CHARITY REGISTRATION NUMBER: 1203616

Durleigh Sailing Centre

Unaudited Financial Statements

31 December 2025

Durleigh Sailing Centre

Financial Statements

Year ended 31 December 2025

	Pages
Trustees' annual report	**1 to 5**
Independent examiner's report to the trustees	**6**
Statement of financial activities	**7**
Statement of financial position	**8**
Notes to the financial statements	**9 to 17**
The following pages do not form part of the financial statements	
Detailed statement of financial activities	**19 to 20**
Notes to the detailed statement of financial activities	**21**

Durleigh Sailing Centre

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Chair's report

2025 continued on pretty much the same upward trajectory for the success of the Centre that was seen in 2024.

Member numbers during 2025 were as follows:
Sailing membership: 101 of which 27 were Junior members.
RC only membership: 23
Trainer only members: 25
Saturday Club only children: 50
(The 'only' refers to those who are not Sailing members as well.)
Adult Course members: 18 of which 7 have joined as full sailing members in 2026. Total membership for the year: 217 (up from 191 last year)

After a well-attended Icicle series with up to 18 people taking part on one day, we held an even more successful Open Day on the May Day Bank Holiday. Despite only being advertised on social media and by word-of mouth we hosted in excess of 250 visitors, many of whom have subsequently joined as Saturday Club, Student or Sailing Members.

The usual Events and special class racing took place and were very popular amongst the members, young and not so young. The Centre saw an influx of new members from other sailing areas, boosting numbers taking part in our racing and sailing events. The availability of Centre hire boats enabled new sailors who have completed one of our training courses to get out on the water and build on their skills.

Saturday Training again resumed at the end of April, and numbers taking part have been very good for both juniors and adults. More of our Level 2 Powerboat drivers have gained additional safety-skills training in-house. Many groups of young people from the Scouts, schools, Girl Guides and Kilve Court were given taster sessions on the water and for the first time in 14 years an Open Event was held at Durleigh over the weekend of 29th and 30th of April. This Event was the Topper SW Training and Traveller Event, which was very successful and something that will be repeated in November 2026.

The end of July saw a number of members head off for Plymouth Week, which was a very enjoyable and successful week, sailing out of Turnchapel again with good weather and fresh breezes. In 2025 the RC yachts ran the first full year programme of racing events for both the International One Metre and DragonFlite 95 series. The regular meetings on Tuesdays and Sundays had continued strong support, and because we were one of the venues in the region that had water all through the summer, Durleigh successfully hosted some racing events for the larger A class yachts.

A very enjoyable and well-attended Regatta was held on the 25th of August, when 100 members and guests were entertained on and off the water by races, games and a band. Not forgetting, of course the BBQ, tea and cakes. A splendid day indeed and hopefully there will be many more to come. After some input from Sir Ashley Fox MP, who hired the Clubhouse as a meeting place for a local MP's Surgery in July, Wessex Water granted the Centre a Licence to have the Lease assigned from the old Club, which was in hand at the end of the year.

Andy Wright
Chairman
Durleigh Sailing Centre

Reference and administrative details

Registered charity name	Durleigh Sailing Centre
Charity registration number	1203616
Principal office	Durleigh Reservoir Enmore Road Bridgwater Somerset TA5 2AW

The trustees

	Mr A Wright (Chair)
	Mr JAJ Wright (Appointed 15 April 2025)
	Ms S Weston
	Mr A Tye
	Miss SE Long (Treasurer)
	Mr P Upton
	Ms S Tye (Vice Chair)
	Ms S Woods
	Mr M Molyneaux

Independent examiner	Michele Bishop FCA CTA ATT FMAAT Bishop Jones 9 Sadler Street Wells Somerset BA5 2RR

Structure, governance and management

Nature of governing document

Durleigh Sailing Centre is a registered Charitable Incorporated Organisation set up under a constitution adopted on19th June 2023.

Organisational structure

The Association consists of an Executive Committee, Honorary officers and ordinary Members, both Full and Associate. The Executive Committee maintains overall control and management of the Association and meet regularly. Trustees are appointed each year at the AGM by considering applications received and appointing by vote. One-third of the charity trustees retire by rotation at each AGM and are eligible for reappointment.

Major risks and management of those risks

The charity's principal financial assets are bank balances and equipment. The Trustees have examined the major risks which the Charity faces and monitor these risks on a regular basis to mitigate any impact that they may have on the future of the Charity.

Objectives and activities

Objects and aims

The object of the CIO is to promote community participation in healthy recreation by providing facilities for sailing and windsurfing (for the purposes of this clause "facilities" means land, buildings, equipment, tuition and organising sporting activities).

Fundraising disclosures

The charity is committed to ensuring that all fundraising activities are conducted in an open, honest, and respectful manner, in line with the Code of Fundraising Practice issued by the Fundraising Regulator.

During the year, the charity did not employ professional fundraisers or commercial participators. All fundraising activities were carried out by staff, volunteers, and trustees. The charity is registered with the Fundraising Regulator and adheres to its standards and guidance.

We received no complaints about our fundraising activities during the reporting period. We have procedures in place to monitor fundraising practices and ensure compliance with relevant legislation and best practice. These include regular reviews of fundraising materials, training for staff and volunteers, and oversight by the Board of Trustees.

The charity takes the protection of vulnerable people seriously and has policies in place to ensure that fundraising approaches are appropriate and sensitive. We do not engage in cold calling or door-to-door fundraising.

Public benefit

The Durleigh Sailing Centre provides buildings, facilities and open space for the use of children, young people and the members. it also provides services, advice, advocacy and information to those people.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Centre is very involved in the local community and beyond and relies on the support of its members and on the training members' voluntary help. Most of the 35 or so training members have completed professional RYA qualifications and pass their expertise on to all participants. There is one cleaner contracted, and although expenses are offered, these are very rarely taken, reducing the financial demands of the organisation. This allows more resources to be put back into Durleigh Sailing Centre to help with further training, and upgrading of our facilities for general sailing and racing. We wish to thank all our members who help to make the Centre such a success.

Achievements and performance

Charitable activities

Full details of the achievements and performance of the Charity in the year to 31 December 2025 can be found in the Chairmans report.

Financial review

The Statement of Financial Activities shows a net surplus for the year of £8,295 (2024 - £3,822) (before funds transfers) and reserves total £171,400 (2024 - £163,105). The financial position and performance of Durleigh Sailing Centre is in line with the expectations of the trustees, based on the monitoring of income and expenditure throughout the year.

At the year end the charity's net assets were £171,400 (2024 - £163,105), of which £7,780 (2024 - £132,964) represented general unrestricted funds, £138,000 represented designated funds (2024 - £nil) for the replacement of the Clubhouse and other buildings, and £25,620 (2024 - £30,141) represented restricted funds held in respect of funds specifically received for the purpose of renewing and extending the sailing fleet and equipment. The Board considers that the balance of assets as at the year-end was satisfactory.

Policy on reserves

The Board has established a policy whereby sufficient unrestricted funds not held for fixed assets ("free reserves") should be accumulated over time to enable the continuation of the charity's operations for a minimum period of six months taking into account any liabilities that are likely to crystallise in the event of the charity partly or wholly ceasing operations and to provide for the funding of anticipated capital expenditure.

Investment policy and objectives

The Board has the power to invest in such areas as it sees fit. However, the present policy is to place cash reserves on interest bearing deposit accounts.

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

England and Wales charity law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 28 October 2026 and signed on behalf of the board of trustees by:

SIGNED SECURELY
Sandra Long
29/10/2026 at 12:06:12 PM UTC

Miss SE Long (Treasurer)
Trustee

Durleigh Sailing Centre

Independent Examiner's Report to the Trustees of Durleigh Sailing Centre

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Durleigh Sailing Centre ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the charity's financial statements 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 the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable 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.

Michele Bishop FCA CTA ATT FMAAT
Independent Examiner

Bishop Jones
9 Sadler Street
Wells
Somerset
BA5 2RR

28 October 2026

Durleigh Sailing Centre

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments					
Charitable activities	**4**	39,488	–	39,488	*33,536*
Investment income	**5**	2,477	–	2,477	*1,919*
Other income	**6**	–	–	–	*2,100*
Total income		41,965	–	41,965	*37,555*
Expenditure					
Expenditure on charitable activities	**7,8**	29,149	4,521	33,670	*33,733*
Total expenditure		29,149	4,521	33,670	*33,733*
Net income and net movement in funds		12,816	(4,521)	8,295	*3,822*
Reconciliation of funds					
Total funds brought forward		132,964	30,141	163,105	*159,283*
Total funds carried forward		145,780	25,620	171,400	*163,105*

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 17 form part of these financial statements.

Durleigh Sailing Centre

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**14**	42,260	*47,568*
Current assets			
Debtors	**15**	4,351	*396*
Cash at bank and in hand		130,206	*119,835*
		134,557	*120,231*
Creditors: amounts falling due within one year	**16**	5,417	*4,694*
Net current assets		129,140	*115,537*
Total assets less current liabilities		171,400	*163,105*
Net assets		171,400	*163,105*
Funds of the charity			
Restricted funds		25,620	*30,141*
Unrestricted funds		145,780	*132,964*
Total charity funds	**18**	171,400	*163,105*

These financial statements were approved by the board of trustees and authorised for issue on 28 October 2026, and are signed on behalf of the board by:

SIGNED SECURELY
Andrew Wright
29/10/2026 at 4:49:24 PM UTC

Mr A Wright (Chair)
Trustee

SIGNED SECURELY
Sandra Long
29/10/2026 at 12:06:12 PM UTC

Miss SE Long (Treasurer)
Trustee

The notes on pages 9 to 17 form part of these financial statements.

1. General information

The charity is a public benefit entity company, registered as a Charitable Incorporated Organisation (CIO), registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Durleigh Reservoir, Enmore Road, Bridgwater, Somerset, TA5 2AW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The present level of funding is adequate to support the ongoing objectives of the charity and the Trustees consider the financial position of the charity to be satisfactory.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies ***(continued)***

Tangible assets ***(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Membership income	15,891	15,891	15,322	*15,322*
Boat hire	1,435	1,435	410	*410*
Galley income	1,154	1,154	653	*653*
School groups and outdoor education	1,537	1,537	6,367	*6,367*
Regatta and Open Day	784	784	542	*542*
Saturday Club	11,242	11,242	9,787	*9,787*
Other income	240	240	455	*455*
Powerboat training	7,205	7,205	–	–
	39,488	39,488	33,536	*33,536*

5. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	2,477	2,477	1,919	*1,919*

6. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	2,100	*2,100*

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Durleigh Sailing Centre	17,715	–	17,715
Support costs	11,434	4,521	15,955
	29,149	4,521	33,670

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Durleigh Sailing Centre	17,083	–	*17,083*
Support costs	11,331	5,319	*16,650*
	28,414	5,319	*33,733*

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Durleigh Sailing Centre	17,715	15,955	33,670	*33,733*

9. Analysis of support costs

	Durleigh Sailing Centre £	**Total 2025 £**	Total 2024 £
Staff costs	1,500	1,500	–
Premises	4,505	4,505	*5,738*
Communications and IT	816	816	*880*
General office	148	148	*453*
Human resources	–	–	*241*
Finance costs	230	230	*124*
Governance costs	1,298	1,298	*820*
Depreciation	7,458	7,458	*8,394*
	15,955	15,955	*16,650*

10. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	7,458	*8,394*
Gains on disposal of tangible fixed assets	–	*(2,100)*

11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,100	*820*

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	1,500	–

No salaries or wages have been paid to the trustees, during the period.

The average head count of employees during the year was 1 (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

Trustees received no emoluments or reimbursed expenses during the year.

14. Tangible fixed assets

	Equipment
	£
Cost	
At 1 January 2025	55,962
Additions	2,150
At 31 December 2025	58,112
Depreciation	
At 1 January 2025	8,394
Charge for the year	7,458
At 31 December 2025	15,852
Carrying amount	
At 31 December 2025	42,260
At 31 December 2024	*47,568*

15. Debtors

	2025	2024
	£	*£*
Trade debtors	2,075	*73*
Prepayments and accrued income	2,276	*323*
	4,351	*396*

16. Creditors: amounts falling due within one year

	2025	2024
	£	*£*
Trade creditors	285	*293*
Accruals and deferred income	5,132	*4,401*
	5,417	*4,694*

17. Deferred income

	2025	2024
	£	*£*
Amount deferred in year	3,818	*3,581*

Deferred income represents membership fees and subscriptions that have been invoiced or received in advance of the period to which they relate. These amounts are carried forward and recognised as income in the financial year to which the membership entitlement applies, in accordance with the charity's income recognition policy.

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	Transfers	**At 31 December 2025**
	£	£	£	£	£
General funds	132,964	41,965	(29,149)	(138,000)	7,780
Designated Fund - Replacement of Clubhouse & other buildings	–	–	–	138,000	138,000
	132,964	41,965	(29,149)	–	145,780

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	130,116	37,555	(28,414)	(6,293)	*132,964*
Designated Fund - Replacement of Clubhouse & other buildings	–	–	–	–	–
	130,116	37,555	(28,414)	(6,293)	*132,964*

The designated fund represents funds for the future replacement of the Clubhouse and associated buildings. The current level of funds will be insufficient to carry out the total replacement and will need to be significantly increased by fund-raising, grants and/or match-funding.

Restricted funds

	At 1 January 2025	Income	Expenditure	Transfers	**At 31 December 2025**
	£	£	£	£	£
Restricted Fund - Boat fund	30,141	–	(4,521)	–	25,620

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
Restricted Fund - Boat fund	29,167	–	(5,319)	6,293	*30,141*

The restricted fund represents funds specifically received for the purpose of renewing and extending the sailing fleet and equipment.

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	16,640	25,620	42,260
Current assets	134,557	–	134,557
Creditors less than 1 year	(5,417)	–	(5,417)
Net assets	145,780	25,620	171,400

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	17,427	30,141	*47,568*
Current assets	120,231	–	*120,231*
Creditors less than 1 year	(4,694)	–	*(4,694)*
Net assets	132,964	30,141	*163,105*

20. Charity merger

On 19 June 2023, the charity was formed following a full merger of the operations, assets, and liabilities of the following combining charities:

- Somerset Youth & Community Sailing Association (2013) (Charity Commission Registration No: 1155063), a registered charitable incorporation organisation focused on providing training and recreational facilities to promote and encourage the sport of sailing.

- Durleigh Sailing Club a voluntary run and managed members club providing the promoting of community participation in healthy recreation by providing facilities for sailing and windsurfing.

Under the provisions of Module 27 of the Charities SORP (FRS 102), the accounts continue to reflect that these organisations merged on the aforementioned date, and their combined activities now operate seamlessly under Durleigh Sailing Centre.

The following pages do not form part of the financial statements.

Durleigh Sailing Centre

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Charitable activities		
Membership income	15,891	*15,322*
Boat hire	1,435	*410*
Galley income	1,154	*653*
School groups and outdoor education	1,537	*6,367*
Regatta and Open Day	784	*542*
Saturday Club	11,242	*9,787*
Other income	240	*455*
Powerboat training	7,205	–
	39,488	*33,536*
Investment income		
Bank interest receivable	2,477	*1,919*
Other income		
Gain on disposal of tangible fixed assets held for charity's own use	–	*2,100*
Total income	41,965	*37,555*
Expenditure		
Expenditure on charitable activities		
Purchases	3,264	*2,914*
Wages and salaries	1,500	–
Rent	3,000	*3,000*
Light and heat	1,199	*1,066*
Boat repairs and maintenance	5,916	*4,547*
Insurance	1,942	*3,850*
Legal and professional fees	1,298	*820*
Telephone	816	*880*
Other office costs	148	*453*
Depreciation	7,458	*8,394*
Trade subscriptions	1,004	*467*
Event costs	1,842	*613*
Bank charges	230	*124*
Repairs & maintenance	2,436	*1,694*
Training	954	*2,318*
Promotional expenses	357	*680*
Cleaning	306	*1,672*
Donations	–	*241*
	33,670	*33,733*
Total expenditure	33,670	*33,733*

	2025 £	2024 £
Net income	8,295	*3,822*

Durleigh Sailing Centre

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025	2024
	£	£
Expenditure on charitable activities		
Durleigh Sailing Centre		
Activities undertaken directly		
Materials purchased	3,264	*2,914*
Boat repairs & maintenance	5,916	*4,547*
Insurance	1,942	*3,850*
Trade subscriptions	1,004	*467*
Event costs	1,842	*613*
Repairs & maintenance	2,436	*1,694*
Training	954	*2,318*
Promotional expenses	357	*680*
	17,715	*17,083*
Support costs		
Staff wages	1,500	–
Rent	3,000	*3,000*
Light & heat	1,199	*1,066*
Accountancy fees	1,298	*820*
Telephone	816	*880*
Printing, stationery and postage	148	*453*
Depreciation	7,458	*8,394*
Bank charges	230	*124*
Cleaning	306	*1,672*
Donations	–	*241*
	15,955	*16,650*
Expenditure on charitable activities	33,670	*33,733*