



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 1<sup>st</sup> January 2025

To 31<sup>st</sup> December 2025

**Charity name: Flushing Sailing Club**

**Charity registration number: 1182993**

## Objectives and Activities

|  | SORP reference     |   |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document  | Para 1.17          | The object of the CIO is to promote and facilitate community participation in healthy recreation by providing facilities for sailing for those resident in the local Flushing and Falmouth and greater area and surrounding environs.   |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | FSC CIO facilitates low-cost keelboat and affordable racing in Falmouth Harbour and Carrick Roads for a wide age of population structure. It provides a social hub not only for race participants but also significantly for the local community. It aims to enhance accessibility to the water through the provision of a floating pontoon accessed via a bridge/gangway.  |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit   | Para 1.18          | <p>The trustees confirm that throughout 2025 they have had careful regard to the Charity Commission's guidance on public benefit.</p> <p>In particular:</p> <p>There is an open house policy on race days/ nights and for the winter talks programme. The club house can be used as a venue, with a small donation to cover costs, by a wide range of people and organisations in the local community. The Clubhouse is used for yoga and Pilates classes and a fortnightly village coffee club. There is no entry fee requirement for new members applying to join the club.</p> <p>The costs of membership and Race Fees are kept low and among the lowest in the harbour. The trustees have decided to increase membership and race fees in 2026, to reflect inflationary pressures and increases in the minimum wage whilst continuing to encourage improvements in</p> |

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|  |  | participation. We will continue to offer a reduced fee for 18–34-year-olds in 2026. |
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### Additional information (optional)

You may choose to include further statements where relevant about:

|  | SORP reference |  |
|--|----------------|--|
| Policy on grant making   | Para 1.38      | <p>The charity will make grants in exceptional circumstances and which, in particular, promote sailing opportunities for those who might otherwise be able to afford them. In 2025 the CIO made a grant to the Roseland Sailing Trust so as to sponsor one young person to experience a week on a tall ship. A charitable donation has been made to the Flushing Village Pantomime Group to help them invest in new scenery backdrops and technical equipment. The Club also holds contribution boxes for a range of charitable organisations including a recent collection to the RNLI. The Club hosts the annual Flushing Village Regatta with funds from the teas being donated to the good causes in the village including the school and the Christmas Lights.</p>  |
| Policy on social investment including program related investment | Para 1.38      | Not applicable   |
| Contribution made by volunteers                                  | Para 1.38      | <p>All Club activities are run by volunteers with the exception of 3 paid, part-time, seasonal workers and 1 part time administrator. The day to day running of the Club is done by committee members and trustees as volunteers.</p> <p>Yacht racing which is the Clubs central activity is run entirely by a dedicated race team made up of committed volunteers who give their time freely and regularly to facilitate the enjoyment of others. These volunteers also make a significant contribution to local village regattas, championships and Falmouth Sailing Week.</p> <p>During 2025 volunteers have continued to prepare multiple supporting documents for the pontoon proposals. These require a Marine Licence from the Marine Management Organisation (granted April 2025) and planning/listed building consent from Cornwall Council. The club is extremely fortunate to benefit from a group of members with relevant professional skills who through undertaking voluntary work have greatly reduced the professional fees</p> |

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|  |  | <p>which would have been otherwise incurred on the pontoon project.</p> <p>Similarly, the projects to update the finance systems and the website and membership systems have benefitted hugely from the expertise of a small number of volunteers who have given so freely of their time.</p> <p>A very large thank you to all our volunteers, we couldn't do it without your remarkable support and commitment.</p> |
|--|--|--|

## Achievements and Performance

|   | SORP reference |   |
|---|----------------|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p>The Club has successfully run its full race programme of nearly 60 events throughout the season, attracting competitors from throughout the area, despite the poor weather conditions in 2025. In total 107 boats raced in 11 different classes. Over the season we estimate that equates to some 4,400 people out on the water and pleasingly saw good numbers of new, female and young sailors among them. Our Tuesday evening racing remains the best supported regular racing in the Harbour with numbers for the Saturday series remaining stable.</p> <p>New volunteers joined our highly experienced race office team.</p> <p>The links established with Falmouth &amp; Exeter University have continued to develop to encourage more young people to participate in our events. This has been further facilitated by the development of the FSC Crewing WhatsApp group and a wider WhatsApp Community which puts potential crew in touch with boat owners and vice versa.</p> <p>The winter talks programme and Friday night suppers assist in maintaining the club's role as a social hub and to foster the all-important community spirit. The development of Friday evenings as a social evening has been very strongly supported by members. We continue to provide a meeting venue for a number of sailing events coordinating Committees for which we do not seek facility donations.</p> <p>Thanks in part to the racing programme we run and benefits of the clubhouse and being a member, membership numbers have remained stable - 472 in 2024</p> |

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|  |  | <p>compared to 467 in 2025. We will closely monitor this slight drop. We met the Chief Executive of the RYA in November 2025 where it emerged that in terms of age of membership and overall numbers it appears that the Club is holding up extremely well when compared to general sports club membership trends across the country and beyond.</p> <p>An ongoing focus during the year has been to continue the work to improve the essential back-office systems to make the lives of our key volunteers easier. We commenced looking at further opportunities to improve this further in 2026 for example in terms of race result management.</p> <p>Improved safety advice has been a major focus for the Management Committee and trustees during the winter of 25/26. We have sought specialist advice sought from the Royal Yachting Association etc. examining the implications of formal reports on marine incidents in other parts of the country and in the wider sailing community. A reinforced training and awareness campaign is being rolled out prior to the new season and is open to all. For the first time ever, the Club ran a Medical Incident Management talk in 2025.</p> <p>The Club remains actively involved in lowering its environmental footprint. In 2025 the Club purchased with generous grant assistance a new robotic racing mark which reduces significantly the need to anchor marks in the Special Area of Conservation. This is operated by apprentices from Pendennis Shipyard Ltd.</p> <p>The Club has also been investigating over the winter of 2025 training opportunities for race officers and sailing rules compliance to be run prior to the sailing season in early 2026.</p> <p>As ever, the trustees are most grateful to all those who have worked so hard on these key projects.</p> |
|--|--|---|

#### **Additional information (optional)**

You may choose to include further statements where relevant about:

|                                     |           |           |
|-------------------------------------|-----------|-----------|
| Achievements against objectives set | Para 1.41 | See above |
|-------------------------------------|-----------|-----------|

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|--|-----------|--|
| Performance of fundraising activities against objectives set | Para 1.41 | The Club is now concentrating its efforts on the next phase of its Development Plan with two key elements, gaining the planning and listed building consents for the pontoon and funding for the solar panels. Significant grant assistance will also be need for the pontoon. |
| Investment performance against objectives                    | Para 1.41 | All surplus funds are held in accounts with UK based High Street banks.  |
| Other  |           |  |

## Financial Review

|  |           |  |
|--|-----------|--|
| Review of the charity's financial position at the end of the period              | Para 1.21 | Cash balances on 31 <sup>st</sup> December 2025 were £95,909, which includes £14,282 from members who had renewed their membership before the end of the year.   |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | <p>FSC has a well-established and recently reviewed, long-term Development Plan. The key focus of this is the development of top-class facilities to support access for all to the water in the pursuit of its charitable aim to promote and facilitate community participation in healthy recreation. The Environment Plan provides a fundamental framework for these developments and investments.</p> <p>To this end specific reserves have been established for the pontoon project and solar panel proposals and to enable capital investments in Club facilities at the right time.</p> <p>The Club is very reliant on its generous sponsors and use of the Clubhouse by its members and the local community to generate the funds required to meet day-to-day running costs. The new Clubhouse costs more to run, particularly for costs such as insurance. The trustees have therefore determined that it is prudent to maintain between six and twelve months anticipated running costs by way of a general reserve. This level to be kept under periodic review.</p> |
| Amount of reserves held  | Para 1.22 | Cash balances as detailed above.   |
| Reasons for holding zero reserves  | Para 1.22 | Not applicable   |
| Details of fund materially in deficit  | Para 1.24 | Not applicable   |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | None   |

### Additional information (optional)

You may choose to include further statements where relevant about:

|  |           |  |
|--|-----------|--|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | <p>The funds to meet normal operating costs come from members subscriptions, race entry fees and commercial sponsors. Incidental income is generated from the use of the clubhouse building by members and the local community.</p> <p>Development projects, such as the recent clubhouse, are only commenced when</p> |
|--|-----------|--|

|   |           |   |
|---|-----------|---|
|   |           | <p>sufficient funds have been raised, or guaranteed sources of funds identified, to see them through to completion.</p> <p>The purchase of the robotic race mark was grant funded by Cornwall Council Community Infrastructure Levy funding to the Fal and Helford Special Area of Conservation. Revenue costs have been generously supported by Club sponsors.</p>   |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | <p>The Club holds no long-term investments. The principle criterion is the security of funds, as such they are all held in accounts with UK based High Street banks.</p>  |
| A description of the principal risks facing the charity                         | Para 1.46 | <p>The trustees maintain a risk register that covers all aspects of the Club's operations and which is kept under regular review. The principal risks are:</p> <p>Operational risk. The Charity's key operational risk relates to the organisation of racing activities. Every year a comprehensive risk assessment and mitigation plan is prepared and discussed with the Falmouth Harbour Master. The new 2026 Risk Assessment has been carefully reviewed in the light of specific discussions with the RYA racing and Safety Team Manager. All racing is conducted in accordance with World Sailing Rules, and the Charity uses trained and experienced race officers. Each skipper is required to acknowledge their own responsibility as regards risk management for themselves, their crew and their yacht. Detailed discussions with the RYA are ongoing to refresh the risk register.</p> <p>The Club has no specific junior section, nonetheless the Safeguarding risks for young people and adults at risk has been reviewed in the year and refreshed as appropriate.</p> <p>Part of the clubhouse re-development includes a much-enhanced catering facility. For the most part catering operations are outsourced to fully qualified third parties. The trustees and management committee are however mindful of their responsibilities under environmental health provisions and appropriate steps taken to ensure the legislation is fully complied with. During 2025 additional public health certificates were renewed and with excellent results.</p> |
| Other   |           |   |

## Structure, Governance and Management

|   |           |  |
|---|-----------|--|
| Description of charity's trusts:  |           |  |
| Type of governing document<br>( <a href="#">trust deed</a> , <a href="#">royal charter</a> )  | Para 1.25 | CIO constitution   |
| How is the charity constituted?<br>(e.g. <a href="#">unincorporated association</a> , CIO)  | Para 1.25 | CIO  |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | <p>All trustees are elected by the Club membership at the AGM. One third of the trustees retire by rotation each year and may stand for re-election on two occasions. Any member may put their name forward to serve as a trustee when a vacancy arises.</p> <p>At the 2025 AGM one trustee retired by rotation and being eligible will stand for re-election.</p> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |  |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 | New trustees are fully briefed on their duties and responsibilities using material from the Charity Commission website.  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | <p>The day-to-day activities of the Club are run by a management committee, chaired by the Club Commodore (who is also a trustee). The members of the management committee are elected annually at the AGM and are drawn from the club membership. Any member may put themselves forward for consideration by the members at the AGM.</p> <p>In a wider context the Club is an active member of the Port of Falmouth Sailing Association, The Royal Yachting Association, the Falmouth Harbour User Group and the Cornwall Marine Network.</p> |
| Relationship with any related parties   | Para 1.51 |  |
| Other   |           |  |

### Reference and Administrative details

|                             |                       |
|-----------------------------|-----------------------|
| Charity name                | Flushing Sailing Club |
| Other name the charity uses |                       |
| Registered charity number   | 1182993               |



|                             |   |
|-----------------------------|---|
| Charity's principal address | New Quay<br>Trefusis Road<br>Flushing<br>TR11 5TZ |
|                             |   |

**Names of the charity trustees who manage the charity**

|    | Trustee name   | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|----------------|-----------------|-----------------------------------|---|
| 1  | Peter Harvey   | Commodore       |                                   |   |
| 3  | Melanie Franks |                 |                                   |   |
| 4  | Jeanette Hill  |                 | Appointed March 2024.             |   |
| 6  | Dave Owens     | Chair           |                                   |   |
| 8  | Sarah Roby     |                 |                                   |   |
| 9  | Izi Friend     |                 | Appointed 2025.                   |   |
| 10 |                |                 |                                   |   |
| 11 |                |                 |                                   |   |
| 12 |                |                 |                                   |   |
| 13 |                |                 |                                   |   |
| 14 |                |                 |                                   |   |
| 15 |                |                 |                                   |   |
| 16 |                |                 |                                   |   |
| 17 |                |                 |                                   |   |
| 18 |                |                 |                                   |   |
| 19 |                |                 |                                   |   |
| 20 |                |                 |                                   |   |

**Corporate trustees – names of the directors at the date the report was approved**

| Director name  |  |  |
|----------------|--|--|
| Not applicable |  |  |
|                |  |  |
|                |  |  |
|                |  |  |
|                |  |  |
|                |  |  |

**Name of trustees holding title to property belonging to the charity**

| Trustee name   | Dates acted if not for whole year |  |
|----------------|-----------------------------------|--|
| Not applicable |                                   |  |
|                |                                   |  |
|                |                                   |  |
|                |                                   |  |
|                |                                   |  |
|                |                                   |  |

## Funds held as custodian trustees on behalf of others

|   |                |
|---|----------------|
| Description of the assets held in this capacity   | Not applicable |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |                |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |                |

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

#### Name of chief executive or names of senior staff members (Optional information)

|  |
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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

## Other optional information

|  |
|--|
|  |
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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|  |                   |  |
|--|-------------------|--|
| <b>Signature(s)</b>                        |                   |  |
| <b>Full name(s)</b>                        | David Owens       |  |
| <b>Position (eg Secretary, Chair, etc)</b> | Chair of Trustees |  |
| <b>Date</b>                                | March 2026        |  |


|                                       |                                |    |                              |
|---------------------------------------|--------------------------------|----|------------------------------|
| Flushing Sailing Club CIO             |                                |    | No (if any)<br>1182993       |
| <b>Receipts and payments accounts</b> |                                |    |                              |
| For the period<br>from                | Period start date<br>01-Jan-25 | To | Period end date<br>31-Dec-25 |

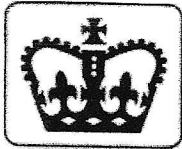
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## Section A Receipts and payments

|   | Unrestricted<br>funds<br>to the nearest<br>£ | Restricted<br>funds<br>to the nearest<br>£ | Endowment<br>funds<br>to the nearest £ | Total funds<br>to the nearest<br>£ | Last year<br>to the nearest<br>£ |
|---|--|--|--|------------------------------------|----------------------------------|
| <b>A1 Receipts</b>  |  |  |  |                                    |                                  |
| Membership incl race fees                                 | 28,733                                       | -  | -                                      | 28,733                             | 28,699                           |
| Sponsorship, donations and grants                         | 6,406  | 13,965                                     | -                                      | 20,371                             | 7,667                            |
| Bar, catering, venue hire                                 | 75,602                                       | -  | -                                      | 75,602                             | 72,612                           |
| Bank interest received                                    | 776  | -  | -                                      | 776                                | 390                              |
|   | -  | -  | -                                      | -                                  | -                                |
|   | -  | -  | -                                      | -                                  | -                                |
|   | -  | -  | -                                      | -                                  | -                                |
| <b>Sub total (Gross income for</b>                        | <b>111,517</b>                               | <b>13,965</b>                              | <b>-</b>                               | <b>125,482</b>                     | <b>109,367</b>                   |
| <b>A2 Asset and investment sales,<br/>(see table).</b>    |  |  |  |                                    |                                  |
|   | -  | -  | -                                      | -                                  | -                                |
|   | -  | -  | -                                      | -                                  | -                                |
| <b>Sub total</b>  | <b>-</b>                                     | <b>-</b>                                   | <b>-</b>                               | <b>-</b>                           | <b>-</b>                         |
| <b>Total receipts</b>                                     | <b>111,517</b>                               | <b>13,965</b>                              | <b>-</b>                               | <b>125,482</b>                     | <b>109,367</b>                   |
| <b>A3 Payments</b>  |  |  |  |                                    |                                  |
| Bar, catering, venue hire                                 | 53,548                                       | -  | -                                      | 53,548                             | 51,619                           |
| Premises costs  | 15,732                                       | 3,495                                      | -                                      | 19,227                             | 15,751                           |
| Race expenses   | 17,216                                       | -  | -                                      | 17,216                             | 11,960                           |
| Marketing, website communications                         | 2,829  | -  | -                                      | 2,829                              | 2,373                            |
| Professional fees   | 654  | -  | -                                      | 654                                | 558                              |
| Bank and card charges                                     | 2,523  | -  | -                                      | 2,523                              | 2,660                            |
| Other, incl admin wages                                   | 4,446  | -  | -                                      | 4,446                              | 3,411                            |
| Charitable donations                                      | 950  | -  | -                                      | 950                                | 985                              |
|   | -  | -  | -                                      | -                                  | -                                |
|   | -  | -  | -                                      | -                                  | -                                |
|   | -  | -  | -                                      | -                                  | -                                |
| <b>Sub total</b>  | <b>97,898</b>                                | <b>3,495</b>                               | <b>-</b>                               | <b>101,393</b>                     | <b>89,317</b>                    |
| <b>A4 Asset and investment<br/>purchases, (see table)</b> |  |  |  |                                    |                                  |
| Clubhouse development                                     | 5,211  | 250  | -                                      | 5,461                              | 10,054                           |
| Pontoon development                                       | 12,973                                       | 220  | -                                      | 13,193                             | 25,084                           |
| Asset purchases   | 1,774  | 10,000                                     | -                                      | 11,774                             | -                                |
| <b>Sub total</b>  | <b>19,958</b>                                | <b>10,470</b>                              | <b>-</b>                               | <b>30,428</b>                      | <b>35,138</b>                    |
| <b>Total payments</b>                                     | <b>117,856</b>                               | <b>13,965</b>                              | <b>-</b>                               | <b>131,821</b>                     | <b>124,456</b>                   |
| <b>Net of receipts/(payments)</b>                         | <b>- 6,339</b>                               | <b>-</b>                                   | <b>-</b>                               | <b>- 6,339</b>                     | <b>- 15,089</b>                  |
| <b>A5 Transfers between funds</b>                         | <b>-</b>                                     | <b>-</b>                                   | <b>-</b>                               | <b>-</b>                           | <b>-</b>                         |
| <b>A6 Cash funds last year end</b>                        | <b>102,248</b>                               | <b>-</b>                                   | <b>-</b>                               | <b>102,248</b>                     | <b>117,337</b>                   |
| <b>Cash funds this year end</b>                           | <b>95,909</b>                                | <b>-</b>                                   | <b>-</b>                               | <b>95,909</b>                      | <b>102,248</b>                   |

## Section B Statement of assets and liabilities at the end of the period

| Categories  | Details                      | Unrestricted funds<br>to nearest £  | Restricted funds<br>to nearest £ | Endowment funds<br>to nearest £ |
|---|------------------------------|---|----------------------------------|---------------------------------|
| <b>B1 Cash funds</b>  | Catering account             | 1,866   | -                                | -                               |
|   | General Account              | 11,608  | -                                | -                               |
|   | Stripe                       | 1,067   | -                                | -                               |
|   | Charity Bank                 | 26,368  | -                                | -                               |
|   | Development Account          | 55,000  | -                                | -                               |
|   | <b>Total cash funds</b>      | <b>95,909</b>   | -                                | -                               |
|   |                              | OK  | OK                               | OK                              |
| <b>B2 Other monetary assets</b>                             | Details                      | Unrestricted funds<br>to nearest £  | Restricted funds<br>to nearest £ | Endowment funds<br>to nearest £ |
|   | Bar Stock                    | 3,460   | -                                | -                               |
|   | Debtors                      | 3,277   | -                                | -                               |
|   |                              | -   | -                                | -                               |
|   |                              | -   | -                                | -                               |
|   |                              | -   | -                                | -                               |
| <b>B3 Investment assets</b>                                 | Details                      | Fund to which asset belongs   | Cost (optional)                  | Current value (optional)        |
|   |                              |   | -                                | -                               |
|   |                              |   | -                                | -                               |
|   |                              |   | -                                | -                               |
|   |                              |   | -                                | -                               |
| <b>B4 Assets retained for the charity's own use</b>         | Details                      | Fund to which asset belongs   | Cost (optional)                  | Current value (optional)        |
|   | Fixtures and fittings        | Redevelopment   | 29,510                           | -                               |
|   | Clubhouse                    | Redevelopment   | 448,899                          | -                               |
|   | Club launch x 2              | General   | 1,000                            | -                               |
|   | Trophies and other equipment | General   | -                                | -                               |
|   | Pontoon                      | Redevelopment   | 55,200                           | -                               |
|   | Mark Bot (grant funded)      | General   | 10,774                           | -                               |
|   |                              |   | -                                | -                               |
|   |                              |   | -                                | -                               |
|   |                              |   | -                                | -                               |
| <b>B5 Liabilities</b>                                       | Details                      | Fund to which liability relates   | Amount due (optional)            | When due (optional)             |
|   | Memberships in advance       | General   | 14,282                           |                                 |
|   | Creditors/accruals           | General   | 4,778                            |                                 |
|   |                              |   | -                                |                                 |
|   |                              |   | -                                |                                 |
| Signed by one or two trustees on behalf of all the trustees |                              | Signature   | Print Name                       | Date of approval                |
|   |                              | A. D. R. Owens  | A. D. R. OWENS                   | 24/2/26                         |
|   |                              |  | P. S. HARVEY                     | 24/2/26                         |



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name

Flushing Sailing Club CIO

**On accounts for the year  
ended**

31 December 2025

**Charity no  
(if any)**

1182993

**Set out on pages**

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2025.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:**

**Date:**

24/2/26

**Name:**

Polly Tregaskes CTA FCA

**Relevant professional  
qualification(s) or body  
(if any):**

Chartered Accountant

**Address:**

9 Orchard Vale

Flushing

Falmouth