



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st Nov 2023 to 31st Oct 2024

Charity name: Arnside Sailing Club

Charity registration number: 1200999

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The objects of the Charity are</p> <ol style="list-style-type: none">1) To promote community participation in healthy recreation by providing facilities and equipment for water sports, including but not limited to sailing, paddle boarding, kayaking, and canoeing, and organising a programme of water sports activities.2) The promotion of the maritime heritage of Arnside village for the public benefit by the preservation, repair, and maintenance of historic buildings and craft in Arnside.3) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
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	<p>The Club offers water sports at Arnside on one of the country's most scenic estuaries. The Club owns 21 sailing dinghies, 7 sit on top kayaks and 11 paddle boards, which are available for use by members and for training. Water sports at Arnside are based at our Boat Park, which is located on the beach, half a mile from our Clubhouse on the Promenade.</p> <p>We use Killington Sailing Association, near Sedbergh an inland non tidal lake as a base</p>

		<p>for training. We are a recognised RYA Training Centre at Killington. We run club nights there on Thursday evenings in the summer. We also offer training at Arnside. In 2024 we offered paddle board and kayak trips to other locations and dinghy cruises in lakes.</p> <p>Our clubhouse in an old customs bonded warehouse is one of the oldest buildings in Arnside. We own “Severn” a heritage yacht built in Arnside in 1912, which is currently being restored. Arnside has a significant maritime heritage. Historically the estuary was the port for Kendal. Crossfields of Arnside were leading builders of Morecambe Bay Prawners, yachts and other boats including Arthur Ransome’s Swallow from 1840s to 1940s.</p> <p>The Club has a youth programme. We also offer training to schools and other youth group. We have an AALA (Adventure Activities) Licence. The Club offers reduced fees to students and people on a low income enabling them to take part in water sports. We aim to make water sports affordable so that cost is not a barrier to taking part.</p> <p>The Club has a trading subsidiary, “Old Customs House Trading Company Ltd” which runs a programme of social and music events in our clubhouse paying a rent and donating any profits to the Charity.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In managing the Charity trustees have regard to the guidance issued by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable
Policy on social investment	Para 1.38	Not applicable

including program related investment		
Contribution made by volunteers	Para 1.38	<p>The Charity has no paid employees. All the trustees and officers are volunteers. Running the Charity requires a considerable amount of time. As well as the committee the club has between many members volunteer on a regular basis, for example by helping maintain our boat park, timing races or operating safety boats.</p> <p>The Charity provides training for volunteers in areas such as first aid and safety boat techniques. The Charity has an annual volunteer of the year award</p>
Other		

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	<div>1.Promoting Community Participation in Water Sports</div> <div>1.1 Membership by Year</div> <table><tr><td>2019</td><td>2020</td><td>2021</td><td>2022</td><td>2023</td><td>2024</td></tr><tr><td>69</td><td>113</td><td>169</td><td>150</td><td>149</td><td>123</td></tr></table> <div>The club offers individual and family memberships.</div> <div>The number of memberships at the year-end was 123. Including partners and children this equates to around 300 members. This was 18% down on 2023 but still considerably higher than in 2019 pre-Covid figure.</div> <div>Reasons for the decline include people having less free time post Covid, poor summer weather, less paddle boarding taking place and increased cost of living, which would be an important factor for families with young children. Nationally sailing club membership declined by 3% with a more marked decline</div>	2019	2020	2021	2022	2023	2024	69	113	169	150	149	123
2019	2020	2021	2022	2023	2024									
69	113	169	150	149	123									

		<p>in family membership. 88% of members have joined since 2020.</p> <p>There were 30 new memberships in the year (24% of total membership). Going forward we need to recruit this number of memberships each year to continue with current levels of activity.</p> <p>56 memberships (38% of the 2023 total) did not renew. The main group that did not rejoin were members who joined the Covid years but then only took a limited part in club activity. We need to do more to retain members, putting on activity that meets their needs and encouraging them to take part.</p> <p>1.2 Water Sports Activity</p> <p>Sailing numbers at Arnside were similar to 2023 with organised club events at weekends and informal sailing during the week. Our Try Out Day in May attracted 60 people. We ran 15 races during the year and 2 organised dinghy cruises out into the Bay towards Grange-over-Sands. One of the dinghy cruises was used as an opportunity to take new members out into the Bay. In the autumn we reintroduced midweek sessions with safety boat cover in the Autumn to get more people out midweek. The social aspect of sailing at the time as other people is also important. A new initiative was to run dinghy cruises on Windermere and Coniston Water for club members.</p> <p>Our club nights at Killington during the summer were generally well attended. They provide an opportunity for people to sail, paddle, kayak or windsurf at the same time as others with the reassurance of instructor in a safety boat present. We use Killington as inland training centre as unlike Arnside it is not tidal. It provides a location where new sailors, including children can practise their skills without having to worry about tides.</p> <p>Paddle boarding and kayaking use was similar to 2023 but well down on 2020, 2021 and 2022, Paddle board use has declined since its</p>
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peak during the Covid years as people had less spare time, more alternative leisure options, poor weather and as paddle boarding is no longer a new sport.

In 2024, we ran a paddle board trip on the upper estuary, a social paddle boarding evening at Killington and a trip to the middle Derwent between Derwentwater and Bassenthwaite. In June we ran a family paddle and kayak fun day at Arnside attracting 22 people. We plan to run more paddle board trips and put on regular family paddle board sessions at Arnside in 2025.

1.3 Training

Offering training is important in attracting new members and meeting our charitable aims of getting more people out on the water.

We also offer training to schools and youth groups and have an AALA (Adventure Activities) Licence.

Number of Participants by Year (excluding schools and youth groups)

Activity	2023	2024
Arnside		
Adult Sailing	20	20
Youth Sailing	27	15
Paddle Boarding	38	22
Kayaking	11	15
Killington		
Adult Sailing	20	36
Youth Sailing	52	46
Windsurfing	3	4
Power and Safety Boat	8	10
Totals	179	163

Total number of participants decreased from 179 to 163 largely as we are offering fewer paddle board lessons than in previous years.

Schools and Youth Groups

	2023	2024
Participants	104	157
No of Schools	2	4

		<table border="1"> <tr> <td>No of Youth Groups</td><td>2</td><td>2</td></tr> </table> <p>The number of participants in our school and youth programme increased from 104 to 157 largely as a result of running lessons for two more schools. We started offering lessons for schools in 2021 as a result of an approach from a local school. We see school and youth groups as a growth area helping us meet our charitable aims.</p> <p>At Arnside we ran taster and high tide sailing sessions for both adults and youth. In 2024 and 2023 we ran fewer beginner sailing lessons at Arnside due to the depth of water at low tide. We also put on fewer adult and youth lessons at high tide, partly due to numbers being down on previous years making it difficult to cover the costs of running the sessions. Paddle board lessons numbers have dropped from 160 in 2021 to 22 in 2024 mainly as the sport is no longer new and since we have put on fewer lessons.</p> <p>The Club is a RYA Training Centre at Killington. Killington accounts for the largest proportion of our training activity. We are group member of Killington Sailing Association, which allows us to use their lake for training and club nights. We are grateful for their continued support for our training activity there.</p> <p>The number of adults taking part in sailing lessons at Killington increased in 2024 due to running regular improver sessions. Having done beginner lessons many people benefit from doing improver lessons to progress their skills and improve their confidence. The improver sessions were also attractive to people who were taking up sailing again having sailed in the past. We also need to do more to convert people doing training at Killington to regular sailors at Arnside.</p> <p>Youth numbers were down as we trained fewer young people at half term, partly because of poor weather in the spring whilst numbers during the summer holidays were similar to 2023. We ran sailing lesson for a group of 15 children who are being educated</p>	No of Youth Groups	2	2
No of Youth Groups	2	2			

at home.

During the winter we ran monthly theory lessons in our club house, partly to give members a chance to meet up during the off season.

We run powerboat training so that we have volunteers to operate safety boats to support our water sports programme.

Training Revenue

	2021	2022	2023	2024
Arnside	8050	4581	2730	2130
Killington	6740	6473	1063 7	1218 0
Schools & Youth Groups	1080	1230	4110	3987
Total	1589 0	1229 2	1747 7	1835 7

Revenue from training has increased by 15% since 2021 largely due to running lessons for school and youth groups. Arnside training income has dropped as the numbers for paddle board lessons have declined and as increasingly, we are offering more training at Killington. Income from paddle board lessons at Arnside has reduced from £4700 in 2021 to £790 in 2024.

1.4 Club Craft

The Club own 21 sailing dinghies, 11 paddle boards and 7 kayaks. They are available for use by members and for training. At Killington we use boats owned by Killington Sailing Association.

We brought an additional medium rig and one extra small rig for our ICLA dinghies (Lasers) so all three boats have the three different rigs sizes making them suitable for older youth, women and lighter weight men.

To increase the number of boats available for use by the Club at Killington, we brought two second hand Picos at £500 each and donated them to Killington Sailing Association,

	<p>enabling them to be used by other groups. These were funded by donations.</p> <p>1.5 Changing Facilities</p> <p>At present there are no proper changing facilities in our boat park. Users, especially groups expect clubs to have changing facilities.</p> <p>We were awarded a grant of £6500 a February 2024 to take plans for proposed changing facilities in our boat park to planning permission stage. A local architect was appointed to take forward the proposals with a view to obtaining planning permission in 2025. Once planning permission is granted, we will need to carry further fundraising to be able to build the facility.</p> <p>2. Promoting Arnside's Maritime Heritage</p> <p>Arnside has a long maritime history. The estuary was the port for Kendal. Crossfields built yachts and Morecambe Bay Prawners in the village from 1840s to the 1940s. There are long term aspirations to have a heritage centre based on the village's maritime heritage.</p> <p>The Club own Severn, a yacht built in Arnside in 1912. Severn is currently being restored by David Moss Boatbuilders at Skippool near Blackpool. The restoration should be completed in 2025 with Severn back on the water at Arnside in 2026. The project is funded separately from the Sailing Club by grants to the Friends Group. The National Lottery Heritage Fund have increased their grant from £58,000 to £89,000 which should cover increased costs due to inflation and extra work being needed. An additional grant of £15,000 from the Garfield Weston Trust was obtained.</p> <p>Separately from the Club, several club members have been involved in a project to set up the Morecambe Bay Prawn Trust to buy, maintain and sail Spray, a boat built in Arnside in 1896.</p> <p>Our clubhouse in the Old Custom House is</p>
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		<p>one of the oldest buildings in Arnside. The roof on the east side of the building is likely to need replacing in the next 5 years. We also want to improve fittings and deal with damp problems.</p> <p>The Classic Boat Regatta in June was hit by poor weather with only three boats sailing.</p> <p>The maritime singing festival in August with singing on the pier and in the clubhouse was well attended.</p> <p>We held a third conference on Crossfields and the different boats they built in November 2023. We plan to hold a fourth conference in November 2025.</p> <p>3. Helping people in need, including young people</p> <p>3.1 Youth</p> <p>The Club offers RYA Youth Courses at Killington, improver sessions at Arnside and training to schools and youth groups. The Club has an AALA Licence (Adventure Activities Licence).</p> <p>During the year we ran taster sessions for four schools and a Scout group. During the summer holidays we again put on a RYA sailing lessons for Kent Estuary Youth Project at Killington aimed at young people from disadvantaged backgrounds and hosted a day of beach and water sports activities at Arnside. In total 157 children and young people took part in our school and youth group programme compared to 104 in 2023.</p> <p>We introduced a small bursary scheme to help parents receiving universal credit pay for sailing lessons.</p> <p>3.2 Adults</p> <p>We became a RYA Sailability Club in 2023. Whilst we do not offer sailing sessions for disabled groups, we aim to accommodate people with disabilities or special needs on our training sessions.</p>
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		The Club offers reduced cost membership to people with a low income and students. In 2024 this cost £25. We had 7 low income or student memberships in 2024.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>The Club's income was £39165 in 2023 – 2024 compared to £40,824 in the previous year. The main difference was that income from grants and donations was about £2000 lower than in the previous year. Training income was up, whilst there was slight decrease in membership income. Increased membership fees helped offset the decline in member numbers,</p> <p>Expenses including depreciation were £41,816 giving a deficit of £2651 compared to £3343 deficit in the previous year Prior to depreciation expenses were £32,152 giving a surplus of just over £7000.</p> <p>Depreciation is largely accounted for by the decline in the value of club boats over time. At the present time, most club boats are less than 10 years old. Club boats should have a life expectancy of least 25 years though maintenance costs will increase over time. For example, at some point the boats will need new sails. We need to plan for replacing and upgrading the club's fleet in the future, selling old boats and replacing them with new ones. The existing fleet was largely paid by grants and donations. Whilst we cannot predict the future, we anticipate this will be how replacement boats will be funded in future years</p> <p>At the end of the financial year, the club had assets of £355,399. The Clubhouse accounts for around 70% of the club's assets and club craft most of the remaining 30%. .</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The Club's policy is to hold a minimum level of cash reserves to cover 6 months operating expenses, currently £16,500 a year. Our income is seasonal with the majority of income coming in during the spring and summer in advance of expenditure</p> <p>In the short term we want to build up cash reserves to help pay for investment in new changing facilities in our Boat Park and roof repairs on our historic Clubhouse.</p>
Amount of reserves held	Para 1.22	The Charity held £32,793 in cash at the end of the financial year
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	Para 1.23	Not applicable

charity continuing as a going concern		
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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	Membership accounted for 30% of income, training 48%, rent from Old Customs House Trading Company 15%, grants and donations 7%
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	<p>The Club is at risk to membership numbers and income declining. We mitigate against this by monitoring membership numbers, controlling expenditure, so it matches our income, attracting new members, putting on activity to retain existing members and reviewing our strategy on a yearly basis.</p> <p>Similarly, we are at risk to training income declining. We mitigate against this by monitoring take up, reducing the amount training we run, varying our training offer so we put on more of the popular courses and less of those with a low take up and by extra promotion. We review our overall training offer at least once a year.</p> <p>We are at risk from income our trading subsidiary declining and costs increasing. We mitigate against this by monitoring sales every month, managing expenditure and seeking to increase income, for example by better promotion of events, putting on acts that are likely to attract a bigger audience or varying our product mix to concentrate on activity that creates a bigger profit margin, such as private parties. With fixed costs associated with the building, it is important that the trading subsidiary makes a profit and is not a drain on the charity resources.</p> <p>The Club is subject to risks associated with the national and local economic events, catastrophes such as Covid and changes in people's lifestyles. An economic downturn for example might mean that people had less money to spend on water sports (or alternatively an opportunity to increase club turnover with more people holidaying at home). The club mitigates risk by keeping up to date to with national developments</p>

		<p>and water sports trends, by monitoring take up of club activities, cutting costs or by adapting the club's product offering to current circumstances. A decline in revenue in one area can be offset by switching resources to a growth area.</p> <p>The Club is exposed to risks connected with owning club assets such as the clubhouse and club craft. We mitigate against this by holding adequate insurance, conducting regular safety inspections and by anticipating major items of expenditure in advance.</p> <p>The Club is subject to risks by running water sports and other activities. We seek to reduce risk from our activities by holding public liability and employer insurance (that also covers volunteers) and by having a safety management system in place. We conduct risk assessments, record incidents, provide safety boat cover, give volunteers first aid training, offer advice to participants on safety and have operating procedures.</p> <p>We reduce risks to young people and vulnerable adults by having a safeguarding policy in place, by following RYA best practise and carrying out DBS checks on instructors and volunteers.</p> <p>The Club is subject to the risk of key members and officers moving on. We mitigate the risk of this by sharing the workload, encouraging new volunteers to come forward and develop their knowledge so that there are people who can take over in the future.</p>
Other		<p>In 2025 we plan to introduce an Assistant Instructor Scheme for older teenagers and adult volunteers who want to help with training. The scheme would help older teenagers with life skills helping to improve their career prospects. Assistant instructors would work alongside full instructors supplementing them rather than being in place of them for example helping show participants how to rig a boat or take them out sailing</p> <p>Subject to the availability grant funding in 2025 we would like to extend our bursary scheme to enable more children whose parents are in receipt of universal credit to take part in water sports.</p>

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution adopted 14 Nov 2022
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Institution – Association
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	Trustees are elected by the Charity's AGM on a yearly basis

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 given an induction on how the Charity works, its charitable objectives, acting in the public interest and the role of charity trustee. Training is given to trustees as appropriate. Trustees are encouraged to take part in club development events run by the RYA and Paddle UK
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p>The Charity is managed by the main trustee committee which meets monthly and has a yearly strategy meeting to review activity and plan for the coming season. Different trustees have different areas of responsibility and expertise. The Charity seeks to have trustees from diverse backgrounds to reflect the needs of community and have trustees with a wide range of experience and expertise. Other club volunteers not on the trustee committee have responsibility for different areas, such as the maintenance of the Boat Park.</p> <p>The Charity uses freelance instructors for training, one of whom administers the club's training programme on a contract basis.</p> <p>The Charity has a trading subsidiary Old Customs House, Arnside Ltd which runs a programme of live music and social events in the Clubhouse paying a rent to charity and donating any profits to us.</p> <p>The Charity is affiliated to the RYA, the national governing body for sailing and an approved RYA Training Centre at Killington. In January 2024 we became members of Paddle UK, the governing</p>

		body for canoeing and paddle boarding, giving us access to their advice and support.
Relationship with any related parties	Para 1.51	The Club is a group member of Killington Sailing Association. We use Killington as a base for training.
Other		

Reference and Administrative details

Charity name	Arnside Sailing Club
Other name the charity uses	
Registered charity number	1200999
Charity's principal address	19 Promenade Arnside Carnforth LA5 0DH

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	Alasdair Simpson	Commodore		
2	Jane Caldwell	Secretary		
3	Alan Dawson	Treasurer		
4	Andrew Pringle			
5	Chris Stanger			
6	Andrew Newman			
7	Marianne Lueking			
8	Rosemary Richards			
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
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

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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

Signature(s)

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Full name(s)

--	--

Position (eg Secretary,
Chair, etc)

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Date

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Arnside Sailing Club
Accounts
Year Ended 31 October 2024

Arnside Sailing Club
Income & Expenditure Account
Year Ended 31 October 2024

	Year Ended 31 October 2024		Year Ended 31 October 2023	
	£	£	£	£
<u>Income</u>				
Rent from The Old Customs House Trading Co. Ltd		6,000		6,000
Membership fees		11,735		11,960
Water activities & training		19,122		18,359
Grants and donations		2,308		4,342
Sundries		0		163
		<u>39,165</u>		<u>40,824</u>
<u>Expenses</u>				
Water activities and training		22,208		23,158
Establishment costs		769		1,313
Insurance		3,796		2,867
Repairs and maintenance		2,533		5,107
Accountancy		0		(1,000)
Legal and professional		383		2,025
Sundries		2,464		1,709
Depreciation charges	13,298			
Release of deferred grants and donations	<u>(3,634)</u>			
Net depreciation charge		9,664		9,438
Loss on disposal of equipment		<u>0</u>		<u>(450)</u>
		<u>41,816</u>		<u>44,167</u>
Deficit for the year		<u><u>(2,651)</u></u>		<u><u>(3,343)</u></u>

Arnside Sailing Club
Balance Sheet
As At 31 October 2024

	As At		As At	
	31 October 2024		31 October 2023	
	£	£	£	£
<u>Fixed assets</u>				
Investments		1		1
Freehold property, at valuation		250,000		250,000
Integral fixtures & fittings:				
Cost brought forwards	8,344		8,344	
Additions	<u>0</u>		<u>0</u>	
	8,344		8,344	
Less accumulated depreciation	<u>2,955</u>		<u>2,216</u>	
		5,389		6,128
Plant & equipment:				
Cost brought forwards	128,494		90,583	
Additions	3,012		39,268	
Disposals	<u>0</u>		<u>(1,357)</u>	
	131,506		128,494	
Less accumulated depreciation	<u>38,881</u>		<u>26,322</u>	
		92,625		102,172
		<u>348,015</u>		<u>358,301</u>
<u>Current assets</u>				
Debtors and prepayments	2,475		1,577	
Loan to The Old Customs House				
Trading Co. Ltd	7,268		1,746	
Building society account	10,151		10,151	
Bank current account	22,642		16,100	
Paypal account	<u>12</u>		<u>844</u>	
Suspense	<u>0</u>		<u>0</u>	
Cash in hand	<u>0</u>		<u>0</u>	
	42,548		30,419	
<u>Current liabilities</u>				
Creditors and accruals	<u>828</u>		<u>0</u>	
Net current assets		41,720		30,419
Total assets less current liabilities		<u>389,735</u>		<u>388,719</u>
<u>Long term liabilities</u>				
Deferred grants and donations		<u>34,336</u>		<u>30,669</u>
		<u>355,399</u>		<u>358,050</u>
<u>Represented by:</u>				
Accumulated surplus		105,475		108,126
Safety boat engine fund		624		624
Revaluation reserve		<u>249,300</u>		<u>249,300</u>
		<u>355,399</u>		<u>358,050</u>

ARNSIDE SAILING CLUB

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF THE CLUB ON THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2024

I report to the Trustees on my examination of the accounts of the club for the year ended 31 October 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102 (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting for Charities) 2015 (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As the club's trustees, you are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

It is my responsibility to :-

- i. examine the accounts under section 145 of the Charities Act.
- ii. follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act)

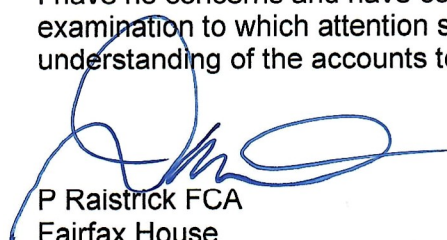
Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the club's accounts carried out under s145 of the Act. In carrying out my examination, I have followed Directions given by the Charity Commission under section 145(5) (b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the club and the accounting systems employed by the club and a comparison of the accounts presented to those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the charity legislation and that on a test basis of evidence relevant to the amounts and disclosures made, the accounts comply with the SORP.

I have completed my examination and can 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.

- Accounting records were not kept in respect of the charity as required by the Charities Act
- The accounts do not accord with those records
- The accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities Act 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.



P Raistrick FCA
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8th August 2025