

Charitable Discretionary Rate Relief Policy and Procedure

POLICY

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Appendix 1

Three Rivers Council Charitable Discretionary Rate Relief Policy and Procedure

Effective from 1st April 2016

1 BACKGROUND

- 1.1 80% Mandatory rate relief is available to registered charities or charities exempted from registration as a charity. Registered Community Amateur Sports Clubs (CASC's) are also entitled if the use of the club is wholly or mainly for charitable purposes.
- 1.2 Non-profit making organisations have no automatic entitlement to Rate Relief, however the Council may decide to give discretionary relief. The organisation must be charitable, religious or concerned with education, social welfare, science, literature or the fine arts and be based in the borough, or the property must be used by a non-profit-making organisation wholly or mainly for the purpose of recreation.
- 1.3 The Non-Domestic Rating Contributions (England) Regulations state, 'Where the ratepayer is in receipt of mandatory relief, 50% of any discretionary relief will be borne by the billing authority, and where only discretionary relief applies the authority will meet 50% of the cost.'
- 1.4 The Local Government Finance Act 1988 Section 47 'Permits the billing authority to grant discretionary rate relief to charities and other organisations of prescribed types.' And –
- a) *must be such that the chargeable amount for the day in question is less than the amount that it would be apart from these provisions;*
 - b) *may be such that the chargeable amount is nil; and*
 - c) *may be varied by a further determination of the authority.*

2 POLICY

- 2.1 The purpose of this policy is to specify how the Revenues Service will operate the relief scheme and to indicate some of the factors that will be considered when deciding whether an organisation should be granted Discretionary Rate Relief. Each case will be considered strictly on its own merits and all organisations will be treated equally and fairly when the scheme is administered.

3 STATEMENT OF OBJECTIVES

- 3.1 The Revenues Service will consider granting discretionary rate relief to all organisations who meet the qualifying criteria as specified in this policy. The Revenues Service will treat all applications on their individual merits, and will seek through the operation of this policy to:
- *Provide financial assistance by way of rate relief to charitable and non-profit organisations, in order to allow them to better serve the groups which they support*
 - *Encourage better support provisions for people living and working in the borough by providing financial assistance by way of rate relief to charitable and non-profit organisations who wish to work in the area*

- *Support the vulnerable groups within the community*
- *To encourage development and investment from charitable and non-profit groups for the benefit of people who live and work in the borough*
- *Encourage charitable and non-profit organisations to continue their work in the borough*

3.2 The Revenues Service considers that Discretionary Rate Relief should be given to those organisations that are seen to be operating on a low income, at a loss, or if the consequence of paying their NNDR liability they would go from surplus to deficit, either on the balance sheet and/or the operating statement.

3.3 Discretionary Rate Relief is not and should not be considered by charitable and non-profit organisations as a way out of paying any current or future liability for Non-Domestic Rates.

4 GRANTING RELIEF

4.1 In deciding whether to grant relief, the organisation applying for relief must first meet the qualifying criteria. The Council has the power to grant a further 20% maximum discretionary relief to those receiving mandatory relief. The Council also has the power to grant up to 100% discretionary relief in respect of the following:

- *Property occupied for the purposes of an organisation not established or conducted for profit and whose main objectives are either charitable, philanthropic, religious, concerned with education, social welfare, science, literature or the fine arts*
- *Property occupied by a club, society or other organisation not established or conducted for profit which is wholly or mainly used for purposes of recreation.*

4.2 After the organisation has been accepted as being eligible to receive relief the following must be satisfied before relief can be granted:

4.3 Work carried out on the premises must have a direct, positive impact on the surrounding areas, both in the local community and for the cause which the organisation serves. This will normally exclude "Head Office and Administrative" type buildings.

4.4 The service provided by the organisation must be in a suitable location and accessible to all people who live and work in the borough.

- 4.5 The facilities should be available to all and encourage those drawn from particular groups in the area, for example young people, old people, women, people with disabilities, ethnic minorities and so on. If a membership scheme is in place, the facilities should be made available to people other than members, within a regular working week, and the wider use of facilities is encouraged to help benefit the people who live and work in the borough.
- 4.6 If membership is a requirement to use the facilities or services, the criteria by which the organisation considers applications from the public to become a member, should be seen as consistent with the principles of open access.
- 4.7 If membership rates charged are seen to be set at a high level, compared to similar organisations and therefore exclude a large number of people who live or work in the community, relief will not be granted.
- 4.8 The users of the facilities must include those drawn from particular groups in the area for example young people, old people, women, people with disabilities, ethnic minorities and so on.
- 4.9 If the organisation is for educational purposes, does this facility provide training or education to its members? If so, does the organisation draw those from particular groups in the area for example young people, old people, women, people with disabilities, ethnic minorities and so on, to increase and develop skills?
- 4.10 The organisation should provide facilities that directly relieve the Authority of the need to do so, or enhance or supplement those that it does provide. The provision of this facility should meet needs that have been recently identified as a priority within the council?
- 4.11 If the facilities have been provided by the members themselves or by grant aid, then it would indicate that the organisation and the premises for which the relief is being applied is deserving of relief.
- 4.12 If there is a bar run on the premises, the organisation must prove that the purpose of the club is for the sporting activity in question, however social clubs, which encourage and accommodate members with similar interests are not to be automatically excluded.
- 4.13 If the organisation is affiliated to a local or national organisation, are they actively involved in developing their interests?
- 4.14 If the membership of the organisation is drawn from people mainly resident in the Authority's area or has properties, which lie on the boundaries of the borough and those, or because of the service they provide, may be the only facility within the area.
- 4.15 The Revenues Service will also take into account any future development of services and facilities provided by the organisation or any new activities planned, which would be undertaken by the organisation if relief from rates would be granted.

- 4.16 The Revenues Service will study the applying organisation's most recent accounts to gain a clear understanding of their current financial status. If they are seen to have available unrestricted funds and a rolling profit year on year, it will be more than likely that the application will be refused. If however they have, for example, only limited grant funding and operate on a low income or a loss, relief may be granted.
- 4.17 Applications submitted will not be affected by any previous awards of relief made to the organisation and will be judged on the current financial year only.
- 4.18 Ratepayers will be informed of the outcome of their application, whether successful or unsuccessful, by letter. If an organisation does not accept the amount awarded as being correct or that their application has been refused, they have the right of appeal against the decision. A Senior Officer will review the first award or refusal and come to a conclusion as to whether the appeal should be upheld or refused.
- 4.19 As a billing authority, the Council must consider the financial effects of decisions to grant relief to any organisation. It has a commitment to constituents to ensure that the funding it provides to organisations will have direct benefits for the community.
- 4.20 If an organisation is seen to have available "unrestricted funds" and the balance sheet and/or the operating statement show the organisation to have surplus funds with which it can pay their liability, it will be more likely that the application will be refused.

5 CHANGE OF CIRCUMSTANCES

- 5.1 If an organisation has a change of circumstances within the financial year, the Council must be notified and appropriate action taken.
- 5.2 A review of a previous decision can be made on the basis of the new application and information provided.

6 LENGTH OF RELIEF

- 6.1 In all cases, the Discretionary Rate Relief will only be granted for one financial year.
- 6.2 Relief will be granted from the 1st of April of the applying year, until the 31st of March of that financial year.
- 6.3 A review of the Discretionary Rate Relief granted will be undertaken on a yearly basis. A new application form and evidence will need to be submitted by the organisations concerned. The relief will remain on the account unless the new application is refused, then the relief will be removed from the beginning of that financial year and a bill issued for the full year's liability of Non-Domestic Rates.

- 6.4 The fact that charitable and non-profit organisations have been previously unsuccessful will be no bar to their being able to submit new applications for Discretionary Rate Relief at the beginning of each financial year.

7 BACKDATING

- 7.1 An application for Discretionary Rate Relief cannot be made more than six months after the financial year to which it relates.
- 7.2 Applications received after the 1st of October can only be considered for relief in the financial year which they are received.
- 7.3 When an application for the previous financial year is received before the 1st of October, the organisation must provide reasons as to why an application was not made earlier. These circumstances will be taken into account when considering the granting of relief for a back-dated period.

8 PUBLICITY

- 8.1 The Revenues Service will publicise the Charitable Discretionary Rate Relief scheme. A copy of this policy statement will be made available for inspection and will be posted on the Council's website.

Procedure for Administering National Non Domestic Rate Relief

PROCEDURE

- 9 Who can apply for Discretionary Rate Relief?
- 10 Qualifying criteria
- 11 How does an organisation apply for Discretionary Rate Relief?
- 12 How do we receive Discretionary Rate Relief applications?
- 13 How are Discretionary Rate Relief applications dealt with?
- 14 Organisation granted Discretionary Rate Relief
- 15 Organisation not granted Discretionary Rate Relief
- 16 Keeping a record of Grants
- 17 The right to Appeal

PROCEDURES

9. WHO CAN APPLY FOR CHARITABLE DISCRETIONARY RATE RELIEF?

9.1 Section 47 of The Local Government Finance Act 1988– Permits the billing authority to grant discretionary relief to charities and other organisations of prescribed types.

9.2 Qualifying Categories:

- *An organisation already receiving 80% Mandatory Relief*
- *Charitable and non-profit organisations not entitled to Mandatory Relief for example:*
 - a) *Exempt or Excepted Organisations*
 - b) *Community Amateur Sports Club*
 - c) *Friendly and Industrial and Provident Societies*

10. Qualifying Criteria

10.1 Property wholly or mainly used for charitable purposes, which is occupied by a registered charity or charity shop. Under Section 64(10) of The Local Government Finance Act 1988 – ‘A hereditament is to be treated as being wholly or mainly used for charitable purposes at any time, at the time, it is wholly or mainly used for the sale of goods donated to a charity and the proceeds of the sale of the goods (after any deduction of expenses) are applied for the purposes of the charity.’

10.2 Property, all or part of which is occupied for the purposes of a non-profit making:

- *institution or other organisation whose main objects are philanthropic or religious or concerned with social welfare, science, literature or the fine arts;*
or
- *club, society or other organisation and is used for the purposes of recreation.*

10.3 Conditions regarding an occupied hereditament are:

- *The Ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes; or*
- *The hereditament is not an excepted hereditament, and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;*
or
- *The hereditament is not an excepted hereditament, it is wholly or mainly used for the purposes of recreation and all or part of it is occupied for the purpose of a club, society or other organisation not established or conducted for profit.*

10.4 Conditions regarding a part occupied or unoccupied hereditament are: (Under Section 48 of The Local Government Finance Act 1988)

- *A hereditament not in use shall be treated as wholly or mainly used for charitable purposes if it appears when next in use it will be wholly or mainly used for charitable purposes; or*
- *A hereditament not in use shall be treated as wholly or mainly used for the purposes of recreation if it appears that when next in use it will be used wholly or mainly for the purposes of recreation; or*
- *A hereditament which is wholly unoccupied shall be treated as an excepted hereditament if it appears that when any of it is next occupied the hereditament will be an excepted hereditament or*
- *If a hereditament is wholly unoccupied but it appears that it or any part of it when next occupied will be occupied for particular purposes, the hereditament or part concerned shall be treated as occupied for those purposes.*

11 HOW DOES AN ORGANISATION APPLY FOR DISCRETIONARY RATE RELIEF?

11.1 In order to be considered for Charitable Discretionary Rate Relief, an organisation is required to complete and return an Application for Charitable Relief and Discretionary Relief from the Non- Domestic Rate form.

11.2 Attached to the application must be a certified copy of the organisation's last three years accounts, a copy of the organisation's constitution and a copy of their charitable status certificate, if appropriate.

12 HOW DO WE RECEIVE DISCRETIONARY RATE RELIEF APPLICATIONS?

12.1 Applications must be received through the post and delivered to the Business Rates Service.

12.2 An electronic spreadsheet of applications is kept and the progress of the application is recorded on the sheet.

13 HOW ARE DISCRETIONARY RATE RELIEF APPLICATIONS DEALT WITH?

13.1 The form should be checked to ensure it has been signed and all relevant questions answered. The last three years accounts must be attached, along with the organisations Constitution and charity number, if applicable.

- 13.2 An assessment of the organisation will then be done based on the 'Granting Relief' section of the Policy for Charitable Discretionary Rate Relief as above. A checklist is to be completed for each application.
- 13.3 Brief reasons for the decision should be noted at the bottom of the checklist and the decision clearly marked. This must be signed and dated by the Officer making the decision.

14 ORGANISATION GRANTED DISCRETIONARY RATE RELIEF

- 14.1 Notification letter sent to organisation.
- 14.2 Finance is notified of award made, the amount is agreed and signed off.
- 14.3 Relief is loaded onto the Academy system for the appropriate financial year.

15 ORGANISATION NOT GRANTED DISCRETIONARY RATE RELIEF

- 15.1 A notification letter will be sent to such organisations, in which they will be advised of the appeal procedure and will be given one month to reply with reasons for their appeal.

16 KEEPING A RECORD OF GRANTS

- 16.1 An electronic record is kept of all accounts that have Discretionary Rate Relief applied to their account on the Academy Non Domestic Rate Relief system. A check will be carried out on a regular basis to ensure that no unauthorised relief has been applied to an account.

17 THE RIGHT TO SEEK A REVIEW

- 17.1 There is no right of appeal against a Discretionary Rate Relief decision, and although there is Guidance for how authorities should deal with appeals against their decisions of Discretionary Rate Relief, we have no legal obligation to actually review the decision unless it is challenged as not being made in accordance with the written procedure that the Council has adopted. Such a challenge must be made through Judicial Review.
- 17.2 The Revenues Service will operate the following policy when dealing with requests to review a decision not to grant Discretionary Rate Relief, or to grant less than full Discretionary Rate Relief or not to backdate Discretionary Rate Relief.
- 17.3 An organisation (or their appointee or agent) that disagrees with a Discretionary Rate Relief decision may dispute the decision. A request for review shall be delivered in writing to a designated office within one calendar month of the written Discretionary Rate Relief decision being issued.

- 17.4 Initially an Officer from the Revenues Service will explain the decision to the customer by telephone, at interview or in writing.
- 17.5 If agreement cannot be reached, the Head of Revenues & Benefits in consultation with the Director of Finance (S151) will consider the case, review all the evidence held and will make a decision within 14 days of referral or as soon as is practicable.
- 17.6 Where the Head of Revenues and Benefits decides not to revise the original decision, the Head of Revenues & Benefits will notify the customer of their decision in writing, setting out the reasons for their decision.
- 17.7 Where the organisation is still not satisfied, they will be entitled to a further and final review, provided this is requested in writing within one calendar month of the date on the decision letter sent by the Head of Revenues & Benefits. The P&R Committee at Three Rivers will carry out the review. It is completely independent of the Revenues Service.
- 17.8 The decision made by the P&R Committee will be notified in writing to both the Revenues & Benefits Service and to the organisation concerned. The decision will be final and binding and may only be challenged via the judicial review process or by complaint to the Local Government Ombudsman.
- 17.9 The Head of Revenues & Benefits or the Chair of P&R Committee may extend the time periods for a review in exceptional circumstances. In deciding to extend, they will take into account any delay in seeking independent advice that was outside the control of the organisation.
- 17.10 Unless a change of circumstances has occurred, a review may not recommend a reduction in an award already notified for the applicable financial year.

BUSINESS RATES

Application for Mandatory and/or Discretionary Rate Relief

Name and address:

ALAN RUSSELL

Account Number

101201830

The Council has the provision for granting relief to charities and other similar organisations under sections 43, 45, 47 and 64 of the Local Government Finance Act 1988. Mandatory relief will be granted to Registered Charities and Community Amateur Sports Clubs, whilst Discretionary Relief may be granted to charities and other not for profit organisations.

A

Applicant Details

Name of organisation:

BURY LAKE YOUNG MARINERS

Registered Address:

PO BOX 2467, WATFORD, WD18 1XJ

Telephone Number:

E-mail Address:

Address of premises, for which relief is being claimed:

1st Premises

BURY LAKE BOAT HOUSE

2nd Premises

Do you own the freehold of these premises?

Yes

No

If no, please provide details of the landlord:

THREE RUGS DISTRICT COUNCIL

Relief claimed from (date):

2016/17

Name and address of representative (if different from above):

APPLICATION FORM



Bury Lake Young Mariners

Alan Russell
Hon. Treasurer



www.blym.org.uk

Revenues Section
Town Hall
Watford
Hertfordshire
WD17 3EX

CORPORATE
SERVIC
26 APR 2016
RECEIVED

24th April 2016

Dear Sirs,

Application for Business Rates Relief

Please find enclosed completed application forms for Business Rates relief.

Also enclosed are copies of accounts covering the last three years and a copy of the Articles of Association (constitution) as requested.

I trust that this provides all the information you may require. Please let me know if any other information is needed.

Thank you for your consideration of this application.

Yours sincerely,

Alan Russell
Hon. Treasurer



Bury Lake Young Mariners
Registered Charity: 1102102 - Registered Company: 4389344
Registered Address: PO BOX 2467, Watford, WD10 1XJ

BUSINESS RATES

Important Note

Charitable Relief will be granted as long as all the required criteria have been satisfied. Restrictions to Discretionary relief may be made, dependant on the financial standing and objectives of the organisation or charity.

B

Charity or Organisation Details

(please tick)

Yes No

Is the applicant:

A registered charity? Yes No

Excepted or exempt from registration? Yes No

Recognised as a charity for Income Tax purposes? Yes No

A registered Community Amateur Sports Club (CASC)? Yes No

Please use separate sheet if you need more room to answer any of these questions

Access

Is membership open to all sections of the community? (Please give details of any restrictions on membership, the costs of membership, and any other information you think is relevant.) Generally, organisations should be prepared to show that membership is open to anyone.

OPEN TO ALL

Do you actively encourage membership from particular groups in the community? (For example: young people, older age groups, people with disabilities etc.)

YOUNG PEOPLE, FAMILIES, ACTIVE RETIRED

Are the facilities available to people who are not members? (For example: schools, casual public sessions and so on.)

YES, WEEKLY OPEN-ACCESS SESSIONS

BUSINESS RATES

Facilities

Does the organisation:

Yes

No

Provide training or education for its members?

Provide schemes for particular groups to develop their skills?
(for example, young people, people with disabilities, retired people.)

Other Issues

Is the organisation affiliated to local or national organisations?
(for example: local sports or arts councils, national representative bodies.)

What percentage of the membership is made up of people who live mainly in the area covered by the Council?

50 %

If applicable, please explain why registration with the Charity Commission is not required?

N/A	
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Please describe the charity or organisation's main purposes and objectives:

DEVELOPMENT OF YOUNG PEOPLE THROUGH THE MEDIUM OF SAILING.	
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DISCRETIONARY RATE RELIEF

A P P L I C A T I O N F O R M

BUSINESS RATES

Application for Mandatory and/or Discretionary Rate Relief

Name and address: ALAN RUSSELL	Account Number 100628861
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The Council has the provision for granting relief to charities and other similar organisations under sections 43, 45, 47 and 64 of the Local Government Finance Act 1988. Mandatory relief will be granted to Registered Charities and Community Amateur Sports Clubs, whilst Discretionary Relief may be granted to charities and other not for profit organisations.

A Applicant Details

Name of organisation:	BURY LAKE YOUNG MARINERS
Registered Address:	PO BOX 2467, WATFORD, WD18 1XJ
Telephone Number:	
E-mail Address:	
Address of premises, for which relief is being claimed:	
1 st Premises	BURY LAKE BOAT HOUSE
2 nd Premises	
Do you own the freehold of these premises?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If no, please provide details of the landlord:	THREE RIVERS DISTRICT COUNCIL
Relief claimed from (date):	2016/17
Name and address of representative (if different from above):	

BUSINESS RATES

C The Premises	(please tick)	
	Yes	No
Are the premises wholly or mainly used for charitable purposes (this relates to the <u>area</u> of the property that you use)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is there a licensed bar on the premises?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are the premises used for any purposes other than for the charity or organisation for which this application concerns?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes please provide details		
Are the premises used wholly or partly as a shop to sell goods given to the charity	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If 'yes' please provide the percentage of sales that are attributable to donated goods	<input type="text"/>	%
Percentage of sales used to support the objectives of the charity	<input type="text"/>	%

Please give precise details of the activities carried out from the premises:

SAIL TRAINING, WATERSPORTS, RECREATION

Important Note		(Please read and tick boxes as appropriate)
Any charity applying for 80% mandatory relief must supply their charity commission registration number		<input type="text" value="1102162"/>
Any CASC applying for 80% mandatory relief must supply a copy of their letter of registration		<input type="checkbox"/> N/A
Any registered charity or CASC applying for an additional 20% discretionary relief or any other 'not for profit' organisation applying solely for discretionary relief must submit the following:		
A copy of Trust Deed or Written Constitution		<input checked="" type="checkbox"/>
Accounts for the last THREE financial years clearly showing Income and Expenditure and any restricted or designated funds		<input checked="" type="checkbox"/>
I declare that the information given in this application is true and accurate to the best of my knowledge		
Signature	Date	
	24/4/2016	
Position with or relation to charity / organisation		
HON. TREASURER		

Please return to:

Revenues Section
 Town Hall
 WATFORD
 WD17 3EX
 email nndr@watford.gov.uk
 or nndr@threerivers.gov.uk

APPLICANTS WHO DO NOT SUBMIT THE REQUIRED INFORMATION WILL NOT BE CONSIDERED FOR RELIEF

BUSINESS RATES

Important Note

Charitable Relief will be granted as long as all the required criteria have been satisfied. Restrictions to Discretionary relief may be made, dependant on the financial standing and objectives of the organisation or charity.

B Charity or Organisation Details

(please tick)

Is the applicant:

A registered charity?

Excepted or exempt from registration?

Recognised as a charity for Income Tax purposes?

A registered Community Amateur Sports Club (CASC)?

Please use separate sheet if you need more room to answer any of these questions

Access

Is membership open to all sections of the community? (Please give details of any restrictions on membership, the costs of membership, and any other information you think is relevant.) Generally, organisations should be prepared to show that membership is open to anyone.

OPEN TO ALL

Do you actively encourage membership from particular groups in the community? (For example: young people, older age groups, people with disabilities etc.)

YOUNG PEOPLE, FAMILIES, ACTIVE RETIRED.

Are the facilities available to people who are not members? (For example: schools, casual public sessions and so on.)

YES, WEEKLY OPEN-ACCESS SESSIONS

BUSINESS RATES

Facilities

Does the organisation:

Yes

No

Provide training or education for its members?

Provide schemes for particular groups to develop their skills?
(for example, young people, people with disabilities, retired people.)

Other Issues

Is the organisation affiliated to local or national organisations?
(for example: local sports or arts councils, national representative bodies.)

What percentage of the membership is made up of people who live mainly in the area covered by the Council?

50 %

If applicable, please explain why registration with the Charity Commission is not required?

N/A

Please describe the charity or organisation's main purposes and objectives:

DEVELOPMENT OF YOUNG PEOPLE THROUGH THE
MEDIUM OF SAILING.

DISCRETIONARY RATE RELIEF

BUSINESS RATES

C

The Premises

(please tick)

Yes No

Are the premises wholly or mainly used for charitable purposes (this relates to the area of the property that you use)

Is there a licensed bar on the premises?

Are the premises used for any purposes other than for the charity or organisation for which this application concerns?

If yes please provide details

Are the premises used wholly or partly as a shop to sell goods given to the charity

If 'yes' please provide the percentage of sales that are attributable to donated goods

%

Percentage of sales used to support the objectives of the charity

%

Please give precise details of the activities carried out from the premises:

SAIL TRAINING, WATERSPORTS, RECREATION

Important Note

(Please read and tick boxes as appropriate)

Any charity applying for 80% mandatory relief must supply their charity commission registration number

Any CASC applying for 80% mandatory relief must supply a copy of their letter of registration

N/A

Any registered charity or CASC applying for an additional 20% discretionary relief or any other 'not for profit' organisation applying solely for discretionary relief must submit the following:

A copy of Trust Deed or Written Constitution

Accounts for the last THREE financial years clearly showing Income and Expenditure and any restricted or designated funds

I declare that the information given in this application is true and accurate to the best of my knowledge

Signature

Date

Position with or relation to charity / organisation

Please return to:

Revenues Section
Town Hall
WATFORD
WD17 3EX
email nndr@watford.gov.uk
or nndr@threerivers.gov.uk

APPLICANTS WHO DO NOT SUBMIT THE REQUIRED INFORMATION WILL NOT BE CONSIDERED FOR RELIEF

Charity Registration No. 1102162

Company Registration No. 04389344 (England and Wales)

BURY LAKE YOUNG MARINERS LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

BURY LAKE YOUNG MARINERS LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mr P J Childerhouse
 Mr M Colston
 Mr J Constable
 Ms P Parke (Appointed 25 October 2015)
 Mr D Ridout (Appointed 25 October 2015)

Charity number 1102182

Company number 04389344

Registered office PO Box 2467
 Watford
 Herts
 WD18 1XJ

Independent examiner Rouse Partners LLP
 55 Station Road
 Beaconsfield
 Buckinghamshire
 HP9 1QL

Bankers CAF Bank
 25 Kings Hill Avenue
 West Malling
 Kent
 ME19 4JQ

BURY LAKE YOUNG MARINERS LIMITED

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BURY LAKE YOUNG MARINERS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

The Trustees present their report and accounts for the year ended 31 March 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply 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 published on 16 July 2014.

Objectives and activities

Bury Lake Young Mariners Limited is committed to the development of young people through the medium of sailing and other water based sports. This is achieved through:

1. The provision of sailing equipment and facilities for use by young people of all ages;
2. The organisation of sailing activities;
3. The provision of facilities for disabled and disadvantaged people;
4. The development of skills and qualifications for youth and adult leaders to support these aims and objectives.

BLYM has a fleet of more than 100 modern dinghies and 10 safety boats and there is an agreed policy of progressive replacement of the fleet to maintain an attractive offering to all ages and ability levels. This includes beginners sailing for the first time, as well as intermediate and advanced level sailors, across the age spectrum. Some go on to compete successfully at regional, national and international level.

Achievements and performance

During the year, we had 219 (2014/15: 230) personal and family members, and 30 (2014/15: 34) affiliated group members. Many new members are attracted to become members having taken one of BLYM's Royal Yachting Association (RYA) courses, which also help to improve sailing skills and the quality of recreational sailing experience. Affiliated groups comprise schools, Scout and Guide groups, Sea Cadets and other youth organisations. BLYM has been particularly successful in working with young people living in disadvantaged areas where there tends to be less opportunity available to young people. BLYM hosts an independent group Colne Valley Special Sailors (CVSS) who provide boats and activities for profoundly disabled people. CVSS is highly successful and in the last year has taken 300 clients onto the water every week.

The take up of RYA courses was very good during the year, with approximately 472 (2014/15: 520) people taking a course, most of whom were able to achieve RYA certification. Many courses were full to capacity. Feedback from participants was almost entirely complimentary.

Plans to rebuild the charity's premises have made good progress. The trustee board extensively reviewed the project for affordability and operational viability. After a formal competitive tendering process in summer 2016 construction work is expected to commence imminently, with fit-out and finalisation in time for the 2018 season. The designated funds already to hand for this project now stand at £382,661. In addition, we have a pledge from Three Rivers District Council and Sport England of grants and interest-free loans totalling £1.15m.

BURY LAKE YOUNG MARINERS LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

Financial review

Net Incoming resources for the year amounted to £86,506 (2014/15: £95,682). General reserves stand at £594,227 (2014/15: £507,721).

Investment powers and policy:

The Trustees invest any surplus cash in low risk deposit accounts.

Reserves policy:

The Trustees believe that it is prudent to retain approximately £10,000 in reserve for any unforeseen costs and liabilities. Funds are allocated each year for planned capital purchases and improvements. There is a designated reserve fund in which cash is being accumulated for a major rebuilding programme for the charity's premises. In the year we have spent £32,311 (2014/15: £35,543) on capital equipment to maintain, extend and enhance the equipment available to the charity's beneficiaries.

Plans for future periods

The Trustees believe that the current strategy of the Company is sound, and this will be continued.

In the coming year we will commence construction of a new club house, which is the most exciting development in the history of the charity. The new facility will provide accessible, more spacious, environmentally sensitive and cost-effective facilities, enabling BLYM to become a community hub for the benefit of all.

Public Benefit Statement

Guidance from the Charity Commission has been used to review and develop BLYM's aims and objectives so that activities are clearly focused to derive good public benefit.

In particular BLYM welcomes all young, disabled and disadvantaged people regardless of their personal background, faith, gender and ethnicity. The Trustees believe that this policy of equality and openness to all enriches everyone, through the sharing of skills, experience and knowledge both to those who use the facilities and to those volunteers who deliver the activities.

Structure, governance and management

The charity is a company limited by guarantee and does not have any share capital. The directors therefore have no interests in the company save for the extent of their guarantee.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

P Childerhouse

M Colston

M Hoff

A Mathews

C Owen

A Russell

M Walt

F Crane

J Constable

H Gould

P Parks

D Riddout

D Willis

(resigned 22nd July 2015)

(resigned 23rd February 2016)

(resigned 7th November 2015)

(resigned 28 July 2015)

(resigned 24 June 2015)

(appointed 25th October 2015, resigned 17th May 2016)

(appointed 25th October 2015)

(appointed 25th October 2015, resigned 13th April 2016)

(appointed 25th October 2015)

(appointed 25th October 2015)

(appointed 25th October 2015, resigned 23rd February 2016)

BURY LAKE YOUNG MARINERS LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2016

Bury Lake Young Mariners (BLYM) was originally formed in 1982 and became a registered charity, number 286611. Subsequently the Trustees set up Bury Lake Young Mariners Limited, which was later approved by the Charities Commission as a charity with charity number 1102182, and with effect from 1 April 2004 began trading under the new Company designation. The Trustees transferred the assets of the former charity to the Limited Company with effect from the same date. Subsequently permission was granted to drop the word Limited from the company name.

The charity is based on the Bury Lake, Rickmansworth Aquadrome, Frogmore Lane, Rickmansworth, Hertfordshire.

Trustees, who are also directors of the Company, are appointed at the Annual General Meeting or by the existing Trustees during the year. All stand down at the end of the year but may offer themselves for re-election.

Trustee and director induction and training:

New Trustees are given a copy of the Trust documents which are also available from the Chairman and the company's website. Where new Trustees are appointed who are unfamiliar with the duties of a Trustee they are directed towards the guidance published by the Charity Commission and the National Council for Voluntary Organisations.

The company has no paid staff and the Chairman acts in the position of Chief Executive.

Risk management

The trustees have continued to review the effectiveness of the governance, organisation and management of the charity and its activities. P Childerhouse is appointed to be responsible for Health and Safety, and H Gould and P Parks for safeguarding of young people and vulnerable adults. In early 2016 the Trustees commissioned Rouse Partners to conduct an independent review of financial control and governance. The recommendations of their report will be implemented over a 6-month period.

Committee Structure and Management

A number of formats for committee governance and management have been tried and further refinements will be implemented in the summer of 2016. This will give effective control whilst allowing day-to-day decisions to be made without burdensome process.

We are grateful to everyone who has taken a significant role at BLYM during the year, particularly key individual appointments and those involved with the various teams that ensure the effective operation of the charity. We are equally grateful to a small army of volunteer instructors, bosuns and supporters who have also given freely of their time to enable BLYM to deliver its programme. Special mention needs to be made to a group of young volunteer instructors still in full time education who have assisted BLYM in their weekends and holidays. Their commitment is exemplary and the charity could not run without them. The experience they gain in return equips them well for later life giving a win-win outcome.

The trustees' report was approved by the Board of Trustees.

.....
Mr J Constable

Trustee

Dated: 3-12-16

.....
Mr D Riddout

Trustee

Dated: 3-12-16

BURY LAKE YOUNG MARINERS LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2016

The Trustees, who are also the directors of Bury Lake Young Mariners Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

BURY LAKE YOUNG MARINERS LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BURY LAKE YOUNG MARINERS LIMITED

I report on the accounts of the charity for the year ended 31 March 2016, which are set out on pages 6 to 18.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of Bury Lake Young Mariners Limited for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- ~~(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.~~

Rouse Partners LLP

Majid Sadeghi
55 Station Road
Beaconsfield
Buckinghamshire
HP9 1QL

Dated: 9 / 02 / 2016

BURY LAKE YOUNG MARINERS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2016

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Total 2016 £	Total 2016 £
<u>Income and endowments from:</u>					
Donations and legacies	3	47,063	-	47,063	23,518
Charitable activities	4	119,762	-	119,762	146,139
Other trading activities	5	55,827	-	55,827	55,366
Investments	6	1,816	-	1,816	1,303
Other income	7	1,655	-	1,655	7,485
Total income and endowments		226,123	-	226,123	233,811
<u>Expenditure on:</u>					
Fundraising activities	8	74,468	-	74,468	104,320
Charitable activities	9	65,149	-	65,149	33,809
Total resources expended		139,617	-	139,617	138,129
Net incoming resources before transfers		86,506	-	86,506	95,682
Gross transfers between funds		(86,506)	86,506	-	-
Net income for the year/ Net movement in funds		-	86,506	86,506	95,682
Fund balances at 1 April 2015		10,000	497,721	507,721	412,039
Fund balances at 31 March 2016		10,000	584,227	594,227	507,721

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BURY LAKE YOUNG MARINERS LIMITED

BALANCE SHEET

AS AT 31 MARCH 2016

	Notes	2016		2015	
		£	£	£	£
Fixed assets					
Tangible assets	13		179,300		132,206
Current assets					
Stocks	15	9,911		10,264	
Debtors	16	17,634		20,226	
Cash at bank and in hand		415,842		394,563	
		443,387		425,053	
Creditors: amounts falling due within one year	17	(28,480)		(49,537)	
Net current assets			414,927		375,516
Total assets less current liabilities			594,227		507,721
Income funds					
Unrestricted funds - designated			584,227		497,721
<u>Unrestricted funds - general</u>					
Designated funds	19	584,227		497,721	
General unrestricted funds		(574,227)		(487,721)	
			10,000		10,000
			594,227		507,721

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2016. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on ...03.12.16...

.....
Mr J Constable
Trustee

.....
Mr D Ridout
Trustee

Company Registration No. 04389344

BURY LAKE YOUNG MARINERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

Company information

Bury Lake Young Mariners Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is PO Box 2467, Watford, Herts, WD18 1XJ.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102. Under the FRS 102 update bulletin the charity has taken the exemption of not producing a cash flow statement.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2016 are the first accounts of Bury Lake Young Mariners Limited prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2014. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Grants receivable are recognised when they are received.

BURY LAKE YOUNG MARINERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

(Continued)

Membership subscriptions are recognised in the period they relate to upon receipt.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Interest income is recognised when received.

Other income includes miscellaneous income and gains on disposals of tangible fixed assets.

1.6 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Cost of raising funds includes expenses related to running events, on site shops and sailing courses.

Expenditure on charitable activities includes depreciation, support and governance costs which are incurred in running the charity.

Support costs are those that assist the work of the charity and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity and allocated to expenditure on charitable activities on a basis consistent with use of the resources.

1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Building under construction	No depreciation
Boats & other equipment	20% straight line
Fixtures, fittings & equipment	15% straight line

Assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

BURY LAKE YOUNG MARINERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Stocks

Stock is valued at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial Instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are recognised at transaction price

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

BURY LAKE YOUNG MARINERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies (Continued)

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2016	2015
	£	£
Donations and gifts	37,643	12,627
Legacies receivable	3,504	-
Grants received	-	1,448
Gift aid recovery	5,916	9,446
	<u>47,063</u>	<u>23,518</u>

4 Charitable activities

	Expedition foos	Sailing courses and foos	Total 2016	Total 2015
	£	£	£	£
Sales within charitable activities	<u>3,677</u>	<u>116,085</u>	<u>119,762</u>	<u>146,139</u>

BURY LAKE YOUNG MARINERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

6 Other trading activities

	2016	2015
	£	£
Membership subscriptions	29,204	26,446
Fundraising events	4,116	-
Shop income	22,507	28,920
Other trading activities	<u>56,827</u>	<u>55,366</u>

6 Investments

	2016	2015
	£	£
Interest receivable	<u>1,816</u>	<u>1,303</u>

7 Other Income

	2016	2015
	£	£
Net gain on disposal of tangible fixed assets	1,400	-
Other Income	255	7,485
	<u>1,655</u>	<u>7,485</u>

8 Fundraising activities

	2016	2015
	£	£
<u>Fundraising and publicity</u>	1,192	-
Staging fundraising events	605	1,605
Support costs		
Fundraising and publicity	<u>1,697</u>	<u>1,605</u>
<u>Trading costs</u>	18,896	42,449
Operating club shop	46,031	52,653
Sailing course expenses	7,845	7,713
Support costs		
Trading costs	<u>72,771</u>	<u>102,715</u>