**

OTLEY SAILING CLUB

Company Registration Number:
08998602 (England and Wales)

Unaudited abridged accounts for the year ended 31 December 2022

Period of accounts

Start date: 01 January 2022

End date: 31 December 2022

OTLEY SAILING CLUB

Contents of the Financial Statements

for the Period Ended 31 December 2022

OTLEY SAILING CLUB

Balance sheet

As at 31 December 2022

	Notes	*2022*	*2021*
		£	**£**
Called up share capital not paid:		0	0
Fixed assets			
Intangible assets:		**0**	0
Tangible assets:	3	**70,551**	67,725
Investments:		**0**	0
Total fixed assets:		**70,551**	67,725
Current assets			
Stocks:		**0**	0
Debtors:		**0**	0
Cash at bank and in hand:		**69,263**	81,501
Investments:		**0**	0
Total current assets:		**69,263**	81,501
Creditors: amounts falling due within one year:		**(13,565)**	(10,747)
Net current assets (liabilities):		**55,698**	70,754
Total assets less current liabilities:		**126,249**	138,479
Creditors: amounts falling due after more than one year:		**(18,412)**	(21,937)
Total net assets (liabilities):		**107,837**	116,542
Capital and reserves			
Called up share capital:		**1**	1
Share premium account:		**0**	0
Revaluation reserve:		**0**	0
Other reserves:		**107,836**	116,541
Shareholders funds:		**107,837**	116,542

The notes form part of these financial statements

OTLEY SAILING CLUB

Balance sheet statements

For the year ending 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

This report was approved by the board of directors on 28 February 2023
and signed on behalf of the board by:

Name: Ian White
Status: Director

The notes form part of these financial statements

Notes to the Financial Statements

for the Period Ended 31 December 2022

1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Notes to the Financial Statements

for the Period Ended 31 December 2022

2. Employees

	2022	*2021*
Average number of employees during the period	0	0

Notes to the Financial Statements

for the Period Ended 31 December 2022

3. Tangible Assets

	Total
Cost	£
At 01 January 2022	208,434
Additions	15,860
At 31 December 2022	**224,294**
Depreciation	
At 01 January 2022	140,709
Charge for year	13,034
At 31 December 2022	**153,743**
Net book value	
At 31 December 2022	**70,551**
At 31 December 2021	**67,725**

OTLEY SAILING CLUB

England & Wales - Charity number 1160253

Accounts

Otley Sailing Club
Trustees' Annual Report
31 December 2021

The directors present their report with the financial statements of the company for the year ended 31 December 2021.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting By Charities (revised 2005).

Objectives of the Charity

The aims and objectives of the charity are to promote community participation in healthy recreation by providing facilities to participate in water-based amateur sports, and to advance education for the public benefit in the subject of water-based sports

This is primarily achieved by running the activities of Otley Sailing Club.

Review of activities and future strategy

The club has continued in much the same way as before.

Reserves policy

Reserves representing the necessary investment in fixed assets will always be required, and these are expected to remain healthy for the foreseeable future. Subject to that, reserves will be retained to cover six month's operational costs.

Risk Review

During the period the Directors have reviewed the risks to which the company is exposed, both internally and externally, and heave reviewed the controls in place to mitigate those risks. The review of risks will continue on a regular basis to ensure appropriate controls are maintained.

Organisation

The company is run by the board of directors, assisted by the committee of Otley Sailing Club as required.

Public Benefit

By advancing the knowledge of sailing the public are able to enjoy and appreciate the benefits of sailing in a safe environment.

Statement of trustees' responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities, and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

This report was approved by the Board of Trustees on 25 February 2022 and signed on its behalf by:

I White - Director

Otley Sailing Club (Company number: 08998602)
Statement of financial activities

Year ended 31 December 2021		**UNRESTRICTED FUNDS 2021**	**DESIGNATED FUNDS 2021**	**TOTAL FUNDS 2020**
Incoming resources	**Note**	**£**	**£**	**£**
Voluntary income		34,693	-	31,988
Activities for generating funds		13,275	-	2,464
Other incoming resources		20,875	-	15,660
Total incoming resources		68,844	-	50,112
Resources expended				
Cost of activities in furtherance of the charity's objectives		49,910	4,978	37,132
Fund-raising costs		6,768	-	2,239
Support & governance costs		346	-	230
Total resources expended		57,024	4,978	39,601
Net movement in funds		11,820	(4,978)	10,512
Balances b/f at 1 January 2021		100,401	9,300	99,189
Balances c/f at 31 December 2021		112,221	4,322	109,701

The notes on pages 7 to 9 form part of these accounts

Otley Sailing Club (Company number: 08998602)
Balance sheet
31 December 2021

	Note	UNRESTRICTED FUNDS 2021 £	2020 £
FIXED ASSETS			
Tangible assets	**2**	67,725	79,765
CURRENT ASSETS			
Cash at bank		81,501	65,279
CREDITORS			
Amounts falling due in one year	**3**	10,747	9,880
NET CURRENT ASSETS		70,755	55,399
TOTAL ASSETS LESS CURRENT LIABILITIES		138,480	135,164
CREDITORS			
Amounts falling due after one year	**4**	21,937	25,463
NET ASSETS		116,543	109,701
Represented by			
Unrestricted funds		112,221	100,401
Designated funds		4,322	9,300
		116,543	109,701

In preparing these financial statements the directors are of the opinion that:
(a) The company is entitled to exemption from auidt under S. 477 of the Companies Act 2006 for the year ended 31 December 2020
(b) There is no requirement for the company to obtian an audit of its financial statements for the year ended 31 December 2020 in accordance with S. 476 of the Companies Act 2006

The directors acknowledge their responsibility for:
(a) Ensuring that the company keeps accounting records which comply with S. 386 and S. 387 of the Companies Act 2006; and
(b) Preparing financial statements which give a true and fair view of the state of the company's affairs as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of S. 394 & S. 395 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicableto the company.

The financial statement have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of directors on_________________________ and signed on their behalf by

____

I White
Director

Otley Sailing Club (Company number: 08998602)
Notes to the financial statements
31 December 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 " The Financial Reporting Standard applicable to the Micro Entities Regime".

Turnover

Turnover represents subscriptions for the year, and the provision of all goods and services during the year, excluding Value Added Tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Clubhouse	- over the life of the lease
Rescue boats & motors	- 10% on reducing balance
Club equipment	- 15% on reducing balance

Grants received

Grants in respect of capital equipment are initially rcorded as deferred revenue. These grants are recognised in the SOFA to match the related depreciaton.

Grants in respect of revenue expenditure are recognised in the SOFA when received.

2 INCOMING RESOURCES

In 2019 the Club eceived a donation of £5,000 from Lloyds Bank towards new disabled entrance and ramp. £4,072 of this has not yet been spent.
In 2020 the Club received a donation of £4,300 from the RYA towards the cost of a senior for the Sail-Free programme. £250 of this has not yet been spent.
These amounts are being treated as Designated Funds until they are spent in full.

In 2020 the Club received a Covid-19 grant from Leeds City Council of £11,000.
In 2021 the Club received a Covid-19 grant from Leeds City Council of £16,000.

Otley Sailing Club (Company number: 08998602)
Notes to the accounts
31 December 2021

3. TANGIBLE FIXED ASSETS

	Clubhouse	Boats	Club Equipment	Total
	£	£	£	£
COST				
At 1 January 2021	76,583	126,663	4,198	207,444
Additions		990		990
At 31 December 2021	76,583	127,653	4,198	208,434
DEPRECIATION				
At 1 January 2021	39,240	86,968	1,472	127,679
Charge for year	4,556	7,726	748	13,029
At 31 December 2021	43,795	94,693	2,220	140,709
NET BOOK VALUE				
At 31 December 2021	32,788	32,960	1,978	67,726
At 31 December 2020	37,344	39,695	2,726	79,765

4. CREDITORS

Amounts falling due within one year	2021	2020
	£	£
Accrued expenses	351	299
Deferred income	6,870	6,055
Deferred Grants	3,526	3,526
	10,747	9,880

5. CREDITORS

Amounts falling due over one year	2021	2020
	£	£
Deferred Grants	21,937	25,463

Otley Sailing Club
Independent Examiner's Report on the unaudited financial statements
To the Board of Directors of Otley Sailing Club

This report on the financial statements of Otley sailing Club for the period ended 31 December 2021 is in respect of an examination carried out under s.145 of The Charities Act 2011 (“the Act”).

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER
The directors are responsible for the preparation of the financial statements. The directors consider that an audit is not required for this period under s.144(2) of the Act and that an independent examination is needed.
It is my responsibility to
(1) Examine the financial statements (under s. 145(5) (b) of the Act);
(2) Follow the procedures laid down in the General Directions given by the Charity Commission; and
(3) To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER’S REPORT
My examination was carried out in accordance with the General Directions given by the Charity Commissioners under s.145 of the Act. An examination includes a review of the accounting records kept by the directors and a comparison of the financial statements with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from the directors 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 financial statements

INDEPENDENT EXAMINER’S STATEMENT
In the course of my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements

a. to keep accounting records in accordance with 2. 130 of the Act; and

b. to prepare financial statements which accord with the accounting records and which comply with the regulations.
have not been met; or
(2) to which, I my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Malcolm V. Walker

Malcolm V Walker B Mus FCA CTA
Chartered Accountant
Lencett House
45 Boroughgate
Otley
West Yorkshire
LS21 1AG
Date: 28 February 2022

Otley Sailing Club (Company number: 08998602)
Notes to the accounts
31 December 2021

6. Detailed Income & Expenditure account	**2021**		**2020**	
	£	**£**	**£**	**£**
Turnover				
Subscriptions	32,969		27,078	
Training fees	10,601		1,216	
Boat hire	145		20	
Donations	1,724		4,910	
Social	1,740		1,229	
Club merchandise	790		-	
		47,968		34,453
Cost of sales				
Social	1,110		472	
Club merchandise	594		-	
Training costs	5,064		1,767	
		6,768		2,239
Gross surplus		41,200		32,213
Other income				
Grants receivable	19,773		15,160	
Sundry receipts	1,103		500	
		20,875		15,660
Expenditure				
Rent	7,236		7,236	
Insurance	5,282		5,260	
Light & heat	1,490		666	
RYA affiliation	465		465	
Telephone	612		690	
Post & stationery	-		10	
Rescue boats & motors	1,015		1,726	
Petrol	332		82	
Trophies	-		484	
Repairs & renewals	21,077		6,051	
Sundry expenses	4,351		1,427	
		41,859		24,097
Finance costs				
Bank charges		346		230
Depreciation & Impairment				
Clubhouse	4,556		4,556	
Rescue boats	7,726		7,639	
Club equipment	748		840	
			-	
		13,029		13,034
NET SURPLUS		6,842		10,512

Otley Sailing Club
Independent Examiner's report on the unaudited financial statements
To the Board of Directors of Otley Sailing Club

This report on the financial statements of Otley sailing Club for the year ended 31 December 2021 is in respect of an examination carried out under s.145 of The Charities Act 2011 ("the Act").

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER
The directors are responsible for the preparation of the financial statements. The directors consider that an audit is not required for this period under s.144(2) of the Act and that an independent examination is needed.

It is my responsibility to
(1) Examine the financial statements (under s. 145(5) (b) of the Act);
(2) Follow the procedures laid down in the General Directions given by the Charity Commission; and
(3) To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT
My examination was carried out in accordance with the General Directions given by the Charity Commissioners under s.145 of the Act. An examination includes a review of the accounting records kept by the directors and a comparison of the financial statements with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from the directors 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 financial statements.

INDEPENDENT EXAMINER'S STATEMENT
In the course of my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements

a. to keep accounting records in accordance with 2. 130 of the Act; and
b. to prepare financial statements which accord with the accounting records and which comply with the regulations,

have not been met; or

(2) to which, I my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Malcolm V Walker B Mus FCA CTA
Chartered Accountant
Lencett House
45 Boroughgate
Otley
West Yorkshire
LS21 1AG

Date: 25 February 2022

OTLEY SAILING CLUB

England & Wales - Charity number 1160253

Accounts

Otley Sailing Club
Trustees' Annual Report
31 December 2020

The directors present their report with the financial statements of the company for the year ended 31 December 2020.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting By Charities (revised 2005).

Objectives of the Charity

The aims and objectives of the charity are to promote community participation in healthy recreation by providing facilities to participate in water-based amateur sports, and to advance education for the public benefit in the subject of water-based sports

This is primarily achieved by running the activities of Otley Sailing Club.

Review of activities and future strategy

The club has continued in much the same way as before.

Reserves policy

Reserves representing the necessary investment in fixed assets will always be required, and these are expected to remain healthy for the foreseeable future. Subject to that, reserves will be retained to cover six month's operational costs.

Risk Review

During the period the Directors have reviewed the risks to which the company is exposed, both internally and externally, and heave reviewed the controls in place to mitigate those risks. The review of risks will continue on a regular basis to ensure appropriate controls are maintained.

Organisation

The company is run by the board of directors, assisted by the committee of Otley Sailing Club as required.

Public Benefit

By advancing the knowledge of sailing the public are able to enjoy and appreciate the benefits of sailing in a safe environment.

Statement of trustees' responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities, and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

This report was approved by the Board of Trustees on 22 February 2021 and signed on its behalf by:

I White - Director

Otley Sailing Club (Company number: 08998602)
Statement of financial activities

Year ended 31 December 2020		**UNRESTRICTED FUNDS 2020**	**DESIGNATED FUNDS 2020**	**TOTAL FUNDS 2020**	**TOTAL FUNDS 2019**
Incoming resources	**Note**	**£**	**£**	**£**	**£**
Voluntary income	**2**	27,688	4,300	31,988	38,650
Activities for generating funds		2,464	-	2,464	12,605
Other incoming resources	**2**	15,660	-	15,660	3,526
Total incoming resources		45,812	4,300	50,112	54,781
Resources expended					
Cost of activities in furtherance of the charity's object		37,132	-	37,132	47,486
Fund-raising costs		2,239	-	2,239	5,136
Support & governance costs		230	-	230	361
Total resources expended		39,601	-	39,601	52,982
Net movement in funds		6,212	4,300	10,512	1,799
Balances b/f		94,189	5,000	99,189	97,390
Balances c/f		100,401	9,300	109,701	99,189

The notes on pages 7 to 9 form part of these accounts

Otley Sailing Club (Company number: 08998602)
Balance sheet
31 December 2020

	Note	UNRESTRICTED FUNDS 2020 £	2019 £
FIXED ASSETS			
Tangible assets	**3**	79,765	92,304
CURRENT ASSETS			
Cash at bank		65,279	45,527
CREDITORS			
Amounts falling due in one year	**4**	9,880	9,653
NET CURRENT ASSETS		55,399	35,874
TOTAL ASSETS LESS CURRENT LIABILITIES		135,164	128,178
CREDITORS			
Amounts falling due after one year	**5**	25,463	28,988
NET ASSETS		109,701	99,189
Represented by			
Unrestricted funds		100,401	94,189
Designated funds		9,300	5,000
		109,701	99,189
		-	

In preparing these financial statements the directors are of the opinion that:
(a) The company is entitled to exemption from auidt under S. 477 of the Companies Act 2006 for the year ended 31 December 2020
(b) There is no requirement for the company to obtian an audit of its financial statements for the year ended 31 December 2020 in accordance with S. 476 of the Companies Act 2006

The directors acknowledge their responsibility for:
(a) Ensuring that the company keeps accounting records which comply with S. 386 and S. 387 of the Companies Act 2006; and
(b) Preparing financial statements which give a true and fair view of the state of the company's affairs as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of S. 394 & S. 395 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicableto the company.

The financial statement have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of directors on_________________________ and signed on their behalf by

____

I White
Director

Otley Sailing Club
Independent Examiner's Report on the unaudited financial statements
To the Board of Directors of Otlet Sailing Club

This report on the financial statements of Otley sailing Club for the period ended 31 December 2020 is in respect of an examination carried out under s.145 of The Charities Act 2011 (“the Act”).

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER

The directors are responsible for the preparation of the financial statements. The directors consider that an audit is not required for this period under s.144(2) of the Act and that an independent examination is needed.

It is my responsibility to

(1) Examine the financial statements (under s. 145(5) (b) of the Act);

(2) Follow the procedures laid down in the General Directions given by the Charity Commission; and

(3) To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER’S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under s.145 of the Act. An examination includes a review of the accounting records kept by the directors and a comparison of the financial statements with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from the directors 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 financial statements.

INDEPENDENT EXAMINER’S STATEMENT

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b. to prepare financial statements which accord with the accounting records and which comply with the regulations.

have not been met; or

(2) to which, I my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Malcolm V. Walker

Malcolm V Walker B Mus FCA CTA
Chartered Accountant
Lencett House
45 Boroughgate
Otley
West Yorkshire
LS21 1AG
Date: 22 February 2021

Otley Sailing Club (Company number: 08998602)
Notes to the financial statements
31 December 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 " The Financial Reporting Standard applicable to the Micro Entities Regime".

Turnover

Turnover represents subscriptions for the year, and the provision of all goods and services during the year, excluding Value Added Tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Clubhouse	- over the life of the lease
Rescue boats & motors	- 10% on reducing balance
Club equipment	- 15% on reducing balance

Grants received

Grants in respect of capital equipment are initially rcorded as deferred revenue. These grants are recognised in the SOFA to match the related depreciaton.

Grants in respect of revenue expenditure are recognised in the SOFA when received.

2 INCOMING RESOURCES

In 2019 the Club eceived a donation of £5,000 from Lloyds Bank towards new disabled entrance and ramp.
In 2020 the Club received a donation of £4,300 from the RYA towards the cost of a senior for the Sail-Free programme.
Neither of these amounts have yet been spent.
These amounts are being treated as Designated Funds until they are spent.

In 2020 the Club received a Covid-19 grant from Leeds City Council of £11,000.

Otley Sailing Club (Company number: 08998602)
Notes to the accounts
31 December 2020

3 TANGIBLE FIXED ASSETS

	Clubhouse	Boats	Club Equipment	Total
	£	£	£	£
COST				
At 1 January 2020	76,583	126,168	4,198	206,949
Additions		495		495
Disposals				-
Transfers				-
Retirements				-
At 31 December 2020	76,583	126,663	4,198	207,444
DEPRECIATION				
At 1 January 2020	34,684	79,329	632	114,645
Charge for year	4,556	7,639	840	13,034
Impairement				-
Eliminated on Disposal				-
Transfers				-
Retirements				-
At 31 December 2020	39,240	86,968	1,472	127,679
NET BOOK VALUE				
At 31 December 2020	37,344	39,695	2,726	79,765
At 31 December 2019	41,899	46,839	3,566	92,304

4 CREDITORS

Amounts falling due within one year	2020	2019
	£	
Accrued expenses	299	48
Deferred income	6,055	6,080
Deferred Grants	3,526	3,526
	9,880	9,653

5 CREDITORS

Amounts falling due over one year	2020	2019
	£	£
Deferred Grants	25,463	28,988

Otley Sailing Club (Company number: 08998602)
Notes to the accounts
31 December 2020

6 Detailed Income & Expenditure account	**2020**		**2019**	
	£	**£**	**£**	**£**
Turnover				
Subscriptions	27,078		31,120	
Training fees	1,216		10,311	
Boat hire	20		155	
Donations	4,910		7,530	
Social	1,229		1,698	
Club merchandise	-		441	
		34,453		51,255
Cost of sales				
Social	472		1,247	
Club merchandise	-		844	
Training costs	1,767		3,046	
Other cost of sales	-		-	
		2,239		5,136
Gross surplus		32,213		46,119
Other income				
Grants receivable	4,160		3,526	
Covid-19 grant	11,000		-	
Sundry receipts	500		-	
Deposit account interest	-		-	
		15,660		3,526
Expenditure				
Rent	7,236		7,236	
Insurance	5,260		4,875	
Light & heat	666		2,223	
RYA affiliation	465		450	
Telephone	690		658	
Post & stationery	10		128	
Rescue boats & motors	1,726		3,331	
Petrol	82		714	
Trophies	484		462	
Repairs & renewals	6,051		9,033	
Sundry expenses	1,427		3,132	
Legal fees	-		1,642	
		24,097		33,883
Finance costs				
Bank charges		230		361
Depreciation & Impairment				
Clubhouse	4,556		4,772	
Rescue boats	7,639		8,533	
Club equipment	840		297	
		13,034		13,602
NET SURPLUS		10,512		1,799

Otley Sailing Club
Independent Examiner's report on the unaudited financial statements
To the Board of Directors of Otley Sailing Club

This report on the financial statements of Otley sailing Club for the year ended 31 December 2020 is in respect of an examination carried out under s.145 of The Charities Act 2011 ("the Act").

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER
The directors are responsible for the preparation of the financial statements. The directors consider that an audit is not required for this period under s.144(2) of the Act and that an independent examination is needed.

It is my responsibility to
(1) Examine the financial statements (under s. 145(5) (b) of the Act);
(2) Follow the procedures laid down in the General Directions given by the Charity Commission; and
(3) To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT
My examination was carried out in accordance with the General Directions given by the Charity Commissioners under s.145 of the Act. An examination includes a review of the accounting records kept by the directors and a comparison of the financial statements with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from the directors 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 financial statements.

INDEPENDENT EXAMINER'S STATEMENT
In the course of my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements
   a. to keep accounting records in accordance with 2. 130 of the Act; and
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have not been met; or

(2) to which, I my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Malcolm V Walker B Mus FCA CTA
Chartered Accountant
Lencett House
45 Boroughgate
Otley
West Yorkshire
LS21 1AG

Date: 22 February 2021