

St Helier Boat Owners Association

Report and Financial Statements

30th September 2023

St Helier Boat Owners Association

Committee Members

Chairman:	Will Simpson
Vice Chairman:	Nick Wood
Secretary:	Christine Gill
Treasurer:	David Wood
General Committee:	Mike Capraro
	Phil Carter
	George Gaudin
	Kevin Hennelly
	Peter Rose
	Vic Walker

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 and to maintain close liaison with the Harbour Authorities and with other harbour users.

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 2023

I report on the financial statements of the St Helier Boat Owners Association ("the Association") for the period ended 30th September 2023 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

Date:

Small Heath
La Grande Route De St.Jean
St. Helier
Jersey
JE2 3FN

St Helier Boat Owners Association

Income and Expenditure Account for the year ended 30th September 2023

	Note	2023		2022 Restated	
		£	£	£	£
Income					
Subscriptions			2,019.00		2,188.00
Subscriptions – Charitable			183.00		221.00
Sale of "house" flags			10.00		10.81
Bank Interest			64.74		3.62
			<u>2,276.74</u>		<u>2,423.43</u>
Expenditure					
Printing, postage and stationery		29.49		34.80	
Royal Yachting Association affiliation fee		150.00		140.00	
AGM expenses		652.75		553.70	
Boat Show Reception		0.00		1,446.17	
Website costs	1	262.98		139.99	
Bank Charges		60.97		41.60	
Paypal Charges		6.81		23.92	
Depreciation		0.00		0.00	
			<u>1,163.00</u>	<u>0.00</u>	<u>2,380.18</u>
Excess Income over Expenditure			<u>1,113.74</u>		<u>43.25</u>
Donations - C. I. Air Search		660.00		1,120.00	
- Jersey Lifeboat Assn	2	1,680.00		0.00	
- RNLI Jersey Branch		660.00		1,120.00	
			<u>3,000.00</u>	<u>1,120.00</u>	<u>2,240.00</u>
Surplus/(Deficit) for the Year			<u>(1,886.26)</u>		<u>(2,196.75)</u>
Accumulated Fund					
Balance brought forward			7,110.77		9,307.52
Balance carried forward			<u>5,224.51</u>		<u>7,110.77</u>

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 2023

	Note	£	2023	£	£	2022	Restated	£
Fixed Assets				0.00				0.00
Current Assets								
Stock		0.00				0.00		0.00
Prepayment		0.00				0.00		0.00
Bank Balances		5,224.51				<u>7,110.77</u>		
		5,224.51				<u>7,110.77</u>		
Current Liabilities								
Sundry Creditors		<u>0.00</u>				<u>0.00</u>		
Net Current Assets				<u>5,224.51</u>				<u>7,110.77</u>
Net Assets				<u><u>5,224.51</u></u>				<u><u>7,110.77</u></u>
Represented By:								
Accumulated Fund				<u><u>5,224.51</u></u>				<u><u>7,110.77</u></u>

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

Chairman

Treasurer

Date

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