



Ferry Lane, Shepperton, Surrey TW17 9LQ  
Charitable Incorporated Organisation  
Registered Charity No. 1181243

## **Annual Report For the period 1 January to 31 December 2022**

### **Introduction**

The annual accounts are formally approved by the AGM and form part of this report. Trustees are appointed or reappointed each year by the AGM in accordance with the constitution.

### **Objects**

The objects of the CIO are:

- a) the promotion of community participation in healthy recreation, by the provision and maintenance of facilities for water sports with a particular emphasis on amateur sailboat racing and cruising;
- b) ) the provision of safe facilities for teaching and practicing the skills of sailing dinghies, yachts and boats under power.

### **How These Objects Were Achieved**

- We ran our full year race programme with events for both dinghy sailing and cruiser sailing.
- The racing programme was supplemented with regular practice sessions, Family & Improver days, Cadet activities and informal evening sailing.
- Our Sailing School ran successful RYA certificate sailing courses at Easter and in the early Summer.
- We also ran power boat courses for members to qualify with the RYA PB2 certificate.
- Our skiff-rowing members, Sunbury Skiff & Punt Club, continue to bring a diversity of boating expertise and experience to the Club
- The Club assists other types of local club on the river and has provided safety boat cover and shore based facilities for a number of events including Weybridge Rowing Club's Summer Regatta, The Silver Sculls, and Elmbridge Canoe Club's Haslar.
- Our safety boats and crews played an important part in the marshalling and coordination of the Jubilee River Pageant, working closely with the organiser, Cllr Vivienne Leighton. Many club boats and members also took part in the event.
- We provided safety cover for the Raft Race at Shepperton Fair.

- Sailing and boating activity was supported by a programme of social events.
- The Club hosted an Open race meeting for the British Moth class dinghy, which has strong historical associations with DSC. This attracted competitors from around the country.

### **Facilities**

The large club site is leasehold. The main building is the clubhouse. Onshore berths are available for members to keep dinghies and canoes, while larger sailing boats ("cruisers") can be kept onshore or on moorings. Members of Sunbury Skiff club are members of Desborough and base their skiffs at Desborough Sailing Club.

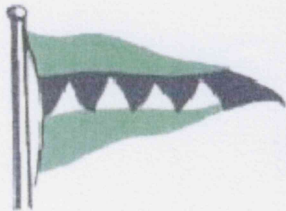
2022 investment in facilities included the extending the canoe racks to enable more members to keep their personal water craft (canoes, kayaks, and paddleboards) at the club. We also invested in a new outboard engine to help keep our safety boat fleet in good order.

There are two slipways for dinghies and one for larger boats, along with extensive pontoons and jetties.

The club maintains a fleet of sailing dinghies for use by the training school or for rent to members, and members are encouraged to have their own dinghies and cruisers.

Signed on behalf of the Trustees:

Mike Daly  
Commodore



## **DESBOROUGH SAILING CLUB**

**Financial statements for the year ended 31 December 2022**

**DESBOROUGH SAILING CLUB**
**Income and expenditure account**

Club excluding DSC Training Income	Note	2022	2021	2020	2019
Subscriptions		39356	38321	30770	29499
Mooring fees					
Entry fees					
Hire Club boats	1	33		50	5
Catering and Bar	1	1522	2154	769	1575
Clothing					
Safety boat - river events		350	400	250	300
Social events and Clubhouse hire		253	84	157	130
Disposal Club property (surplus)		0	0	0	90
Open water swimming contribution to costs				1000	3000
Donations and trophy sponsorship					
Miscellaneous		151	6242	10075	183
Transfer to DSC Training		0	0	0	
Bank interest (net of tax)		3		34	76
Grant income released	2	6495	6331	6331	6282
<b>Total Income</b>		<b>48164</b>	<b>53533</b>	<b>49435</b>	<b>41139</b>
<b>Expenditure</b>					
Advertising		336	0	0	527
Clubhouse		1923	1,827	1,187	1,988
Grounds		2182	14,463	2,855	3,144
Landlord		8569	8,569	8,319	8,077
Environment Agency		3419	3,628	3,654	3,452
Insurance		6282	6,069	5,851	5,863
Utilities		3147	2,539	2,434	4,207
Repairs Club equipment		299	0	0	90
Club dinghies		0	0	0	0
Safety boats		165	162	122	0
Administration		299	233	425	2,241
Trophies		1208	768	251	979
Charitable etc. donations		70	25	25	100
Subscriptions paid		710	670	770	675
Newsletter		0	0	0	0
TV Licence/ performing rights		491	472	157	391
Depreciation	3	14662	13,168	14,110	12,312
Miscellaneous		0	190		
DSC Power boat courses					
<b>Total expenditure</b>		<b>43,762</b>	<b>52,783</b>	<b>40,160</b>	<b>44,046</b>
<b>Surplus excluding DSC Training</b>		<b>4,402</b>	<b>750</b>	<b>9,275</b>	<b>(2,907)</b>
<b>Surplus on DSC training (page 3)</b>		<b>(319)</b>	<b>1,039</b>	<b>(1,259)</b>	<b>(469)</b>
Prior Year Adjustment			(1,000)		147
<b>Total Surplus</b>		<b>4,083</b>	<b>789</b>	<b>8,016</b>	<b>(3,228)</b>

**DESBOROUGH SAILING CLUB TRAINING SCHOOL**  
**Accounts For Year Ended 31st December 2022**

**Income and Expenditure statement**

<b>Income</b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Training Income	5815	5,841	3,275	6,070
Grant Income/ Other				
	<u>5,815</u>	<u>5,841</u>	<u>3,275</u>	<u>6,070</u>
<b>Expenditure</b>				
	<b>Note</b>			
General	2229.04	1,994	1,064	2,177
Instructor Training/ Power Boat Training	75	0	279	1,178
Dinghy Hire / External Instructors	2272	1,250	300	300
Refund of fee	0	0		125
Depreciation	1558	1,558	2,891	2,759
	0			
Total Expenditure	<u>6,134</u>	<u>4,802</u>	<u>4,534</u>	<u>6,539</u>
<b>Surplus</b>	<u><b>(319)</b></u>	<u><b>1,039</b></u>	<u><b>(1,259)</b></u>	<u><b>(469)</b></u>

**Cash Flow and Balance Sheet Items**

Capital Expenditure	0	0	(660)	(4,934)
Creditors (Advance Payments for following year)				
Fixed Asset grant received 2021			246	

**Notes:**

- Stock items (e.g., RYA books) are expensed in year acquired.
- 2020 Capital Expenditure for Sails and Covers
- Depreciation is shown according to previous club practice (fixed line at 20%).

**DESBOROUGH SAILING CLUB**  
**Consolidated balance Sheet as at 31st December 2022**

	Notes	2022 £	2021 £	2020 £	2019 £
<b>Fixed assets</b>					
Property and Equipment		45,910	60,926	70,493	76,046
<b>Current assets</b>					
Bar and tea bar stock	1,515	1,722		1,020	1,820
Clothing Stock / Trophy Stock					
Debtors/prepayments	237			1,246	221
Cash at bank	82,880	69,980		69,056	58,529
Cash in hand (floats)	649	649		280	280
		85,281	72,351	71,603	60,849
<b>Current liabilities</b>					
Creditors			(496)	(3,776)	(507)
Unspent grants carried forward		(19,602)	(25,275)	(31,606)	(37,691)
<b>Net Assets</b>		<b>111,590</b>	<b>107,506</b>	<b>106,713</b>	<b>98,698</b>
<b>Represented by</b>					
General Reserve		74,521	70,438	69,645	61,629
Roof replacement reserve		10,500	10,500	10,500	10,500
Redecoration reserve					5,350
Risk reserve		26,568	26,568	26,568	21,218
		<b>111,590</b>	<b>107,506</b>	<b>106,713</b>	<b>98,698</b>

**DESBOROUGH SAILING CLUB**  
**Consolidated cash flow statement for the year ended 31 December 2022**

	2022 £	2021 £	2020 £	2019 £
Surplus for the year	4,083	789	8,016	(3,228)
Less spending on fixed assets	(1,203)	(5,159)	(11,448)	(9,340)
Grants	822		246	
<b>Adjustment for non cash items</b>				
Depreciation	16,220	14,725	17,001	15,071
Net adjustment to Prev Yr CR/DR				
Write-down of trophy stock				
NBV of disposals in year				
Grants released in year	(6,495)	(6,331)	(6,331)	(6,282)
Incr/(release) Clubhouse redecn provn	9,724	8,394	10,670	8,789
<b>Change in working capital</b>				
(Redn)incr in other creditors	(496)	(3,280)	3,270	(8,070)
Redn(incr) in debtors/prepayments	(237)	1,246	(1,025)	2,779
Redn(incr) in bar stock	207	(702)	800	5
Redn(incr) in clothing stock				
Redn(incr) in trophy stock	(526)	(2,736)	3,044	(5,286)
<b>Net cash inflow</b>	<u>12,900</u>	<u>1,288</u>	<u>10,528</u>	<u>(9,065)</u>
Cash and bank balances at start of year	70,624	69,336	58,808	67,873
<b>Cash and bank balances at year end</b>	<u>83,525</u>	<u>70,624</u>	<u>69,336</u>	<u>58,808</u>

DESBOROUGH SAILING CLUB

Notes to the accounts for the year ended 31 December 2022

1 Catering, Bar, Hire of Boats

	2022	2021	2020	2019
<u>Income</u>				
Daily Taking Sheet	5,677	6,539	3,809	6,501
Other				
	<u>5,677</u>	<u>6,539</u>	<u>3,809</u>	<u>6,501</u>
 <u>Closing Stock</u>				
Bar				1,682
Sweets				138
Total	<u>1,515</u>	<u>1,722</u>	<u>1,020</u>	<u>1,820</u>
 <u>Costs</u>				
Cost of stock	207	-702	800	5
Expenditure	3,701	5,087	2,240	4,921
Other	248			
 <b>Total cost</b>	<u>4,155</u>	<u>4,385</u>	<u>3,040</u>	<u>4,926</u>
 Surplus	<u>1,522</u>	<u>2,154</u>	<u>769</u>	<u>1,575</u>

## 2 Grants

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 assets are depreciated.

	Sport England	Diabled Toilet and Engine locker	Other	TOTAL
<b>2019</b>				
Brought forward	31,818	12,155		43,973
Additions				0
Released	(4,545)	(1,736)		(6,282)
End year	<b>27,273</b>	<b>10,418</b>		<b>37,691</b>
<b>2020</b>				
Brought forward	27,273	10,418		37,691
Additions			246	246
Released	(4,545)	(1,736)	(49)	(6,331)
End year	<b>22,727</b>	<b>8,682</b>	<b>197</b>	<b>31,606</b>
<b>2021</b>				
Brought forward	22,727	8,682	197	31,606
Additions				0
Released	(4,545)	(1,736)	(49)	(6,331)
End year	<b>18,182</b>	<b>6,946</b>	<b>148</b>	<b>25,275</b>
<b>2022</b>				
Brought forward	18,182	6,946	148	25,275
Additions			822	822
Released	(4,545)	(1,736)	(214)	(6,495)
End year	<b>13,636</b>	<b>5,209</b>	<b>756</b>	<b>19,602</b>

### 3 Depreciation

Depreciation rates used are

Dinghies, boats, outboards, trolleys 20% straight line on cost

Shore side equipment 20% straight line on cost

Additions to leasehold buildings are written off over remainder of lease period, less 1 year.

	Total dinghies and trolleys etc	Total p/boats	Total engines	Total equipment	Total building	Total assets
<b>2019</b>						
Net book value at start of year	1,287	3,653	0	2,017	74,820	81,777
Additions during the year	4,371	0	0	563	4,406	9,340
NBV of disposals during year	0	0	0	0	0	0
Depreciation charge for year	(1,368)	(1,623)	0	(762)	(11,239)	(14,992)
<b>Net book value at year end</b>	<b>4,291</b>	<b>2,031</b>	<b>0</b>	<b>1,817</b>	<b>67,986</b>	<b>76,125</b>
<b>2020</b>						
Net book value at start of year	4,291	2,031	0	1,817	67,908	76,046
Additions during the year	660	0	0	0	10,788	11,448
NBV of disposals during year	0	0	0	0	0	0
Depreciation charge for year	(1,500)	(1,623)	0	(762)	(13,116)	(17,001)
<b>Net book value at year end</b>	<b>3,451</b>	<b>408</b>	<b>0</b>	<b>1,055</b>	<b>65,580</b>	<b>70,493</b>
<b>2021</b>						
Net book value at start of year	3,451	408	0	1,055	65,580	70,493
Additions during the year	667	0	0	4,492	0	5,159
NBV of disposals during year	0	0	0	0	0	0
Depreciation charge for year	(1,290)	(204)	0	(116)	(13,116)	(14,725)
<b>Net book value at year end</b>	<b>2,828</b>	<b>204</b>	<b>0</b>	<b>5,430</b>	<b>52,464</b>	<b>60,926</b>
<b>2022</b>						
Net book value at start of year	2,828	204	0	5,430	52,464	60,926
Additions during the year	0	0	1,203	0	0	1,203
NBV of disposals during year	0	0	0	0	0	0
Depreciation charge for year	(1,290)	(204)	(241)	(1,369)	(13,116)	(16,220)
<b>Net book value at year end</b>	<b>1,539</b>	<b>0</b>	<b>962</b>	<b>4,061</b>	<b>39,348</b>	<b>45,910</b>

### **Independent Examiner's report to the members of Desborough Sailing Club**

I report on the accounts of Desborough Sailing Club for the year ended 31 December 2022.

### **Respective responsibilities of Management Committee and Examiner**

It is the Management Committee's responsibility to prepare the accounts, it is my responsibility to state whether certain matters have come to my attention.

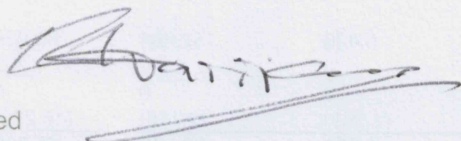
### **Basis of Independent Examiner's report**

My examination included a review of the accounting records kept by the Club and a comparison of the accounts presented with these records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanation from the Management Committee concerning such matters. The procedures undertaken for independent examination 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 report**

Based on my examination, no matter has come to my attention:

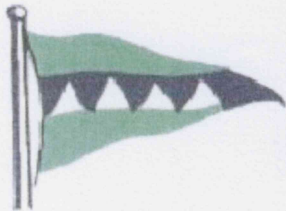
- (1) which gives me reasonable cause to believe that in any material respect proper accounting records have not been kept or that
- (2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts.



Signed

19/10/2023

Mrs E Harrison



## **DESBOROUGH SAILING CLUB**

**Financial statements for the year ended 31 December 2022**

**DESBOROUGH SAILING CLUB**
**Income and expenditure account**

Club excluding DSC Training Income	Note	2022	2021	2020	2019
Subscriptions		39356	38321	30770	29499
Mooring fees					
Entry fees					
Hire Club boats	1	33		50	5
Catering and Bar	1	1522	2154	769	1575
Clothing					
Safety boat - river events		350	400	250	300
Social events and Clubhouse hire		253	84	157	130
Disposal Club property (surplus)		0	0	0	90
Open water swimming contribution to costs				1000	3000
Donations and trophy sponsorship					
Miscellaneous		151	6242	10075	183
Transfer to DSC Training		0	0	0	
Bank interest (net of tax)		3		34	76
Grant income released	2	6495	6331	6331	6282
<b>Total Income</b>		<b>48164</b>	<b>53533</b>	<b>49435</b>	<b>41139</b>
<b>Expenditure</b>					
Advertising		336	0	0	527
Clubhouse		1923	1,827	1,187	1,988
Grounds		2182	14,463	2,855	3,144
Landlord		8569	8,569	8,319	8,077
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Insurance		6282	6,069	5,851	5,863
Utilities		3147	2,539	2,434	4,207
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Club dinghies		0	0	0	0
Safety boats		165	162	122	0
Administration		299	233	425	2,241
Trophies		1208	768	251	979
Charitable etc. donations		70	25	25	100
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TV Licence/ performing rights		491	472	157	391
Depreciation	3	14662	13,168	14,110	12,312
Miscellaneous		0	190		
DSC Power boat courses					
<b>Total expenditure</b>		<b>43,762</b>	<b>52,783</b>	<b>40,160</b>	<b>44,046</b>
<b>Surplus excluding DSC Training</b>		<b>4,402</b>	<b>750</b>	<b>9,275</b>	<b>(2,907)</b>
<b>Surplus on DSC training (page 3)</b>		<b>(319)</b>	<b>1,039</b>	<b>(1,259)</b>	<b>(469)</b>
Prior Year Adjustment			(1,000)		147
<b>Total Surplus</b>		<b>4,083</b>	<b>789</b>	<b>8,016</b>	<b>(3,228)</b>

**DESBOROUGH SAILING CLUB TRAINING SCHOOL**  
**Accounts For Year Ended 31st December 2022**

**Income and Expenditure statement**

<b>Income</b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Training Income	5815	5,841	3,275	6,070
Grant Income/ Other				
	<u>5,815</u>	<u>5,841</u>	<u>3,275</u>	<u>6,070</u>
<b>Expenditure</b>				
	<b>Note</b>			
General	2229.04	1,994	1,064	2,177
Instructor Training/ Power Boat Training	75	0	279	1,178
Dinghy Hire / External Instructors	2272	1,250	300	300
Refund of fee	0	0		125
Depreciation	1558	1,558	2,891	2,759
	0			
Total Expenditure	<u>6,134</u>	<u>4,802</u>	<u>4,534</u>	<u>6,539</u>
<b>Surplus</b>	<u><b>(319)</b></u>	<u><b>1,039</b></u>	<u><b>(1,259)</b></u>	<u><b>(469)</b></u>

**Cash Flow and Balance Sheet Items**

Capital Expenditure	0	0	(660)	(4,934)
Creditors (Advance Payments for following year)				
Fixed Asset grant received 2021			246	

**Notes:**

- Stock items (e.g., RYA books) are expensed in year acquired.
- 2020 Capital Expenditure for Sails and Covers
- Depreciation is shown according to previous club practice (fixed line at 20%).

**DESBOROUGH SAILING CLUB**  
**Consolidated balance Sheet as at 31st December 2022**

	Notes	2022 £	2021 £	2020 £	2019 £
<b>Fixed assets</b>					
Property and Equipment		45,910	60,926	70,493	76,046
<b>Current assets</b>					
Bar and tea bar stock	1,515	1,722		1,020	1,820
Clothing Stock / Trophy Stock					
Debtors/prepayments	237			1,246	221
Cash at bank	82,880	69,980		69,056	58,529
Cash in hand (floats)	649	649		280	280
		85,281	72,351	71,603	60,849
<b>Current liabilities</b>					
Creditors			(496)	(3,776)	(507)
Unspent grants carried forward		(19,602)	(25,275)	(31,606)	(37,691)
<b>Net Assets</b>		<b>111,590</b>	<b>107,506</b>	<b>106,713</b>	<b>98,698</b>
<b>Represented by</b>					
General Reserve		74,521	70,438	69,645	61,629
Roof replacement reserve		10,500	10,500	10,500	10,500
Redecoration reserve					5,350
Risk reserve		26,568	26,568	26,568	21,218
		<b>111,590</b>	<b>107,506</b>	<b>106,713</b>	<b>98,698</b>

**DESBOROUGH SAILING CLUB**  
**Consolidated cash flow statement for the year ended 31 December 2022**

	2022 £	2021 £	2020 £	2019 £
Surplus for the year	4,083	789	8,016	(3,228)
Less spending on fixed assets	(1,203)	(5,159)	(11,448)	(9,340)
Grants	822		246	
<b>Adjustment for non cash items</b>				
Depreciation	16,220	14,725	17,001	15,071
Net adjustment to Prev Yr CR/DR				
Write-down of trophy stock				
NBV of disposals in year				
Grants released in year	(6,495)	(6,331)	(6,331)	(6,282)
Incr/(release) Clubhouse redecn provn	9,724	8,394	10,670	8,789
<b>Change in working capital</b>				
(Redn)incr in other creditors	(496)	(3,280)	3,270	(8,070)
Redn(incr) in debtors/prepayments	(237)	1,246	(1,025)	2,779
Redn(incr) in bar stock	207	(702)	800	5
Redn(incr) in clothing stock				
Redn(incr) in trophy stock	(526)	(2,736)	3,044	(5,286)
<b>Net cash inflow</b>	<u>12,900</u>	<u>1,288</u>	<u>10,528</u>	<u>(9,065)</u>
Cash and bank balances at start of year	70,624	69,336	58,808	67,873
<b>Cash and bank balances at year end</b>	<u>83,525</u>	<u>70,624</u>	<u>69,336</u>	<u>58,808</u>

DESBOROUGH SAILING CLUB

Notes to the accounts for the year ended 31 December 2022

1 Catering, Bar, Hire of Boats

	2022	2021	2020	2019
<u>Income</u>				
Daily Taking Sheet	5,677	6,539	3,809	6,501
Other				
	<u>5,677</u>	<u>6,539</u>	<u>3,809</u>	<u>6,501</u>
 <u>Closing Stock</u>				
Bar				1,682
Sweets				138
Total	<u>1,515</u>	<u>1,722</u>	<u>1,020</u>	<u>1,820</u>
 <u>Costs</u>				
Cost of stock	207	-702	800	5
Expenditure	3,701	5,087	2,240	4,921
Other	248			
 <b>Total cost</b>	<u>4,155</u>	<u>4,385</u>	<u>3,040</u>	<u>4,926</u>
 Surplus	<u>1,522</u>	<u>2,154</u>	<u>769</u>	<u>1,575</u>

## 2 Grants

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 assets are depreciated.

	Sport England	Diabled Toilet and Engine locker	Other	TOTAL
<b>2019</b>				
Brought forward	31,818	12,155		43,973
Additions				0
Released	(4,545)	(1,736)		(6,282)
End year	<b>27,273</b>	<b>10,418</b>		<b>37,691</b>
<b>2020</b>				
Brought forward	27,273	10,418		37,691
Additions			246	246
Released	(4,545)	(1,736)	(49)	(6,331)
End year	<b>22,727</b>	<b>8,682</b>	<b>197</b>	<b>31,606</b>
<b>2021</b>				
Brought forward	22,727	8,682	197	31,606
Additions				0
Released	(4,545)	(1,736)	(49)	(6,331)
End year	<b>18,182</b>	<b>6,946</b>	<b>148</b>	<b>25,275</b>
<b>2022</b>				
Brought forward	18,182	6,946	148	25,275
Additions			822	822
Released	(4,545)	(1,736)	(214)	(6,495)
End year	<b>13,636</b>	<b>5,209</b>	<b>756</b>	<b>19,602</b>

### 3 Depreciation

Depreciation rates used are

Dinghies, boats, outboards, trolleys 20% straight line on cost

Shore side equipment 20% straight line on cost

Additions to leasehold buildings are written off over remainder of lease period, less 1 year.

	Total dinghies and trolleys etc	Total p/boats	Total engines	Total equipment	Total building	Total assets
<b>2019</b>						
Net book value at start of year	1,287	3,653	0	2,017	74,820	81,777
Additions during the year	4,371	0	0	563	4,406	9,340
NBV of disposals during year	0	0	0	0	0	0
Depreciation charge for year	(1,368)	(1,623)	0	(762)	(11,239)	(14,992)
<b>Net book value at year end</b>	<b>4,291</b>	<b>2,031</b>	<b>0</b>	<b>1,817</b>	<b>67,986</b>	<b>76,125</b>
<b>2020</b>						
Net book value at start of year	4,291	2,031	0	1,817	67,908	76,046
Additions during the year	660	0	0	0	10,788	11,448
NBV of disposals during year	0	0	0	0	0	0
Depreciation charge for year	(1,500)	(1,623)	0	(762)	(13,116)	(17,001)
<b>Net book value at year end</b>	<b>3,451</b>	<b>408</b>	<b>0</b>	<b>1,055</b>	<b>65,580</b>	<b>70,493</b>
<b>2021</b>						
Net book value at start of year	3,451	408	0	1,055	65,580	70,493
Additions during the year	667	0	0	4,492	0	5,159
NBV of disposals during year	0	0	0	0	0	0
Depreciation charge for year	(1,290)	(204)	0	(116)	(13,116)	(14,725)
<b>Net book value at year end</b>	<b>2,828</b>	<b>204</b>	<b>0</b>	<b>5,430</b>	<b>52,464</b>	<b>60,926</b>
<b>2022</b>						
Net book value at start of year	2,828	204	0	5,430	52,464	60,926
Additions during the year	0	0	1,203	0	0	1,203
NBV of disposals during year	0	0	0	0	0	0
Depreciation charge for year	(1,290)	(204)	(241)	(1,369)	(13,116)	(16,220)
<b>Net book value at year end</b>	<b>1,539</b>	<b>0</b>	<b>962</b>	<b>4,061</b>	<b>39,348</b>	<b>45,910</b>

### **Independent Examiner's report to the members of Desborough Sailing Club**

I report on the accounts of Desborough Sailing Club for the year ended 31 December 2022.

### **Respective responsibilities of Management Committee and Examiner**

It is the Management Committee's responsibility to prepare the accounts, it is my responsibility to state whether certain matters have come to my attention.

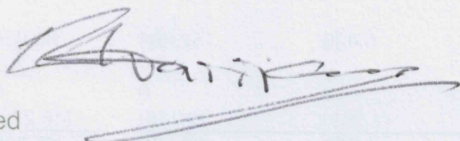
### **Basis of Independent Examiner's report**

My examination included a review of the accounting records kept by the Club and a comparison of the accounts presented with these records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanation from the Management Committee concerning such matters. The procedures undertaken for independent examination 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 report**

Based on my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect proper accounting records have not been kept or that
- (2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts.



Signed

19/10/2023

Mrs E Harrison