

YEADON SAILING CLUB

ACCOUNTS

1st January 2021 to 31st December 2021

INDEPENDENT ACCOUNTANTS REPORT TO THE MEMBERS OF YEADON SAILING CLUB

In accordance with the instructions given to me I have scrutinised the attached accounts for the period 1st January 2021 to 31st December 2021 and examined the accounting records of the club and from the information and explanation given me



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YEADON SAILING CLUB

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BALANCE SHEET to 1st January 2021 to 31st December 2021

		2021	2020
Fixed Assets	Notes		
Tangible Assets	2	3,284	2,966

Current Assets			
Bank Balances	5	42,965	49,225
Current Liabilities			
Creditors	6		
Net Current Assets			
		<u>46,249</u>	<u>52,191</u>
Capital Account			
Balance Brought Forward		52,191	43,978
Net deficit for the year		-5,941	8,213
Balance carried forward		<u>46,250</u>	<u>52,191</u>

DECLARATION

I approve these accounts and confirm that I have made available all relevant records and relevant information for their preparation

Honorary Treasurer

YEADON SAILING CLUB

TRADING ACCOUNT FOR THE PERIOD 1st January 2021 to 31st December 2021

	Notes	2021	2020
Subscriptions	1		
Family		1,147	1,495
Single		1,989	3,003
Junior/Student		285	30
Associate		24	90
Dual		11	45
Fees			
Boat Registrations & Dinghy registrations		4,360	4,260
Joining		360	0
		<u>4,720</u>	<u>4,315</u>

Total Membership and Fees	8,176	8,923
Sundry Income		
Building Society Interest	16	90
Grants & Donations	8,267	11,369
Tea Bar and Open Meetings	72	15
Other Sales	635	758
Sundry	0	0
Social Events	12	472
Clubhouse Donations	1,795	242

	10,797	12,946
Total income	18,973	21,869
Expenditure		
Rent, rates & Water	5,980	4,500
Electricity	183	283
Insurance	3,093	3,590
Repairs & Renewals	120	0
Cleaning	780	0
Printing, postage and stationary	0	0
Prizes & engraving	299	369
RYA & Subscription	706	706
Club Boat Expenses	926	1,075
Clubhouse expenses	895	1,162
Telephone	384	654
Sundries	56	0
Donations	0	0
Social Events	0	429
Training	301	280
Fees	50	100
Building Fund expenditure	10,619	37
Galley & Open meeting food expenditure	0	7
Depreciation	522	464

	24,914	13,656
Deficit for the period	-5,941	8,213

YEADON SAILING CLUB

NOTES TO THE ACCOUNTS

FOR THE PERIOD 1st January 2021 TO 31ST DECEMBER 2021

1 Subscriptions

The number of members in each category was as follows:

	2021	2020
Life	8	4
Honorary Associates	1	1
Reciprocal	1	1
Family	20	12
Single	43	32
Junior/Student	10	1
Associate Members	3	3
	86	54

2 Fixed assets

	Dinghy Par Club House Committee and jetty & furniture & Club Boats			
	Total			
Cost				
At 1 January 2021	11,939	16,078	18,750	46,767
Acquisitions	390	0	450	840
At 31st December 2021	<u>12,329</u>	<u>16,078</u>	<u>19,200</u>	<u>47,607</u>
Depreciation				
At 1 January 2021	10,698	15,317	17,786	43,801
Charge for the period	163	76	283	522
At 31st December 2021	<u>10,861</u>	<u>15,393</u>	<u>18,069</u>	<u>44,323</u>
Net book value at 31 December 20	<u>1,468</u>	<u>685</u>	<u>1,131</u>	<u>3,284</u>

Depreciation is calculated on a declining balance basis in order to write off the cost of fixed assets over their estimated useful lives. The annual rates used are as follows:

Dinghy park and jetty	10.00%
Club house and furniture	10.00%
Committee and members club boats	20.00%