

YORK SAILING CLUB

England & Wales · Charity number 1196943

Details

Status Registered

Legal form CIO

Registered 2021-12-06

Register [View on the Charity Commission register](#)

Contact

Address York Sailing Club
2 Muncastergate
York
YO31 9JY

Phone 07766966263

Email info@yorksailingclub.org.uk

Website <https://yorksailingclub.org.uk>

Activities

Objects: (A) TO PROMOTE AND FACILITATE COMMUNITY PARTICIPATION IN SPORT AND HEALTHY RECREATION BY PROVIDING FACILITIES FOR SAILING AND OTHER WATER-BASED ACTIVITIES, PRIMARILY BUT NOT EXCLUSIVELY FOR THOSE RESIDENT IN YORK AND SURROUNDING AREAS.(B) TO ADVANCE EDUCATION AND TRAINING FOR THE PUBLIC BENEFIT IN THE SUBJECT OF SAILING AND OTHER WATER-BASED ACTIVITIES, PRIMARILY BUT NOT EXCLUSIVELY FOR THOSE RESIDENT IN YORK AND SURROUNDING AREAS.

Activities: York Sailing Club promotes and facilitates community participation in sport and healthy recreation by providing facilities for sailing and other water-based activities, primarily but not exclusively for those resident in York and surrounding areas. We sail on the River Ouse at Bishopthorpe, 5 km south of York city centre, and also take part in sailing activities elsewhere in Britain and Ireland.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Amateur Sport, Recreation
- **Who:** The General Public/mankind

Geography

- City Of York
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£6,142	£5,011	-	-
2023-12-31	£4,695	£5,132	-	-
2022-12-31	£34,277	£10,009	-	-

Trustees

Name	Role	Appointed
Anna Mary Isabel Wilson		2026-03-23
Stephen Andrew Hogg		2021-12-06
Stephen Loton Parry		2021-12-06

YORK SAILING CLUB

England & Wales - Charity number 1196943

Accounts

York Sailing Club CIO

**Report and Financial Statements
For the Year Ending 31 December 2024**

Charity Number: 1196943

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Administrative details

Charity name: York Sailing Club

Charity number: 1196943

Registered address: 2 Muncastergate
Malton Road
York YO31 9JY

Trustees: Stephen Parry (appointed 6 December 2021, re-elected 16 February 2023)
Stephen Hogg (appointed 6 December 2021, re-elected 16 February 2023)
Joseph Hardwick (appointed 12 October 2023)

Bank: Barclays, Parliament Street, York

Objectives

- (a) To promote and facilitate community participation in sport and healthy recreation by providing facilities for sailing and other water-based activities, primarily but not exclusively for those resident in York and surrounding areas.
- (b) To advance education and training for the public benefit in the subject of sailing and other water-based activities, primarily but not exclusively for those resident in York and surrounding areas.

York Sailing Club CIO

Report of the Trustees for the year ended 31 December 2024

The Trustees present the annual report together with the financial statements of the Charitable Incorporated Organisation for the year ended 31 December 2024.

History

York Sailing Club started life as the British Transport Yacht Club (York Division), and later became known as York Railway Institute Sailing Club. York Railway Institute was founded in 1886 as a sports and social club for railway employees. It was based in the city centre, and over the years it spread to several other sites around York, catering for an ever wider range of sports and eventually allowing non-railway staff to become members. The sailing club was established in 1957, beside what was then the main east-coast line to London. The railway line closed in 1983 (the main line now follows a route a little further to the west), and the former railway line is now a cycle track. York Railway Institute formally ceased to exist in 2016, when it became a Charitable Incorporated Organisation (CIO) called simply York RI (Charity number 1165513). The sailing club was part of this organisation until the independent charity York Sailing Club was established on 6 December 2021.

Current status

York Sailing Club is a volunteer-run sailing club, with no paid employees. There were 53 members at the end of the reporting year (40 adults and 13 junior members). Management roles are filled by volunteer members of the club.

Once the charity was established, the non-fixed assets of the club, including boats and other equipment, were transferred from York RI to the newly formed York Sailing Club charity. The land and buildings are leased from York RI on a 99-year lease at a peppercorn rent.

Subscriptions and other fees

Subscriptions and fees are set at the lowest level commensurate with sustaining a viable operation and prudent investment in facilities. Our subscription rates were raised by approximately 15% in 2024, but still compare favourably with other local clubs.

York Sailing Club charged the following membership fees in 2024:

Family membership:	£205
Individual membership:	£145
Junior membership (under 18):	£70

Other charges levied by the Club included the following:

Use of club sailing dinghy:	£3.00 for full day, £2.00 for half day
RYA Level 1 sailing course:	£125 (available to members only)

York Sailing Club CIO

Report of the Trustees for the year ended 31 December 2024 (continued)

Activities

The season opened in March with a full programme of Sunday sailing, to which the usual Wednesday evening series was added in May. In my last report I noted that enthusiasm for racing had diminished since the Covid 19 shutdown, with many members simply enjoying spending time on the water. This trend has largely continued throughout 2024, though there have been some notable successes in attracting members back into competitive sailing. We scheduled the usual Winter Series once more, with racing programmed for Sunday mornings in November, and unlike last year, we succeeded in completing a full set of races in very benign conditions. Wednesday evening sailing continues to be reasonably popular, but we have been missing a few of the familiar faces in 2024 and this, combined with a frequent lack of breeze, has occasionally resulted in smaller than usual numbers.

We made full use of social media to advertise ourselves and this proved very successful, with most places on the RYA Level One Course being taken well in advance and lots of visitors to our Open Day at the end of April, for which we were again blessed with perfect weather. As a result, there was little difficulty in filling all the places on the course. I am deeply indebted to those members who offer their time and support to enable us to run this.

It was the turn of our neighbours at Yorkshire Ouse Sailing Club to host the regatta in September 2024, and I am delighted to report that it was one of the best turnouts from YSC that I can remember in spite of there being very little wind and threatening rain.

Building on the success of the regatta, we decided to hold a 'big end-of-summer-season sail' at the end of October, and once more a large fleet of boats took to the water for a pursuit race. The weather was excellent and we rounded off the event with a barbeque. I think we may repeat this formula in future years.

Membership numbers have shown a small increase, and it should be noted that, apart from those joining to take our sailing course, we attracted a small but significant number of other new memberships in 2024. Interest in our sport seems to remain high, and numerous people have taken advantage of our free taster-sail sessions, though in spite of initial enthusiasm, relatively few appear to want to commit to membership. Equally, membership retention among those taking the Level One course remains an issue. We are by no means alone in confronting this problem: many other sailing clubs report exactly the same situation, and the RYA (Royal Yachting Association) has been trying to offer assistance and ideas for a number of years. At least one club in our area has now decided no longer to run training courses as a means of attracting new members.

2024 has seen our Club well represented away from home, with the name of York SC on the results lists for world, national and regional championships of the RS Aero Association,

York Sailing Club CIO

Report of the Trustees for the year ended 31 December 2024 (continued)

the RS 400 Association, the Streaker Association and the International GP14 Class Association.

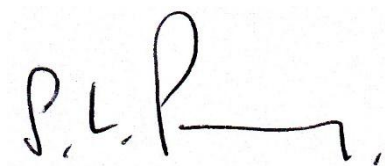
The social calendar followed the usual pattern, though we decided to replace the winter quiz night with a 'winter walk', taking in the byways of Bishopthorpe. This proved to be a great success. The Ullswater weekend of 2024 was once again a great success with near record attendance and superb weather. The Saturday sail to the Pooley Bridge tearoom is becoming something of a tradition, attracting so many participants that we now seem to get special treatment. We held our usual end-of-season dinner at the Marcia Inn in Bishopthorpe; this was well up to the usual high standard and very well supported.

As one of our community outreach initiatives, we hosted two evenings for the Bishopthorpe Scout Group in July. A large number of youngsters took part and all seemed to enjoy themselves – but, when questioned, most said they liked riding in the rescue boat the most. I should like to thank all those members who helped run the evenings; we may be asked to do the same again in future years.

As ever, the day -to -day running of the Club has been in the safe hands of the Committee. We have held meetings on a monthly basis throughout the year and I should like to make particular mention to our secretary and treasurer, both of whom are retiring from their posts at this AGM; not only have they dealt with the routine tasks of their respective offices in exemplary fashion over many years, but they have also kept us on the straight and narrow with the Charity Commission and HMRC. I must also record our special thanks to our social media coordinator for his great work on overseeing our social media output in 2024 and creating a very lively WhatsApp group. Routine maintenance of the Club House, the site and our training boats has been carried out by enthusiastically supported working parties over the year.

I should like to thank all members of the Committee and the Club for their support in 2024.

This report was approved by the Trustees and signed on their behalf by:



S. L. Parry

31 July 2025

York Sailing Club CIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

Operating income/expenditure

	Note	2024 £	2023 £
Income			
Membership subscriptions		4,955	3,908
Courses (sailing and first aid)		860	660
Hire of club boats		163	55
Donations		60	50
Other income		104	22
Total income		6,142	4,695
Expenditure			
Rates (City of York Council)		79	81
Utilities (water and electricity)		301	234
Consumable items		84	139
New equipment		0	240
Maintenance and repairs		749	200
Licences and affiliation fees	2	371	469
Internet and social media		50	75
Insurance		2,369	2,307
Course materials and certification		217	288
Depreciation	3	791	791
Total expenditure		5,011	4,824
Net operating surplus (loss)		1,131	(129)

York Sailing Club CIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

Extraordinary income/expenditure

	Note	2024 £	2023 £
Expenditure			
York Sailing Club CIO set-up costs	4	0	308
Total extraordinary expenditure		0	308
<hr/>			
Net extraordinary surplus (loss)		0	(308)

Overall income/expenditure for year

Income		6,142	4,695
Expenditure		5,011	5,132
Net surplus (loss)		1,131	(437)

York Sailing Club CIO

BALANCE SHEET

Balance sheet at 31 December		2024	2023
	Note	£	£
Land and buildings		10,000	10,000
Fixtures and fittings	5	5,773	6,564
Cash in bank	6	12,413	10,491
Total assets		28,186	27,055
Liabilities		0	0
Net assets		28,186	27,055

(1) **Accounting policies**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)*. The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view.

The financial statements are prepared in £ sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under the historical cost convention. All expenditure presented is inclusive of VAT.

(2) **Licences and affiliation fees**

Royal Yachting Association (RYA) £160.00; Canal & River Trust £210.60.

(3) **Depreciation**

Depreciation is calculated on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life. Until the end of 2021 all of the sailing club's assets belonged to York RI CIO. For 2024, as in 2022 and 2023, depreciation on all fixtures and fittings has been calculated on a straight-line basis over 10 years, starting from the establishment of York Sailing Club as an independent charity. No depreciation has been allowed for in respect of land and buildings.

(4) **York Sailing Club CIO set-up costs**

The costs of setting up the new CIO were fees to solicitors, paid via York RI CIO as part of the overall costs associated with setting up a new charity, drawing up a constitution, the deed of transfer from York RI to York Sailing Club, and setting up the lease of land and buildings. There were no costs in 2024, and no further expenditure is anticipated.

(5) **Balance sheet: Fixtures and fittings**

Calculated as the value of fixtures and fittings at 31 December 2023, minus depreciation of £791 on those fixtures and fittings, plus the value of any fixed assets acquired during 2024 (which was zero).

York Sailing Club CIO

NOTES TO THE FINANCIAL STATEMENTS (continued)

(6) **Balance sheet: Cash in bank**

Bank balance on 1 January	£10,490.55
Bank balance on 31 December	£12,412.73
Change in bank balance over the year	£1,922.18

Represented by:

Income for year	£6,141.91
Expenditure for year *	£4,219.73
Surplus (loss) for year	£1,922.18

* Expenditure here is calculated as operating expenditure minus depreciation (because depreciation does not affect the bank balance).

YORK SAILING CLUB

England & Wales - Charity number 1196943

Accounts

York Sailing Club CIO

**Report and Financial Statements
For the Year Ending 31 December 2023**

Charity Number: 1196943

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Administrative details

Charity name: York Sailing Club

Charity number: 1196943

Registered address: 2 Muncastergate
Malton Road
York YO31 9JY

Trustees: Stephen Parry (appointed 6 December 2021, re-elected 16 February 2023)
Stephen Hogg (appointed 6 December 2021, re-elected 16 February 2023)
Philip Nelson (appointed 6 December 2021, resigned 16 February 2023)
Jens Kuhn (elected 16 February 2023, deceased 5 July 2023)
Joseph Hardwick (appointed 12 October 2023)

Bank: Barclays, Parliament Street, York

Objectives

- (a) To promote and facilitate community participation in sport and healthy recreation by providing facilities for sailing and other water-based activities, primarily but not exclusively for those resident in York and surrounding areas.
- (b) To advance education and training for the public benefit in the subject of sailing and other water-based activities, primarily but not exclusively for those resident in York and surrounding areas.

York Sailing Club CIO

Report of the Trustees for the year ended 31 December 2023

The trustees present the annual report together with the financial statements of the Charitable Incorporated Organisation for the year ended 31 December 2023.

History

York Sailing Club started life as the British Transport Yacht Club (York Division), and later became known as York Railway Institute Sailing Club. York Railway Institute was founded in 1886 as a sports and social club for railway employees. It was based in the city centre, and over the years it spread to several other sites around York, catering for an ever wider range of sports and eventually allowing non-railway staff to become members. The sailing club was established in 1957, beside what was then the main east-coast line to London. The railway line closed in 1983 (the main line now follows a route a little further to the west), and the former railway line is now a cycle track. York Railway Institute formally ceased to exist in 2016, when it became a Charitable Incorporated Organisation (CIO) called simply York RI (Charity number 1165513). The sailing club was part of this organisation until the independent charity York Sailing Club was established on 6 December 2021.

Current status

York Sailing Club is a volunteer-run sailing club, with no paid employees. There were 50 members at the end of the reporting year (38 adults and 12 junior members). Management roles are filled by volunteer members of the club.

Once the charity was established, the non-fixed assets of the club, including boats and other equipment, were transferred from York RI to the newly formed York Sailing Club charity. The land and buildings are leased from York RI on a 99-year lease at a peppercorn rent.

Subscriptions and other fees

Subscriptions and fees are set at the lowest level commensurate with sustaining a viable operation and prudent investment in facilities. Our subscription rates were not raised in 2023, and compare favourably with other local clubs. York Sailing Club charged the following membership fees in 2023:

Family membership:	£180
Individual membership:	£125
Junior membership (under 18):	£65

Other charges levied by the Club included the following:

Use of club sailing dinghy:	£3.00 for full day, £2.00 for half day
RYA Level 1 sailing course:	£110 (available to members only)

York Sailing Club CIO

Report of the Trustees for the year ended 31 December 2023 (continued)

Activities

The season opened in March with a full programme of Sunday sailing, to which the usual Wednesday evening series was added in May. Following the Covid shutdown it was noticeable that enthusiasm for racing had diminished in 2021, with many members simply enjoying spending time on the water. This trend continued through 2022, and the move back to fleet racing has been slow in 2023. The committee has plans to try and reinvigorate interest in that aspect of our sport in 2024.

We scheduled the usual Winter Series once more, with racing programmed for Sunday mornings in November, but unfortunately we were beset with high river levels at the end of the autumn that made sailing impossible. The flooding that occurred in November and December (and January 2024) has been some of the highest and most prolonged in living memory. Wednesday evening sailing continues to be popular, but lack of breeze is a constant issue, and in 2023 the wind gods seem to have been exceptionally sleepy.

We are now increasingly making use of social media to advertise our activities, and this is proving very successful, with most places on the RYA Level One sailing course being taken well in advance and lots of visitors to our Open Day at the end of April, for which we were blessed with perfect weather. As a result, there was little difficulty in filling all the places on the course, and I am deeply indebted to those members of the Club who offer their time and support to enable us to run this.

It was our turn to host the regatta in 2023, and I am delighted to report that it was one of the best that I can remember, with glorious weather and a real buzz of enthusiastic activity both on and off the water. It is a shame that so many of the Yorkshire Ouse SC members missed a truly great day out. I big thank-you must go to all those who helped make the day such a success.

Membership numbers have dropped a little since 2022; apart from those joining to take our sailing course, we attracted only one other new member in 2023. Nonetheless, the core of active sailors has remained stable. Interest in our sport has been high, and numerous people have taken advantage of our free taster-sail sessions – but very few appear to want to commit to membership. We are not alone in seeing this trend, and the RYA are themselves concerned about the move by some clubs to offer ‘pay to sail’ sessions.

2023 has seen our club more than usually represented away from home, with several of our members placing the name of York SC on the 2023 results lists for the RS Aero Association, the Streaker Association and the GP14 Class Association. This is a most encouraging development and one that looks like continuing in 2024, when at least three and possibly four YSC boats will be on the start line for the GP14 World Championships in Pwllheli, north Wales.

York Sailing Club CIO

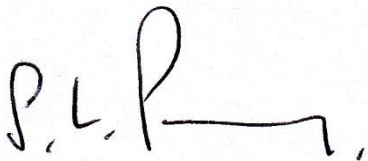
Report of the Trustees for the year ended 31 December 2023 (continued)

The social calendar followed the usual pattern, though we decided to abandon the winter quiz night as it was clearly not going to attract enough support. Your committee is planning an alternative winter activity for 2024. By contrast, the Ullswater weekend of 2023 was an outstanding success with near record attendance and superb weather. The Saturday sail to the Pooley Bridge tearoom attracted so many participants that we nearly took over the place! We held our usual annual dinner at The Marcia Inn, Bishopthorpe. This was well up to the usual high standard and very well supported. River levels might have brought an early end to sailing, but the York SC conviviality was undimmed.

As ever, the day-to-day running of the club has been in the safe hands of the committee. We have held meetings on a monthly basis throughout the year. Routine maintenance of the club house, the site and our training boats has been carried out by enthusiastically supported working parties over the year. I should like to thank all members of the committee and the club for their support in 2023.

In closing I must record the sad passing of our dear friend and former Commodore and Trustee, Jens Kuhn, who died very suddenly in July 2023. Jens had been a big character in the life of our Club for many years, and he is greatly missed.

This report was approved by the Trustees and signed on their behalf by:



S. L. Parry

25 April 2024

York Sailing Club CIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

Operating income/expenditure

	Note	2023 £	2022 £
Income			
Membership subscriptions		3,908	3,725
Courses (sailing and first aid)		660	930
Hire of club boats		55	159
Donations		50	167
Other income		22	49
Total income		4,695	5,030
Expenditure			
Rates (City of York Council)		81	161
Utilities (water and electricity)		234	220
Consumable items		139	166
New equipment	2	240	0
Maintenance and repairs		200	715
Licences and affiliation fees	3	469	427
Internet and social media		75	82
Insurance		2,307	2,634
Course materials and certification		288	126
Depreciation	4	791	791
Total expenditure		4,824	5,322
Net operating surplus (loss)		(129)	(292)

York Sailing Club CIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

Extraordinary income/expenditure

	Note	2023 £	2022 £
Income			
Opening gift from York RI, 31 March 2022	5	0	29,247
Total extraordinary income		0	29,247
Expenditure			
York Sailing Club CIO set-up costs	6	308	4,687
Total extraordinary expenditure		308	4,687
Net extraordinary surplus (loss)		(308)	24,560

Overall income/expenditure for year

Income	4,695	34,277
Expenditure	5,132	10,009
Net surplus (loss)	(437)	24,268

York Sailing Club CIO

BALANCE SHEET

Balance sheet at 31 December		2023	2022
	Note	£	£
Land and buildings		10,000	10,000
Fixtures and fittings	7	6,564	7,115
Cash in bank	8	10,491	10,136
Total assets		27,055	27,251
Liabilities		0	0
Net assets		27,055	27,251

York Sailing Club CIO

NOTES TO THE FINANCIAL STATEMENTS

(1) **Accounting policies**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)*. The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view.

The financial statements are prepared in £ sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under the historical cost convention. All expenditure presented is inclusive of VAT.

(2) **New equipment**

One lightweight ladder, cost £239.60.

(3) **Licences and affiliation fees**

Royal Yachting Association (RYA) £250.00; Canal & River Trust £218.59.

(4) **Depreciation**

Depreciation is calculated on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life. Until the end of 2021 all of the sailing club's assets belonged to York RI CIO. For 2023, as in 2022, depreciation on all fixtures and fittings has been calculated on a straight-line basis over 10 years, starting from the York CIO opening gift (see note 3). No depreciation has been allowed for in respect of land and buildings.

(5) **Opening gift**

The opening gift from York RI CIO (registered charity number 1165513) is as shown in that organisation's annual return for 2021/22. The gift was transferred to York Sailing Club on 31 March 2022, and was as follows:

Land and buildings	£10,000
Fixtures and fittings	£7,905
Cash in bank	£11,342
Total	£29,247

York Sailing Club CIO

NOTES TO THE FINANCIAL STATEMENTS (continued)

(6) **York Sailing Club CIO set-up costs**

The costs of setting up the new CIO were fees to solicitors, paid via York RI CIO as part of the overall costs associated with setting up a new charity, drawing up a constitution, the deed of transfer from York RI to York Sailing Club, and setting up the lease of land and buildings. No further expenditure is anticipated.

(7) **Balance sheet: Fixtures and fittings**

Calculated as the value of fixtures and fittings at 31 December 2022, minus depreciation of £791 on those fixtures and fittings, plus the value of fixed assets acquired during 2023.

(8) **Balance sheet: Cash in bank**

Bank balance on 1 January	£10,136.29
Bank balance on 31 December	£10,490.55
Change in bank balance over the year	£354.26
<hr/>	
Income for year	£4,695.30
Expenditure for year *	£4,341.04
Surplus (loss) for year	£354.26

* Expenditure here is calculated as operating expenditure plus extraordinary expenditure, minus depreciation (because depreciation does not affect the bank balance).

YORK SAILING CLUB

England & Wales - Charity number 1196943

Accounts

York Sailing Club CIO

Report and Financial Statements
For the Year Ending 31 December 2022

Charity Number: 1196943

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Administrative details

Charity name: York Sailing Club

Charity registration number: 1196943

Registered address: 2 Muncastergate
Malton Road
York YO31 9JY

Trustees: Stephen Parry (appointed 6 December 2021)
Stephen Hogg (appointed 6 December 2021)
Philip Nelson (appointed 6 December 2021)

Bank: Barclays, Parliament Street, York

Objectives

- (a) To promote and facilitate community participation in sport and healthy recreation by providing facilities for sailing and other water-based activities, primarily but not exclusively for those resident in York and surrounding areas.
- (b) To advance education and training for the public benefit in the subject of sailing and other water-based activities, primarily but not exclusively for those resident in York and surrounding areas.

York Sailing Club CIO

Report of the Trustees for the year ended 31 December 2022

The trustees present the annual report together with the financial statements of the Charitable Incorporated Organisation for the year ended 31 December 2022.

History

York Sailing Club started life as the British Transport Yacht Club (York Division), and later became known as York Railway Institute Sailing Club. York Railway Institute was founded in 1886 as a sports and social club for railway employees. It was based in the city centre, and over the years it spread to several other sites around York, catering for an ever wider range of sports, as well as eventually allowing non-railway staff to become members. The sailing club was established in 1957, beside what was then the main east-coast line to London. The railway line closed in 1983 (the main line now follows a route a little further to the west), and the former railway line is now a cycle track. York Railway Institute formally ceased to exist in 2016, when it became a Charitable Incorporated Organisation (CIO) called simply York RI (Charity number 1165513). The sailing club was part of this organisation until the independent charity York Sailing Club was established on 6 December 2021.

Current status

York Sailing Club is a volunteer-run sailing club, with no paid employees. There were 58 members at the end of the reporting year (43 adults and 15 junior members). Management roles are filled by volunteer members of the club.

Once the charity was established, the non-fixed assets of the club, including boats and other equipment, were transferred from York RI to the newly formed York Sailing Club charity. The land and buildings are leased from York RI on a 99-year lease at a peppercorn rent.

Subscriptions and other fees

Subscriptions and fees are set at the lowest level commensurate with sustaining a viable operation and prudent investment in facilities. Our subscription rates compare favourably with other local clubs. York Sailing Club charged the following membership fees in 2022:

Family membership:	£180
Individual membership:	£125
Junior membership (under 18):	£65

Other charges levied by the Club included the following:

Use of club sailing dinghy:	£3.00 for full day, £2.00 for half day
RYA Level 1 sailing course:	£110 (available to members only)
First aid course:	£50 for members, £60 for non-members

York Sailing Club CIO

Report of the Trustees for the year ended 31 December 2022 (continued)

Serious incidents

There have been no serious incidents affecting the charity between 6 December 2021 and 31 December 2022.

Activities

The 2022 sailing season has been one of the best years for the Club for a long time. Following the Covid-19 pandemic there appears to have been an appetite among the people of York to get out and enjoy life.

The season opened in March with a full programme of Sunday sailing, to which the usual Wednesday evening series was added in May. A Winter Series was scheduled, with racing taking place on Sunday mornings in November. The size of the Sunday racing fleets has varied but there have been plenty of boats on the water, even if not all have been involved in the competitions. It has been good to see too that the popularity of the Wednesday evening sessions remains undiminished, albeit that more members seem to be opting for cruising than racing. It is interesting to note that 2022 has seen a big increase in the use of the club boats, and this is most welcome.

As usual, an Open Day was held in April and, being blessed with good weather, it was exceptionally well attended. As a result, there was little difficulty in filling all the places on the RYA Level 1 Sailing Course, and we are indebted to those members of the Club who offer their time and support to enable us to run this.

Membership numbers have shown a modest but welcome increase over the year, particularly as two more families have been recruited, both of whom are becoming keen supporters of our activities. Notwithstanding this, membership 'churn' remains an issue for the club, as it does for all sports clubs, and we need to look for opportunities to improve retention wherever possible.

2022 has once again seen the Club represented away from home, with members competing in the RS Aero National and regional Championships and in various GP14 Association events, including the World Championships in Ireland.

Following the impact of the Covid-19 restrictions, our social calendar has gradually returned, though in a slightly modified form. A first-class pre-season quiz night was held as a virtual event, using Zoom, and the Ullswater weekend was held in glorious weather in July and attracted plenty of participants.

York Sailing Club CIO

Report of the Trustees for the year ended 31 December 2022 (continued)

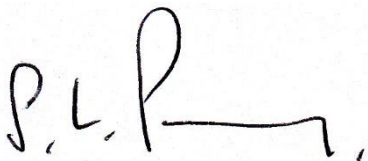
The year was rounded off with a dinner at our old haunt, the Marcia Inn in Bishopthorpe. The food and company were excellent, and nobody missed the lack of a prize-giving.

The club newsletter continues to be produced to an excellent standard, and we are grateful to our editor for her hard work in producing this.

As ever, the day-to-day running of the Club has been in the safe hands of the Committee. We have held meetings on a monthly basis throughout the year and are particularly indebted to our secretary, for piloting the club safely away from the York RI umbrella.

Routine maintenance of the club house, the site and training boats has been carried out enthusiastically by the membership supporting various working parties over the year. The Trustees would like to thank all members of the committee and the club membership for their support in 2022.

This report was approved by the Trustees and signed on their behalf by:



S. L. Parry

7 July 2023

York Sailing Club CIO

Independent Examiner's report to the Trustees of York Sailing Club CIO

I report to the trustees on my examination of the accounts of York Sailing Club CIO (registered charity number 1196943) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of York Sailing Club CIO 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 York Sailing Club CIO's accounts carried out under section 145 of the 2011 Act, and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of York Sailing Club CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Signed:



P. Green

16 Orchard Park, Melbourne, York, YO42 4SL

30 June 2023

York Sailing Club CIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

Operating income/expenditure

	Note	2022 £
Income		
Membership subscriptions		3,725
Courses (sailing and first aid)		930
Hire of club boats		159
Donations		167
Other income		49
Total income		5,030
Expenditure		
Rates (City of York Council)		161
Utilities (water and electricity)		220
Consumable items		166
Maintenance and repairs		715
Licences and affiliation fees		427
Internet and social media		82
Insurance		2,634
Course materials		126
York RI central costs		0
Depreciation	2	791
Total expenditure		5,322
Net operating surplus (loss)		(292)

York Sailing Club CIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

Extraordinary income/expenditure

	Note	2022 £
Income		
Opening gift from York RI, 31 March 2022	3	29,247
Total extraordinary income		29,247
Expenditure		
York Sailing Club CIO set-up costs	4	4,687
Total extraordinary expenditure		4,687
Net extraordinary surplus (loss)		24,560

Overall income/expenditure for year

Income	34,277
Expenditure	10,009
Net surplus	24,268

York Sailing Club CIO

BALANCE SHEET

Balance sheet at 31 December		2022
	Note	£
Cash in bank	5	10,136
Fixtures and fittings		7,115
Land and buildings		10,000
Total assets		27,251
Liabilities		0
Net assets		27,251

(1) Accounting policies

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)*. The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view.

The financial statements are prepared in £ sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under the historical cost convention. All expenditure presented is inclusive of VAT.

Figures for 2021 are not presented in these accounts because during that year the Sailing Club operated as a section of York RI CIO (registered charity number 1165513), and all assets were owned by that organisation. York Sailing Club was registered as an independent charity on 6 December 2021, but until 31 March 2022 continued to operate as a section of York RI, under its former name of York RI Sailing Club.

(2) Depreciation

Depreciation is calculated on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life. Until the end of 2021 all of the sailing club's assets belonged to York RI CIO. For 2022, depreciation on all fixtures and fittings has been calculated on a straight-line basis over 10 years, starting from the York CIO opening gift (see note 3). No depreciation has been allowed for in respect of land and buildings.

(3) Opening gift

The opening gift from York RI CIO (registered charity number 1165513) is as shown in that organisation's annual return. The gift was transferred to York Sailing Club on 31 March 2022, and was as follows:

Land and buildings	£10,000
Fixtures and fittings	£7,905
Cash in bank	£11,342
Total	£29,247

On 31 March 2022 the actual amount in the bank account was £12,952. The difference between this figure and the £11,342 shown as part of the opening gift is accounted for by subscription income of £1,610 that had been paid into the bank but not yet recorded in the York RI accounts.

York Sailing Club CIO

NOTES TO THE FINANCIAL STATEMENTS (continued)

(4) **York Sailing Club CIO set-up costs**

The costs of setting up the new CIO were fees to solicitors, paid via York RI CIO as part of the overall costs associated with setting up a new charity, drawing up a constitution, the deed of transfer from York RI to York Sailing Club, and setting up the lease of land and buildings.

(5) **Balance sheet reconciliation**

Bank balance on 1 January	14,325
Bank balance on 31 December	10,136
Change in bank balance over the year	(4,189)
<hr/>	
Income for year	5,030
Expenditure for year *	9,219
Surplus (loss) for year	(4,189)

* Expenditure = operating expenditure plus extraordinary expenditure, minus depreciation