

St Helier Boat Owners Association

Report and Financial Statements

30th September 2025

St Helier Boat Owners Association

Objectives

The objectives of the St Helier Boat Owners Association are :

- to represent the interests of owners who keep or launch their boats in St Helier Harbours or Marinas;
- to seek continued improvements and maintenance to a high standard of those harbour facilities; available to St Helier boat owners;
- to ensure a fair and open system of berth and mooring allocation ;
- to maintain close liaison with the Harbour Authorities and with other harbour users.

Committee Members	until 8 January 2025	from 8 January 2025
Chairman:	Will Simpson	Phil James
Vice Chairman:	Phil James	
Secretary:	Christine Gill	Christine Gill (until 30 January 2025) Marie- Claire Sutton (from 30 January 2025)
Treasurer:	Dave Garland	Dave Garland (until 15 January 2025) David Le Cuirot (from 6 November 2025)
Memberships	Penny Gueno	Penny Gueno (until 21 March 2025) Dina Rogan (from 30 March 2025)
General Committee:	Arthur Manning Heather Speller Paul Tinley Vic Walker (until 8 January)	Arthur Manning Heather Speller Paul Tinley Mark Davey (from 30 January 2025)

Membership

	30 Sept 2025	30 Sept 2024
Lifetime members	3	3
Single members	119	122
Joint members	146	148
	268	273

St Helier Boat Owners Association

The Committee's Responsibilities for the Financial Statements

The committee is responsible for the preparation of the financial statements for each financial period which give a true and fair view of the affairs of the Association as at the end of the financial period and of the surplus or deficit for that period. In preparing those financial statements the committee is required to:-

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in operation.

The committee is responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Association. It is also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention of fraud, error and non-compliance with laws and regulations.

St Helier Boat Owners Association

Independent Examiner's Report for the year ended 30th September 2025

I report on the financial statements of the St Helier Boat Owners Association ("the Association") for the period ended 30th September 2025 on pages 4 to 6.

Respective responsibilities of the Committee and Examiner

The Committee is responsible for the preparation of the financial statements for each financial period and they consider that an independent examination is appropriate for this period.

It is my responsibility to examine the financial statements and state whether particular matters have come to my attention.

Basis of Opinion

An examination includes a review of the accounting records kept by the Association and comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the Committee concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an opinion on the view given by the financial statements.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements to keep proper accounting records to prepare the financial statements which accord with the accounting records have not been met, or
- 2 to which, in my opinion attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:

Emma Bateman
Independent Examiner
ICAS Number: M30303

Date:

Small Heath
La Grande Route de St Jean
St Helier
JE2 3FN

St Helier Boat Owners Association

Income and Expenditure Account for the year ended 30th September 2025

	Note	2025	2024
		£	£
Income			
Member subscriptions		2,343	2,373
Donation subscriptions	1	157	180
Other donations		193	-
Sale of Association burgees		70	-
Bank Interest		126	92
		—————	—————
		2,889	2,645
Expenditure			
Printing, postage and stationary		411	46
Royal Yachting Association affiliation fee		-	160
AGM expenses		472	390
Internet services and Website costs	2	433	357
Recognition gifts for retiring Officers		150	-
Bank and PayPal Charges		96	85
		1,562	1,038
		—————	—————
Surplus for the Year		1,327	1,607
Accumulated Fund			
Balance brought forward		6,832	5,225
		—————	—————
Balance carried forward		8,159	6,832
		—————	—————

The notes on page 6 form part of these financial statements

These financial statements are unaudited

St Helier Boat Owners Association

Balance Sheet
30th September 2025

	Note	2025 £	2024 £
Current Assets			
Bank Balances			
HSBC		8,138	6,278
Paypal		157	554
		—————	—————
		8,295	6,832
Current Liabilities			
Sundry Creditors		136	0
Net Current Assets		8,159	6,832
—————		—————	—————
Net Assets		8,159	6,832
—————		—————	—————
Represented By:			
Accumulated Fund		8,159	6,832
—————		—————	—————

The financial statements on pages 4 to 6 were approved by:

Chairman



Treasurer



Date 12/01/2026

The notes on page 6 form part of these financial statements
These financial statements are unaudited

St Helier Boat Owners Association

Notes to the financial statements
30th September 2025

Principal Accounting Policies

These financial statements are prepared in accordance with accounting standards generally accepted in the United Kingdom. A summary of the more important accounting policies is set out below.

Basis of Accounting

The financial statements have been prepared in accordance with the historical cost convention.

Bank Interest

Credit is taken for bank interest in the period when received.

Subscriptions

The membership year runs from 1 December to 30 November, and subscriptions are accounted for when received.
note 1 - Payments made by former members who have not renewed but have left a standing order in place are treated as donations.

Expenditure

Expenditure is accounted for on an accruals basis.
note 2 - Website costs include Online membership and accounting systems subscriptions.

Depreciation

Depreciation is provided on a straight line basis at rates intended to write off the book value of the asset concerned to its estimated residual value over its expected useful life.
All fixed assets have been depreciated in prior years

Donations

The Association has historically donated a substantial portion of its annual surplus to the RNLI, JLA and CI Airsearch. The Committee decided to defer any donations in respect of 2024 and 2025 due to uncertainties about other commitments or activities that it may chose to pursue in the year.

Taxation

The Association has no liability to Jersey taxation.

Stock

No provision for stock of flags, stickers or other items held for resale is included in these financial statements, all such costs or revenues are accounted for in the subject period.