

# **Weybridge Ladies Amateur Rowing Club (WLARC)**

Thames Tow Path, Walton Lane, Weybridge, Surrey KT13 8LU

## **Charitable Incorporated Organisation**

**Registered Charity No. 1171591**

For the period 1st August 2024 - 31st July 2025

Weybridge Ladies Amateur Rowing Club (WLARC) became a CIO in February 2017, formally adopting the CIO Constitution. The Club is entirely run by volunteer members.

## **WLARC Objects**

Promoting community participation in a healthy recreational sport by enabling women and girls to participate in rowing, sculling and coxing.

## **How These Objects Were Achieved during this reporting period:**

The Trustees can confirm that the CIO has fulfilled its objectives during the reporting period in the following ways:

- Providing facilities, equipment and a supportive environment for women of all ages and ability levels, enabling them to enjoy the physical and mental benefits, as well as the social and community aspects, of a healthy sport.
- Providing facilities and equipment for a local girls' school. This allows pupils to learn and develop the skills of sculling and rowing in a safe, supportive environment, as well as benefitting physically from participating in sport.
- Continuing coaching for beginners from the Learn to Row courses.
- Providing additional coaching in rowing, sculling, coxing and steering to all members to enable them to further develop their skills, confidence and enjoyment of the sport.
- Providing group rowing sessions for members of all competency levels.
- Providing indoor training sessions to allow members to come together during times when it is not possible to be on the water during the winter or periods of bad weather.
- Providing "open access" to allow members who have reached the required competency level to row outside of group sessions.
- Continuing to support and participate in local events, maintaining good relations with a wide variety of community sports clubs.
- Maintaining equipment and facilities so that members at all experience levels have suitable provision
- Purchasing new equipment to ensure the on-going availability for all members.

## **Club Facilities**

Weybridge Ladies Amateur Rowing Club was founded in 1926 by Amy Gentry OBE, who bequeathed the boathouse and land for women's rowing. The club

facilities continue to be well maintained, providing a safe, welcoming and inclusive environment for club members.

## **Club Management**

As detailed in the Constitution, the day-to-day running of the club is delegated by the Trustees to a Committee, made up of club members. The Committee is elected at the Annual General Meeting, usually held in September or October of each year. The Trustees are appointed or reappointed by the members at the AGM. All Trustees and Committee members give their time voluntarily and receive no remuneration or other benefits.

The Committee operates in accordance with the Weybridge Ladies Constitution, and the policies and guidance of both the sport's governing body, British Rowing and the Charity Commission. They hold monthly meetings, and at least one Trustee attends these meetings, where possible. All trustees receive and review meeting minutes and financial reports.

The Trustees hold meetings as needed and are always available to assist the Committee with any pressing matters by the most appropriate means of communication.

The Committee budget for the replacement of equipment so that all members at all levels of experience are adequately catered for.

## **Declaration:**

- The Trustees are satisfied that the club is being managed in accordance with its Objects and with due regard to the Charity Commission's public benefit requirement. Above all, the Club encourages participation in the sport of rowing, sculling and coxing in a safe, supportive environment, improving physical, mental and social wellbeing.
- The Trustees are satisfied that the club management committee continues to manage finances in a responsible manner, spending in line with its Objects on insurances, new boats, equipment, repairs and required works to clubhouse facilities. Money is ring-fenced for the general running and upkeep of the premises throughout the year and for the ongoing repair or replacement of equipment. Reserves are maintained, representing approximately one year's operating expenses and to cover unexpected costs.
- The Trustees are satisfied that the accounts are independently examined appropriately.

**Signed:** Electronically signed by Trustees 4<sup>th</sup> October, 2025

Gilly Dean  
Caroline Freeman  
Diane Graham  
Elaine Green  
Jane Mitchell

# WEYBRIDGE LADIES AMATEUR ROWING CLUB

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED

31<sup>st</sup> July 2025

31<sup>st</sup> July 2024

£                      £                      £                      £

### INCOME

Subs/Joining Fees	15886	13750
Intro Course	4302	240
Donations/ Grants	190	-
Grant income released (see note 5)	1204	1416
Donated Fixed Asset Income released (5)	140	164
Funds raised	1150	346
Miscellaneous	<u>16884</u>	<u>22377</u>

Total income	39756	38293
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### EXPENDITURE

Rent, Rates, Water (see note 3)	326	346
Insurance	5531	7598
Electricity/ gas	852	856
Env Agency/ Licences	1056	923
Equip/ Repairs/ Kit	2974	1181
Entry Fees for Races	117	24
Affiliations	659	570
Coaching Services	1382	475
Building/ Grounds Maintenance	1731	1700
Misc	2933	2317
Depreciation of fixed assets (1,4)		
Rowing Boats	10689	9436
Launch, Oars, sculls and ergonometers	1295	1083
Equipment	2151	225
Building refurbishment	2720	<u>3400</u>

	<u>34416</u>	<u>30134</u>
Surplus/ (Deficit) for the year	5340	8159

## WEYBRIDGE LADIES AMATEUR ROWING CLUB

REGATTA ACCOUNT FOR THE YEAR ENDED	31 <sup>st</sup> July 2025		31 <sup>st</sup> July 2024	
	£	£	£	£
INCOME				
Entry Fees		-		-
Catering/Programmes		-		-
Sponsorship/ donations		-		-
Misc		-		-
Total income		-		-
EXPENDITURE				
Catering expenses	-		-	
Medals	-		-	
Equipment expenses	-		-	
Suppliers	-		-	
Stationery/Postage	-		-	
ARA/ BR	-		-	
Safety expenses	-		-	
Misc	-		-	
Surplus/ (Deficit) to income statement		-		-
BANK, ASSETS, LIABILITIES				
Regatta bank closing balance	1000		4000	
Petty Cash	-		-	
Current Liabilities	-		-	
Debtors	-		-	
Creditors	-		-	

## WEYBRIDGE LADIES AMATEUR ROWING CLUB

CASHFLOW STATEMENT FOR THE YEAR ENDED	31st JULY 2025	31st JULY 2024
	£	£
Surplus for the year	5340	8159
Less spending on fixed assets	(29731)	(12780)
Fixed Asset Grants received	-	1400
Adjustment for non-cash items		
Depreciation	16855	14144
Loss/(gain) on disposal of fixed assets	-	-
Grants released in year (note 5)	(1344)	(1580)
Change in working capital		
Decrease/(increase) in stock	-	-
Decrease/(increase) in debtors/prepayments	(1451)	-
(Decrease)/increase in other creditors	(498)	(1525)
Net cash inflow/ (outflow)	(10829)	7818
Cash and bank balances at start year	46851	39033
Cash and bank balances at end year	36022	46851
Movement in cash and bank balances	(10829)	7818

# **WEYBRIDGE LADIES AMATEUR ROWING CLUB**

## **BALANCE SHEET FOR THE YEAR ENDED**

	31st JULY 2025		31st JULY 2024	
	£	£	£	£
<b>FIXED ASSETS (NBV) (note 4)</b>				
Boats		60662		53466
Oars & Sculls		7253		6137
Equipment		8219		935
Land and buildings (note 3)		-		-
Building refurbishment		<u>10881</u>		<u>13601</u>
		87015		74139
<b>CURRENT ASSETS</b>				
Stocks	-		-	
Debtors and prepayments	1451		-	
Cash at Bank – non-designated	35022		42851	
Cash at Bank – represented by unspent grants	-		-	
Regatta working capital (cash at bank)	1000		4000	
Cash in hand - regatta	-		-	
Cash in hand - general	<u>      </u>		<u>      </u>	
	37473		46851	
<b>LIABILITIES – due within one year</b>				
Regatta – current liabilities	-		-	
Creditors and accruals	180		678	
Unspent grants carried forward	<u>      </u>		<u>      </u>	
	180		678	
<b>NET CURRENT ASSETS</b>		37293		45740
Less: Balance of deferred grants and donated fixed assets		<u>(7614)</u>		<u>(8958)</u>
<b>TOTAL NET ASSETS</b>		116694		110921

## WEYBRIDGE LADIES AMATEUR ROWING CLUB

### NOTES TO THE ACCOUNTS FOR THE YEAR to 31st JULY 2025

#### 1. ACCOUNTING POLICIES

##### 1.1 Depreciation of tangible assets

Provision is made for depreciation of tangible assets, at the following rates, in order to write off each asset over its estimated useful life. Part years on acquisition are depreciated as a full year.

	Reducing balance depreciation
Boats	15.0% per annum on net book value
Launch, engines, ergometers, oars and sculls	15.0% per annum on net book value
Equipment, Building refurbishment	20.0% per annum on net book value

Equipment with a value of under £100 is charged against the year in which it is incurred.

1.2 Grants for revenue expenditure are taken to income in the year received. Grants for the purchase of fixed assets are credited to income at the same rate as the corresponding asset is depreciated.

Donations of major fixed assets are accounted for in the same way as grants.

#### 2 WRITE-OFF OF ASSETS

There was no write-off of assets for the year ended 31<sup>st</sup> July 2025.

#### 3 RENT AND RATES

Buildings and land were bequeathed to the Trustees of WLARC in December, 2006, and subject to a covenant restricting use to that of a ladies rowing club. The nominal value of land and buildings was put at approximately £80,000 in 2006 but appears in the accounts as Nil.

No rent is payable, and the CIO is currently zero-rated for purposes of local taxation.

#### 4. Fixed assets and depreciation

##### 4.1 Assets reported in accounts: non-donated assets excluding Buildings

	Rowing boats	Launch, Ergonometers Oars & Sculls	Equipment	Total
	£	£	£	£
Net book value at start of year	52663	6137	808	59608
Revaluation adjustment	-	-	-	-
Additions – powered boats	-	-	-	-
Additions - others	17900	2396	9435	29731
Disposals (NBV)	-	-	-	-
Total	70563	8533	10243	89339
Depreciation charge	10584	1280	2049	13913
Net book value at 31 <sup>st</sup> July, 2025	59979	7253	8194	75426

##### 4.2 Assets reported in accounts: donated to WLRC

	Rowing boats	Launch, Ergonometers Oars & Sculls	Equipment	Total
	£	£	£	£
Net book value at start of year	803	0	127	930
Revaluation adjustment	-	-	-	-
Additions – powered boats	-	-	-	-
Additions - others	-	-	-	-
Disposals (NBV)	-	-	-	-
Total before depreciation	803	0	127	930
Depreciation charge	120	0	25	145
Net book value at 31 <sup>st</sup> July, 2025	683	0	102	785



#### 4.3 Total fixed assets excl Buildings

Year to 31 <sup>st</sup> July, 2025	Rowing boats	Launch, Ergonometers Oars & Sculls	Equipment	Total
	£	£	£	£
Net book value at start of year	53466	6137	935	60538
Revaluation adjustment	-	-	-	-
Additions – powered boats	-	-	-	-
Additions - others	17900	2396	9435	29731
Disposals (NBV)	-	-	-	-
Total	71366	8533	10370	90269
Depreciation charge	10704	1280	2151	14135
<hr/>				
Net book value at 31 <sup>st</sup> July, 2025	60662	7253	8219	76134

#### 4.4 Building refurbishment

	£
Net book value at start of year	13601
Additions	-
Total	<u>13601</u>
Depreciation charge	2720
Net book value at 31 <sup>st</sup> July, 2025	10881

#### 4.5 Total fixed assets and Building refurbishment

Net book value at start of year	74139
Additions	29731
Disposals (NBV)	-
Total	<u>103870</u>
Depreciation charge	16855
Net book value at 31 <sup>st</sup> July, 2025	87015

## 5 Grants etc.

### 5.1 Balance grants deferred at start of year

	2025	2024
	£	£
Balance grants deferred at start year (EBC)	8027	8043
Grants received (Rowing Foundation)	-	1400
Total	<u>8027</u>	<u>9443</u>
Credited to income in year (non-Fixed Assets)	-	-
Credited to income in year (Fixed Assets)	1204	1416
Balance carried forward at end year	6823	8027

### 5.2 Unspent grants (current liabilities)

	2024	2024
Unspent grants deferred at start of year	0	0
Change in unspent grants (non-Fixed Assets)	-	-
Change in unspent grants (Fixed Assets)	-	-
Credited to income in year (non-Fixed Assets)	-	-
Unspent balance carried forward	0	0

### 5.3 Donated Fixed Assets

	2025	2024
Balance deferred after revaluation	931	945
Received in year	-	300
Disposals in year	-	<u>(150)</u>
Total donated assets before crediting	931	1095
Credited to income in year	<u>140</u>	<u>164</u>
Balance carried forward at end year	791	931
Non-cash balance of deferred grants and donated fixed assets	7614	8958

## **Independent Examiner's Report to the Members of Weybridge Ladies Amateur Rowing Club**

I have reviewed the financial statements for the 12 months ended 31st July 2025. The financial statements have been prepared under the historical cost convention.

The Treasurer is responsible for preparing the financial statements in accordance with Generally Accepted Accounting Practice. My responsibility is to examine those statements.

In my opinion the financial statements give a true and fair view of the state of the club's affairs on the 31st of July 2025 and of its income and expenditure for the year then ended subject to the following comments.

The club meticulously maintains records of transactions on its general activities and bank account.

Items of income and expenditure were sampled at random. The following observation is made. Electronic banking/ fund transfer means that there is a high visibility of transactions. Paperwork is available for most smaller cash items paid. It is inevitable that some small items of expenditure will not be supported by documentation as receipts may not be issued or may be lost by the person incurring the expense.

**Signed**



**Date**

1/10/2025

**Examiner**

**Dr. Andrew Ruddle ACIB, AMIMA  
24 Anne Way  
West Molesey  
Surrey KT8 2PT**

## WEYBRIDGE LADIES AMATEUR ROWING CLUB

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED

31<sup>st</sup> July 2025

31<sup>st</sup> July 2024

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#### INCOME

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Total income	39756	38293
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#### EXPENDITURE

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Surplus/ (Deficit) for the year	5340	8159

## WEYBRIDGE LADIES AMATEUR ROWING CLUB

REGATTA ACCOUNT FOR THE YEAR ENDED	31 <sup>st</sup> July 2025		31 <sup>st</sup> July 2024	
	£	£	£	£
INCOME				
Entry Fees		-		-
Catering/Programmes		-		-
Sponsorship/ donations		-		-
Misc		-		-
Total income		-		-
EXPENDITURE				
Catering expenses	-		-	
Medals	-		-	
Equipment expenses	-		-	
Suppliers	-		-	
Stationery/Postage	-		-	
ARA/ BR	-		-	
Safety expenses	-		-	
Misc	-		-	
Surplus/ (Deficit) to income statement		-		-
BANK, ASSETS, LIABILITIES				
Regatta bank closing balance	1000		4000	
Petty Cash	-		-	
Current Liabilities	-		-	
Debtors	-		-	
Creditors	-		-	

## WEYBRIDGE LADIES AMATEUR ROWING CLUB

CASHFLOW STATEMENT FOR THE YEAR ENDED	31st JULY 2025	31st JULY 2024
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Decrease/(increase) in debtors/prepayments	(1451)	-
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Movement in cash and bank balances	(10829)	7818

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Building refurbishment		<u>10881</u>		<u>13601</u>
		87015		74139
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Stocks	-		-	
Debtors and prepayments	1451		-	
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Cash at Bank – represented by unspent grants	-		-	
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Cash in hand - regatta	-		-	
Cash in hand - general	<u>      </u>		<u>      </u>	
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<b>LIABILITIES – due within one year</b>				
Regatta – current liabilities	-		-	
Creditors and accruals	180		678	
Unspent grants carried forward	<u>      </u>		<u>      </u>	
	180		678	
<b>NET CURRENT ASSETS</b>		37293		45740
Less: Balance of deferred grants and donated fixed assets		<u>(7614)</u>		<u>(8958)</u>
<b>TOTAL NET ASSETS</b>		116694		110921

## WEYBRIDGE LADIES AMATEUR ROWING CLUB

### NOTES TO THE ACCOUNTS FOR THE YEAR to 31st JULY 2025

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No rent is payable, and the CIO is currently zero-rated for purposes of local taxation.



#### 4. Fixed assets and depreciation

##### 4.1 Assets reported in accounts: non-donated assets excluding Buildings

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	£	£	£	£
Net book value at start of year	52663	6137	808	59608
Revaluation adjustment	-	-	-	-
Additions – powered boats	-	-	-	-
Additions - others	17900	2396	9435	29731
Disposals (NBV)	-	-	-	-
Total	70563	8533	10243	89339
Depreciation charge	10584	1280	2049	13913
Net book value at 31 <sup>st</sup> July, 2025	59979	7253	8194	75426

##### 4.2 Assets reported in accounts: donated to WLRC

	Rowing boats	Launch, Ergonometers Oars & Sculls	Equipment	Total
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Net book value at start of year	803	0	127	930
Revaluation adjustment	-	-	-	-
Additions – powered boats	-	-	-	-
Additions - others	-	-	-	-
Disposals (NBV)	-	-	-	-
Total before depreciation	803	0	127	930
Depreciation charge	120	0	25	145
Net book value at 31 <sup>st</sup> July, 2025	683	0	102	785

#### 4.3 Total fixed assets excl Buildings

Year to 31 <sup>st</sup> July, 2025	Rowing boats	Launch, Ergonometers Oars & Sculls	Equipment	Total
	£	£	£	£
Net book value at start of year	53466	6137	935	60538
Revaluation adjustment	-	-	-	-
Additions – powered boats	-	-	-	-
Additions - others	17900	2396	9435	29731
Disposals (NBV)	-	-	-	-
Total	71366	8533	10370	90269
Depreciation charge	10704	1280	2151	14135
<hr/>				
Net book value at 31 <sup>st</sup> July, 2025	60662	7253	8219	76134

#### 4.4 Building refurbishment

	£
Net book value at start of year	13601
Additions	-
Total	<u>13601</u>
Depreciation charge	2720
Net book value at 31 <sup>st</sup> July, 2025	10881

#### 4.5 Total fixed assets and Building refurbishment

Net book value at start of year	74139
Additions	29731
Disposals (NBV)	-
Total	<u>103870</u>
Depreciation charge	16855
Net book value at 31 <sup>st</sup> July, 2025	87015

## 5 Grants etc.

### 5.1 Balance grants deferred at start of year

	2025	2024
	£	£
Balance grants deferred at start year (EBC)	8027	8043
Grants received (Rowing Foundation)	-	1400
Total	<u>8027</u>	<u>9443</u>
Credited to income in year (non-Fixed Assets)	-	-
Credited to income in year (Fixed Assets)	1204	1416
Balance carried forward at end year	6823	8027

### 5.2 Unspent grants (current liabilities)

	2024	2024
Unspent grants deferred at start of year	0	0
Change in unspent grants (non-Fixed Assets)	-	-
Change in unspent grants (Fixed Assets)	-	-
Credited to income in year (non-Fixed Assets)	-	-
Unspent balance carried forward	0	0

### 5.3 Donated Fixed Assets

	2025	2024
Balance deferred after revaluation	931	945
Received in year	-	300
Disposals in year	-	<u>(150)</u>
Total donated assets before crediting	931	1095
Credited to income in year	<u>140</u>	<u>164</u>
Balance carried forward at end year	791	931
Non-cash balance of deferred grants and donated fixed assets	7614	8958

## **Independent Examiner's Report to the Members of Weybridge Ladies Amateur Rowing Club**

I have reviewed the financial statements for the 12 months ended 31st July 2025. The financial statements have been prepared under the historical cost convention.

The Treasurer is responsible for preparing the financial statements in accordance with Generally Accepted Accounting Practice. My responsibility is to examine those statements.

In my opinion the financial statements give a true and fair view of the state of the club's affairs on the 31st of July 2025 and of its income and expenditure for the year then ended subject to the following comments.

The club meticulously maintains records of transactions on its general activities and bank account.

Items of income and expenditure were sampled at random. The following observation is made. Electronic banking/ fund transfer means that there is a high visibility of transactions. Paperwork is available for most smaller cash items paid. It is inevitable that some small items of expenditure will not be supported by documentation as receipts may not be issued or may be lost by the person incurring the expense.

**Signed**



**Date**

1/10/2025

**Examiner**

**Dr. Andrew Ruddle ACIB, AMIMA  
24 Anne Way  
West Molesey  
Surrey KT8 2PT**