

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

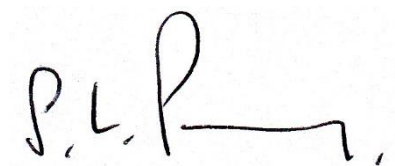
Report of the Trustees for the year ended 31 December 2023 (continued)

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

(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

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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
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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).