

THE AMATEURS

152ND ANNUAL REPORT



2023-2024

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Annual Report 2023–2024

Layout: John Jeremy AM



Photo John Jeremy

Cherub leading Ranger during the Ranger/Couta and Folkboat Sprints on 7 April 2024

Front Cover: Double Dutch and Lonely during the Cruiser/Racer Division race on 9 March 2024

(Photo Geraldine Wilkes)

Back Cover: Fidelis (45) and May Be XI (A67) during the SASC Metre Boat Rally, 18 February 2024

(Photo John Jeremy)



FOUNDED 1872

OFFICE BEARERS FOR 2023–2024

Patron

Her Excellency the Honourable Margaret Beazley AC KC Governor of New South Wales

Commodore

Peter Scott — Cherub

Vice Commodore

Chris Manion — Samphire

Rear Commodore

Alice Murphy — Bordeaux

Captain

Phil Tanner — Double Dutch

Honorary Secretary

Leone Lorrimer — Finesse

Honorary Treasurer

John Brennan — Dancing with the Wind

Directors

J. Brady D. Brown
A. Cousins S. Kelly
M. Kivi

Auditors

Crowe Sydney, Chartered Accountants

Honorary Starters

A. L. Barry, G. Donovan, M. Kivi J. C. Jeremy, A. Murphy, D. Pryke, M. Warner

Honorary Solicitor

G. Cassim

COMMODORE'S REPORT FOR 2023-2024

As we near the finish of the Amateurs 152nd season we can reflect upon a year of continuing good fortune and acknowledge the achievements and contributions of all "who sail in her". It may be a surprise to many of us that when added together our "crew" consists of some 18 staff (full time, part time and casual) and over 70 volunteering members, who all regularly contribute to and share in the working of the Club. I take this opportunity to thank them all, and especially the directors and staff of the Club who coordinate their work. From my perspective we could not ask for a better crew; we are passionate, work well together and our own efforts have determined our success.

John Brennan leads a finance team that have kept us in good shape whilst skirting the economic headwinds that we are all currently experiencing. A significant part of that team effort is through the work of Sophie and Karen in the office. Leone Lorrimer as our Honorary Secretary has brought a new degree of clarity and accountability to our meetings. Sean Kelly plans to continue work on fund raising for the Club whilst offering advice from years of hard won experience.

In the course of the year we made a significant investment in our "new" starters' boat *Kareela* and did so without resorting to dipping into our savings. Well-deserved thanks go to Bruce Dover and Trevor Cosh whose efforts located, surveyed and purchased the boat. They are joined in the fitout by Ian Anstee, Herschel Smith, Bob Langley and John Jeremy. After 45 years of unstinting service *Captain Amora* can finally retire to a well-earned rest.

The Membership Committee led by John Brady have performed an active role in both welcoming new members into the Club and looking for ways to improve the experience of existing members. Over the last five years our membership numbers have increased by 25% and there are now more women regularly participating. The Water Women group look to find ways to introduce, not just women, but also younger sailors to participate in the life of the Club. Where a mix of casual sport and social events such as Trivia nights and Musical Soiree's are proving to be attractive.

Vice Commodore Chris Manion has the biggest of all jobs at the Club — keeping up with Bruce and Coshy. Luckily he can count on Tony Cousins and Maz Kivi to help him organise and manage the working bees, mooring issues and ongoing maintenance of boats and buildings. Chris also looks after cruising, emergency training and safety audits, give a busy man a job!

Rear Commodore Alice Murphy readily shares her enthusiasm for bringing new sailors into the Club — she works to form closer ties with our neighbours in the bay and runs our events with style and efficiency. Captain Phil Tanner has been excellent at growing our fleet, introducing better systems and I know will give thanks to our starters and division representatives for their service.

Our course for next season is set — to continue to encourage participation in sailing, to maintain our boats and premises, and to grow an inclusive membership through welcoming events, training and shared experiences. The reports from my fellow directors will attest to our steady progress on these goals and will give the thanks that so many members of our community thoroughly deserve.

At the start of the new season we will commission *Kareela* and in October gather the entire "crew" to "dress ship" for another Gaffers Day. David Brown will need all our support as he leads us into a full weekend of celebrating our Club, our boats and our passion for sailing.

I am very much looking forward to it

Peter Scott
Commodore

FINANCE AND ADMINISTRATION

The 2024 financial year was a good year for the Club despite the tougher economic climate for some and the non-recurrence of the Club's 150th Anniversary celebrations held last year. Rate increase across all of the Club's activities helped to increase revenue and offset the impact of inflation-driven cost and wage increases. The Slipway, despite some labour gaps impacting revenue, improved its profitability through better utilisation of available labour. Revenue was also favourably impacted by improved investment markets compared to last year's challenging markets. Net, your Club' financial performance continues to be strong, thanks to the continued loyal support of you, the Members.

Profit for the year, inclusive of investments and other income, was \$83k, compared to \$21k last year.

Revenue of \$1.12 million was higher at +\$50k or +5% due to increase in rates across all revenue streams and favourable investment markets, offset in part by non-recurrence of anniversary celebrations and lower slipway revenue due to manpower gaps.

Despite significant inflationary pressures, in particular insurance, costs were tightly managed and came in in-line with expectations.

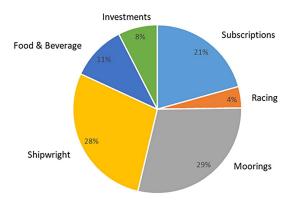
Investments markets were favourable, but dividend and interest income were lower due in part to change in mix of

investments to a more balanced portfolio. Investment funds grew year on year to just over \$1 million.

Cash generation was strong at \$130k, funding our capex of \$159k including the new start boat *Kareela*, from operations and tight working capital management, including timely collection of debts and payment of suppliers.

Generally, all operational areas performed well. Below is a breakdown of the \$1.12 million revenue by area.

SASC Revenue FY24



Membership subscriptions (including SailPass) of \$223k were up \$10k. This was due to a subscription rate increase.

Mooring, dinghy and locker fees of \$323k was up \$26k on last year due to improved utilisation of moorings and a rate increase. Profit was impacted by inflation-driven increase in mooring service costs.

Racing income of \$46k was up \$4k due to increased participation and a rate increase.

Clubhouse Income from the Bar, food, and other events of \$118k was down \$48k on last year due to non-recurrence of 150th Anniversary celebrations held last year.

Slipway of \$314k was down \$20k on last year based due to reduced manpower availability and increased rain delays. Despite this shortfall, the Slipway contributed to profit above expectations below FY23.

Our reserve/investment portfolio as at 31 May 2024 was \$1,034k, up \$77k on last year from investment gains and dividend and interest income. Our investment strategy remains conservative. Our reserves serve as a "capex" fund and we will be faced with some significant infrastructure replacement and refurbishment costs in the coming years — including the Green Shed and the main clubhouse pontoons. In addition, your Club had \$138k cash on hand.

I would like to thank our office staff Sophie Tong and Karen Ewels for the very considerable amount of time and effort that has gone into managing the Clubs' finances and reporting in a timely manner to the Board. In addition, the Club's operations continue to benefit from improved budgeting, reporting and analysis.

In conclusion, your Club is in a strong financial position at the end of the current financial year and can meet all its financial obligations as and when they fall due.

John Brennan Treasurer

MEMBERSHIP

Thanks to all those who contribute to the Club through their ongoing membership, and to those who have joined as Full, Associate and Crew Members in 2024.

Overall, the year-on-year table reflects a relatively stable membership with a slight decrease of five members.

Within those figures are some very sad farewells that have touched us deeply. There is also a combination of smiling new faces, new boats and people who have left sailing or Sydney.

We have welcomed 34 new members to the club, 15 full, 2 associate members and 17 crew members over the period, with more signing on since the closing of the accounts.

Attracting new members and new boats to maintain our current levels of activity, and to grow as a Club in the years ahead is a key strategic focus. At the heart of that strategy are the needs of our current members whose engagement and support for sailing is the best advertisement we have for being at the Amateurs.

To the skippers who have taken the time to give people a taste of racing, or offered their boats to support try-sailing events, thank you, because it has led directly to a number of new crew members signing on in the last year.

Crew membership has played an important role in making more people feel a part of the Club, including many who have sailed with us for years, and remains an important part of our focus. A special call out also to those crew members who have since upgraded to full membership as a sign of their further support for the Club.

THE AMATEURS 2023-2024

A huge thanks to the Membership Committee who have contributed so much in the last year to identifying membership ideas and strategies, and to all those members who have reached out to new members this year to lend a hand, make them feel welcome and show just why this club is so special.

John Brady

	EOY 2022-23	Joined	Resigned	Struck Off	Deaths	Transfers	EOY 2023–24
Honorary Life	15						15
Life	27				2	2	27
Active Life 35+	21					1	22
Active Life 40+	5					1	6
Full	259	15	19		2	4	257
Youth	2		1				1
Associate	8	2					10
Absentee Country	41		3		1	1	38
Crew	111	17	11			(9)	108
Total	489	34	34	0	5	0	484

BOATSHED

Stepping into the new role as Vice Commodore with the responsibilities of the tenders, start boat and the infrastructure of the Club; slipway, two boatsheds, pontoons and moorings was a little daunting. Though, with the team of people in place and the assistance of Peter Scott, it really is amazing how it all pulls together. The efforts in the past 12 months of this team are a credit to all with our volunteers stepping up to assist as required. What a team.

We had the regular committee meetings from late 2023 with the 'to do' list growing. It keeps growing, then a few weekends were selected in May for a working bee, Trevor Cosh and Bruce Dover sliced and diced the list into what needed to happen, what equipment, material and labour was required how many people were needed per team, etc. Out went the call for volunteers and we had 90 people available over two weekends. Then we needed to ensure that we had the skills for the welding, concreting, cutting sandstone, installing hardwood decking planks, sanding and painting, electrical works, the chipping hammers, etc. Teams developed around skills, including the BBQ/food needed for the hungry workers. Then the weather let us down. The first weekend was cancelled, but work started as a small team of 10 people pulled together mid-week for the decking work at the green shed. The second weekend a great success with nearly all jobs completed. Wow, what a club we have — it's the people.

In addition to the regular list of works, Peter Scott and Mark Pearse planned a new pathway to link the steps down to the Club across to the new deck which was built last year. The logistics needed to get the materials to the club deck were met, then in two days the team dug up the old path, prepared the area, cut and laid the sandstone under the watchful eye of Warrick Ellis.



Photo John Jeremy

Kareela alongside the pontoon during fitting out

In the meantime, we found the perfect replacement for the aging *Captain Amora* — *Kareela*; the Steber 36 was purchased, transported to Sydney from Melbourne and is now being modified and fitted out to be ready as the new start boat for SASC for the start of the season in September. Again, a team of our volunteer members have been working on this for two months, five days a week.

We are still in the planning mode for the replacement of the two mooring piles off the main deck with a trial of two Mediterranean-style moorings under way. Thanks to Tony Cousins for his time and efforts on this and managing the fleet of Club moorings. There is always something to manage in the role Tony undertakes for the Club.

The slipway has had another successful year. Rod Phillips manages the team very well with Peter Cowman's support and Curtis Smiles' and Andrew Crawford's labour, the team have managed to keep the slip and the Club boats in very good order.

Thanks to the tender drivers who have transported the members and crews each weekend — we added a Wednesday tender service which has been appreciated. Thanks to the volunteer tender drivers who drive *Jack Millard* out to supplement *Nancy K* on the busy racing weekends and Friday evenings. All this does not come together without the efforts of all the SASC staff, the Boatshed Committee, our volunteers, and members who keep the office, the slipway, maintenance and the tender service functioning throughout the year.

Chris Manion
Vice Commodore

CLUBHOUSE

Our Club House remained the focal point for much of our non-sailing activities during the year with the recent working bee ensuring the physical premises are in excellent condition. Our volunteers contribute a significant amount of time and expertise to all areas of the Club and it's a great way to meet other members and support your Club.

The bar and catering sales have remained strong and exceeded last year's turnover with an increasing number of social events supported by members. New events this year include the Sailing Season Opening evening event and the Winter Season Opening night — both were popular events and will continue in future years. The Water Women Committee has also organised social events including a popular trivia night and a musical event — Sounds of the Sea. We are developing a closer relationship with our neighbours in Mosman Bay and hosted Mosman Rowers members for a social sailing day. The increasing focus on events has provided a very social environment for our non-racing members as well as supporting the racing skippers and crew. The annual SASC Flag Officers' Dinner is one of the most sought-after invitations amongst the Sydney Harbour sailing fraternity with a strong representation from all our fellow sailing clubs and members.

The atmosphere at the clubhouse on Friday nights after racing continues to make it the place to be on the Harbour on Friday nights. We have had a great group of bar staff with a few new faces each year as others move on. They have continued their excellent service to our members, developing a young team with great attitude.

Once again I would like to pay tribute to the incredible team who work tirelessly behind the scenes ensuring that our events are all so well organised and catered, make sure the clubhouse and surrounds are in beautiful condition and come Twilights, Gaffers Day or Prize Giving the fridges are full, the food plentiful and everything in its place. So a special thanks to our dedicated team — Karen and Peter and all our Officers of the Day and volunteers at these events.

Alice Murphy

Rear Commodore



Photo John Jeremy

Commodore Peter Scott welcoming the guests at the Flag Officers' Dinner on 15 September 2023

RACING

The year 2023–24 was another outstanding sailing season at the SASC, with participation levels returning to pre-pandemic levels and special highlights including the Friday Twilights and Winter Series. Despite many clubs reporting a general decline in regular Saturday racing arising from competition with other sports and changing demographics, the SASC continues to field over 30 yachts on Saturdays and regular participation in our Friday, Sunday, and short series events.

Skilled Race Management Prioritising Safety

Our racing program's success relies heavily on our dedicated race-management teams, and we're excited about the purchase of our new starters' boat, *Kareela*, for the 2024–25 season which will provide a larger more stable and safer platform for optimised operation.

After using TopYacht for ten years, the Club evaluated race management software systems to mitigate isolation within the local sailing community and address challenges with onboarding new volunteer starters to race management software. This evaluation led us to focus on SailSys, widely used by local clubs such as CYCA, RSYS, RPAYC, MHYC, and MYC. We transitioned to SailSys by shadowing the 2023–24 season, allowing comparison with TopYacht using race results, followed by SailSys use in the 2024 Winter Series. This transition has been successful, with superior ease of use, handicap database integration, and skipper communication. Adopting SailSys for 2024–25 enhances race result stability, facilitates better integration with other clubs, and improves race communication with skippers.

A Racing Program Encouraging Participation

The SASC's racing program continues to thrive with several key events, including the introduction of the Commodores' Cup, a six-race classic series, created for yachts unable to commit to a full Saturday race series, with the series largely successful and to be expanded for the 2024–25 season.

Cross-club events included SASC participation in the Royal Prince Edward's Women on Water, Muriel Trophy (Couta Boats), Balmain and RANSA Regattas, BPYC and SASC Sheep Station Series and Don Deller race to Pittwater, Middle Harbour sprints (Super 30), Australia Day Regatta, and Sydney Harbour Regatta (including a Classic Division).

Specific Yacht Class Events included a Metre Boat Rally with eight boats, and Ranger/Couta and Folkboat Sprint series with strong participation, highlight the club's vibrant sailing community and commitment to core values.

Congratulations to Herschel Smith and Catherine Baker in *Shambles* for winning the Club Champion and Kelly Cup.

Opportunities for Members to Share and Grow Their Racing and Sailing Skills/Cruising and Non-Racing Activities

Friday Twilights continue to be popular, with over 40 entries and increased participation in the post-race BBQs. The Winter Series also saw robust participation with 56 entries and high 30s starting. These events cater to members who prefer a more relaxed and social sailing experience. Our unofficial cruising group continues to attract good numbers, providing members with opportunities to share and grow their skills in a non-competitive environment.

Support for Major Amateur Events

SASC remains committed to supporting major amateur events. Gaffers Day 2024, scheduled for 20 October, promises to be another successful event with over 90 classic yachts anticipated. The potential addition of a dedicated Fareast 28 division in the Super 30 Gold Cup Series for 2024–25 reflects our commitment to diversifying and enhancing our racing program.

Support for Regattas and Sailing Partnerships Outside Our Club

Notwithstanding continuing to support major amateur events, SASC continues to liaise with neighbouring clubs on racing developments, such as opportunities for combined club racing which align with SASC goals, adopting IRC and ORC handicapping and revising category requirements for short offshore racing. These collaborations aim to increase the size of our racing fleets, foster a stronger sailing community while retaining the SASC racing ethos.

Thanks

Special thanks to our Racing Secretary David Pryke, Race Officers John Jeremy, Charles Maclurcan, Mike Warner, Tony Barry, Gary Donovan, and Maz Kivi who provide the backbone to our racing calendar. We continually seek new volunteers and encourage anyone interested to contact the sailing office.

As noted earlier, the SASC has purchased a new starters' boat, *Kareela*, necessitating significant work to refit. Details are covered in the Boatshed report, but special thanks go out from the Racing team to all for all the endeavours involved in the project.

Thanks also to the SASC office and support staff for organising racing events, Friday BBQs, weekend food and beverages, the Annual Prizegiving, tender services and all the behind-the-scenes work which makes our racing the success it is.

Lastly, congratulations to all skippers and crew who participated in the 2023–24 sailing season. We look forward to seeing you out on the water for another brilliant season of racing in 2024–25.

Phil Tanner

Captain

SASC YACHT REGISTER

				. – – ,	
A1	Ranger	S & E McKnight		May Be XI	P Chapman
A2	Vanity	J Crawford		Lunacy	T Moult
A3	Kilkie	A Osborne	A70	Malohi	M Evans
A4	Cherub	M Pearse & P Scott		Free Spirit	S Face
A5	Wind Shadow	M & J Brady		Skagerrak	R Anderson
A6	Serenity	I Smith		Lumirata	A Zaininger
A7	Centaurus	C R Mitchell		Synergy	N Carney
A8	Etrenne	D Brown		Finesse	L & M Lorrimer
A10	Tula	I Resnekov & C Cooper		Lotus IV	A J Bird
A11	Irene	R Anderson		Harlequin	C Mclellan
A12	Ragtime	M I Grant	A88	Sanuk	K Woolfe & B Schurr
A13	Pericles	C Rozakis	A89	Don't Panic	J Bethwaite & G Turner
A14	Saltair	J Pennefather	A93	Rhythm'n'Blue	D Paskalis
A15	Wathara	W Loader	A94	Charisma	J V Lawler
A16	Mister Christian	D Salter	A97	Myrmidon	R T Welch
A17	Isabella	B Thompson	A100	Hoana	M van der Wal
A19	Maluka	S Langman	A101	Delinquent	T Hughes & W Ellis
A21	Marai	R & L Gray	A110	Huon Chief	J Barnett
A22	Torquil	P McCorquodale	A111	Ca Va	R Lamrock
A23	Audrey	E La Hei	A113	The Indefensible	H O'Neill
A24	Vivaldi Fore	C Griffiths, M Chapman	A119	Skylark	S Rice
		& W O'Reilly	A120	Daydream	B Langley
A25	Nike	S A Hunt	A121	Lahara	M Warner
A26	Celeste	R & L Evans	A135	Yeromais V	J Diacopoulos
A27	Casuarina	R & J Heard	A140	Ariel	P Damp, R Forster & J Samaha
A28	Shamrock	R Moore	A148	Rambull	V Dudley
A30	Blue Belle	G Greenland	A156	Lolita	N G Cassim
A31	Astelot	M Cruickshank	A164	Sticky	R Harris
A33	Solveig	P Leonard	A173	Arinda	L Gould
A34	Vivienne Marie	P Brogan	A174	Hotspur ²	W Hogan
A35	Ciel	O Baasch	A185	Shambles	H Smith & J & A Stuckey
A36	Shoshana	J Rosenberg	A188	Kelpie	M Maple-Brown
A37	Coleen III	F J, J F & P J Bevis	A189	Hebe	R J & T J Wilson
A38	Eventide	J Morton	A191	Vagabond	I Lewis
A39	Windsong	H G Nossiter	A200	Rana	S & P Langman
A40	Gumleaf	O Alderton	A379	Red Cloud	I Clare, M Merven
A41	Big Fish	S Langman			& T Stephens
A43	Caprice	A Pfeiffer	A1929	Windward II	J Fox
A44	Morning Light	W Soden	A3788	Hum	B Patterson
A46	Shearwater	M Reed			
A47	Valiant	P Inchbold			
A48	Purdey	G Brown			
A50	Addiction	G Turner			
A52	Kirribilli	P Florance			
A53	Lyn-B	M & J Gardner			
A54	Emily Truro	H Smith	37 1	. 1 114 11	. 1 1 A 1. D
A55	Par Avion	P Toohey	Yach		sted in the Australian Register of oric Vessels
A56	Taylor Maid	J Skov		11131	one vessels
A57	Flying Circus	P Donnelly			
A58	Sally	F H & M S Talbot			
A59	Wairangi	A Davis			
A62	Quambi	J Macleod			
A63	Idle Hour	M van der Helder			
A64	Tamaris	B C Sproule & G C Sproule			
A65	Amber K	R Shapter			
		1			

SASC YACHT REGISTER OF UNPREFIXED NUMBERS

	<i>57</i> 10 0	17 10111 112010 1211 0	. 0	1121 12120 1	011122113
AUS1	Blue Peter	P Girdis	4377	Hot Bubbles 3	C Dalrymple-Hay
AUS4	Wyandot	B Riddell	1126	5	& C Rodowicz
	9 Flying Brandy	M Tapia	4426	5 to 6	M Dare
	64 White Pointer	G Kirkman	4579	Out of Africa	D Pryke
	78 Jimmy Wong	J Bevis	4664	Fagel Grip	J Lees
	151Clewless?	Clewless Syndicate	4670	Camilla	W Prest, P Smith & D Wood
B280	Spindrift	B Lyon	4695	Kupu Gila	P Vandervaere
BX43	Bordeaux	A Murphy & P Zehnder	4834	Aeolus	P Tesoriero M & M
	4 Solveig	J Whitfeld	5088	Indulgence	Tomaszewski
GV7	Cuttlefish	T Cousins	5719	Double Dutch	P Tanner
	32N Sailfish	R & L Evans	5972	Mezzaluna	D & R Field
KA85	*	L Timms	6455	Skylark	S Rice
K19	Jaslia	A Brown	6511	Cloud IX	A Waugh
M242	Motley	M van Eijkelenborg		Ping	D O'Donohue
M9000	•	J Lynch	6571 6814	EZ Street	B Dover
MH28		J Sturrock	6869	Tailwind	S Russett
PB031		I & W Anstee	6893	Imalizard	B Watson
PH46	Achilles	S Watts	7124	As You Do	R Littlewood
R18	Ariel	T Brown	7206	Samphire	C Manion & M Daniel
	1 Weene	B Stoner	7208	Le Mistral	S Anderson
S49	Laissez Faire	M Cahill	8272	Spartacus	M van Kerkwijk
W5	Colleen II	P J Bevis	9407	Molly	Frank Hetherton
24 37	Josephine	N Rowe	9509	Chilly Bin	A Williamson, A Waterfield
3/	Sic Em Rex	N Biggs, M Finney & R Waters	9309	Chilly Bin	& C Thompson
45	Fidelis	N A Stoke	44001	Zing!	A Zaininger
49	Jenny Wren	N & M Olliffe	11001	Champagne	C McLellan
62	Trixie	J Philips		Mallana	L Ryan
77	Anitra V	P Brown		Manana	L Ryun
112	Vagrant	S Langman			
139	La Vaudoise	D Paskalis			
173	Lorita Maria	G Barrell	Yach		ted in the Australian Register of
296	BYO	P Bendeich & M Flockhart		Histo	ric Vessels
343	Antares	R Keessen			
364	Paper Moon	D Williams			
420	Lonely	S Kelly			
514	Kemosabe	M Hill			
780	Maris	T Tomaszewski			
823	Kazoom	L Timms			
986	Tempus Fugit	I Forbes			
1073	Spinaway IV	R Palfreyman			
1612	Zara	J Griffin			
1685	Beowulf	S Watts			
1939	Typhoon	S Ryrie			
1945	Hazard County	J Carroll & T Manion			
2131	Tingari	J Jeremy			
2604	Ghost Too	R Bartlett			
2678	Karbeethong	K Shaw			
2929	Yvonne	K Twible			
3124	Perla	J Brennan, I Benavente-Molina			
		& J I Velasco-Aruguena			
3164	Vitamin Sea	D Coleman			
3608	Joka	C E Williams			
3643	Libellule	N & M Olliffe			
3671	Windermere	M Grant			
3939	Prion	C Oh & P Osborne			

ABN 30 000 409 727 (The Company)

FINANCIAL REPORT

DIRECTORS' REPORT

In accordance with a resolution of the board of directors, the directors report as follows with respect to the Company's results for the financial year ended 31 May 2024 and the state of the Company's affairs at that date.

DIRECTORS

The names of the directors of the Company in office at any time during or since the financial year are:

NAME	QUALIFICATIONS	MEMBERSHIP	SPECIAL DUTIES
P A Scott	Architect	18 years	Commodore
C J Manion	Manager	21 years	Vice Commodore
A Murphy	Company Director	6 years	Rear Commodore
P Tanner	Company Director	19 years	Captain
L C Lorrimer	Architect	27 years	Honorary Secretary
J H Brennan	Chartered Accountant (Irl and Aus)	24 years	Honorary Treasurer
D Brown	Business Advisor	25 years	Director
T Cousins	Company Director	6 years	Director
J Brady	Company Director	28 years	Director
S J Kelly	Lawyer	17 years	Director
Maz Neyakivi (From 10/08/23)	Engineer	5 years	Director

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated above.

PRINCIPAL ACTIVITIES OF THE COMPANY

The principal continuing activity of the Company during the financial year was to promote the sport of amateur sailing.

TRADING RESULTS

The operating profit after income tax of the Company for the year to 31 May 2024 was \$82,634 (2023: \$21,002).

REVIEW OF OPERATIONS

Total membership has decreased slightly from 489 to 484 at the end of the current year.

DIVIDEND

No dividend has been recommended or paid during the year as the Company's Constitution does not permit payment of dividends.

SIGNIFICANT CHANGES IN STATE OF AFFAIRS

There are no changes to the principal activity of the Company i.e. the promotion of the sport of amateur sailing, under the new Constitution.

AFTER BALANCE SHEET DATE EVENTS

No matter or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in subsequent financial years.

LIKELY DEVELOPMENTS AND RESULTS

The Company will continue to promote the sport of amateur sailing through its racing and training programs.

ENVIRONMENTAL REGULATIONS

The Company operations are subject to environmental regulation under laws of the Commonwealth, State and Local governments. The directors are not aware of any outstanding breaches of those regulations.

AUDITOR'S INDEPENDENCE DECLARATION

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out on page 13.

ABN 30 000 409 727

DIRECTORS' REPORT

MEETINGS OF DIRECTORS

During the financial year, 11 meetings of directors were held. Attendances were:

	Number eligible to attend	Number attended
P A Scott	11	11
S J Kelly	11	7
C J Manion	11	10
A Murphy	11	8
L C Lorrimer	11	10
J H Brennan	11	10
D Brown	11	7
T Cousins	11	6
P Tanner	11	10
J Brady	11	11
M Neyakivi(From 10/08/23)	9	8

The Club is incorporated as a Company limited by guarantee. In accordance with the Constitution, every member of the Company undertakes to contribute an amount limited to \$50.00 per member in the event of winding up of the Company during the time that he or she is a member or within one year thereafter. The amount that could be called up in the event of and for the purpose of a winding up at 31 May 2024 was \$24,200 (2023: \$24,450).

DIRECTORS' BENEFITS

Since the end of the previous financial year, directors were entitled to use Club facilities on the same basis as other members of the Club. Apart from the above, no director has received or become entitled to receive, during or since the financial year, a benefit because of a contract made by the Company with a director, a firm of which a director is a member or an entity in which a director has a substantial financial interest, other than as shown in the Company's financial report.

DIRECTORS AND AUDITORS INDEMNIFICATION

The Company has not, during or since the financial year, in respect of any person who is or has been an officer or auditor of the Company or a related body corporate, indemnified or made any relevant agreement for indemnifying against a liability, including costs and expenses in successfully defending legal proceedings.

During the financial year, the Company paid a premium to insure the directors and secretary of the Company.

PROCEEDINGS ON BEHALF OF THE COMPANY

No person has applied for leave of Court to bring proceedings on behalf of the Company or intervene in any proceedings to which the Company is a party for the purpose of taking responsibility on behalf of the Company for all or any part of these proceedings.

The Company was not a party to any such proceedings during the year.

Signed in accordance with a resolution of the Board of Directors.

On behalf of the Directors

Peter Scott

John H. Brennan Director

Dated at Sydney on this 10th day of July 2024

AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF SYDNEY AMATEUR SAILING CLUB

Auditors Independence Declaration Under Section 307c of the *Corporations Act 2001* to the Directors of Sydney Amateur Sailing Club

As lead engagement partner, I declare that, to the best of my knowledge and belief, during the year ended 31 May 2024 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Yours sincerely

CROWE SYDNEY

ASH PATHER

Senior Partner

10 July 2024

Sydney

STATEMENT OF COMPREHENSIVE INCOME

SYDNEY AMATEUR SAILING CLUB

for the financial year ended 31 May 2024

ABN 30 000 409 727

	NOTE	2024 \$	2023 \$
Revenue	2	1,116,163	1,066,442
Less Expenses			
Employee benefits expense		(490,484)	(461,297)
Depreciation expenses		(71,902)	(69,827)
Lease expense		(1,364)	1,648
Interest expense on lease liabilities		(8,918)	(10,172)
Administration expenses		(55,850)	(56,366)
Repairs and maintenance		(63,818)	(83,943)
Training		(1,809)	(900)
Licence Fees		(36,916)	(34,501)
Insurance		(67,448)	(55,351)
COGS		(98,649)	(158,994)
Rates & water		(6,232)	(6,642)
Sundries		(21,549)	(19,703)
Workboat expenses		(12,162)	(7,624)
Other expenses from ordinary activities		(96,428)	(81,768)
Profit before income tax expense	2	82,634	21,002
Income tax expense		0	
Net profit for the year, after tax expense		82,634	21,002
Other comprehensive income after income tax:			
Revaluation movement of buildings		-	-
Revaluation movement of Boats	_		
Total other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year, net of tax	:	82,634	21,002
Total comprehensive income attributable to members			
of the Company	:	82,634	21,002

The accompanying notes form part of these financial statements

as at 31 May 2024 ABN 30 000 409 727

	NOTE	2024	2023
		\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	3	138,297	159,867
Trade and other receivables	5	173,542	71,612
Financial assets	4	1,034,149	957,101
Inventories	6	28,702	30,888
Other assets	7	80,200	70,919
Total Current Assets		1,454,890	1,290,387
Non-Current Assets			
Property, plant and equipment	8	1,715,389	1,614,730
Right-of-use assets	9	89,577	98,610
Total Non-Current Assets		1,804,966	1,713,340
Total Assets		3,259,856	3,003,727
LIABILITES			
Current Liabilities			
Trade and other payables	10	400,859	229,287
Lease liabilities	11	8,477	8,414
Provisions	12	95,396	80,814
Total Current Liabilities		504,732	318,515
Non-Current Liabilities			
Lease liabilities	11	124,926	133,403
Provisions	12	3,010	7,255
Total Non-Current Liabilities		127,936	140,658
Total Liabilities		632,668	459,173
Net Assets		2,627,188	2,544,554
Reserves	13	2,471,744	2,471,744
Accumulated profits		155,444	72,810
Total Equity		2,627,188	2,544,554

for the year ended 31 May 2024

ABN 30 000 409 727

	RESERVES	ACCUMULATED PROFITS	TOTAL
Balance at 1 June 2022	2,471,744	51,808	2,523,552
Profit for the year, after tax expense	-	21,002	21,002
Total other comprehensive income for the year, net of tax	-	-	-
Balance at 31 May 2023	2,471,744	72,810	2,544,554
Profit for the year, after tax expense	-	82,634	82,634
Total other comprehensive income for the year, net of tax	-	-	-
Balance at 31 May 2024	2,471,744	155,444	2,627,188
		<u> </u>	

STATEMENT OF CASH FLOW

for the year ended 31 May 2024

For a description of each reserve, refer to Note 13.

SYDNEY AMATEUR SAILING CLUB

ABN 30 000 409 727

	NOTE	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and others		1,033,788	1,079,619
Payments to suppliers, employees and others		(881,551)	(1,020,627)
Net cash inflow from operating activities		152,237	58,992
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(163,529)	(3,860)
Interest received		8,479	9,341
Dividends received		25,839	49,886
Payments for investments in financial assets		(27,264)	(203,007)
Net cash outflows from investing activities		(156,475)	(147,640)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment on lease liabilities, including interest expense		(17,332)	(1,578)
Net cash outflows from financing activities		(17,332)	(1,578)
Net cash movement		(21,570)	(90,226)
Cash and cash equivalents at the beginning of the financial year		159,867	250,093
Cash and cash equivalents at the end of the financial year	3	138,297	159,867

ABN 30 000 409 727

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosure Requirements of the Australian Accounting Standards Board and the Corporations Act 2001. The Company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The financial statements are presented in Australian dollars.

(a) Income tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

(b) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(c) Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The company has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

(d) Investments and other financial assets

Investments and other financial assets are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless an accounting mismatch is being avoided.

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the company has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, it's carrying value is written off.

Financial assets at fair value through profit or loss

Financial assets not measured at amortised cost or at fair value through other comprehensive income are classified as financial assets at fair value through profit or loss. Typically, such financial assets will be either: (i) held for trading, where they are acquired for the purpose of selling in the short-term with an intention of making a profit, or a derivative; or (ii) designated as such upon initial recognition where permitted. Fair value movements are recognised in profit or loss.

Impairment of financial assets

The company recognises a loss allowance for expected credit losses on financial assets which are either measured at amortised cost or fair value through other comprehensive income. The measurement of the loss allowance depends upon the company's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain.

Where there has not been a significant increase in exposure to credit risk since initial recognition, a 12-month expected credit loss allowance is estimated. This represents a portion of the asset's lifetime expected credit losses that is attributable to a default event that is possible within the next 12 months. Where a financial asset has become credit impaired or where it is determined that credit risk has increased significantly, the loss allowance is based on the asset's lifetime expected

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

credit losses. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument discounted at the original effective interest rate.

For financial assets mandatorily measured at fair value through other comprehensive income, the loss allowance is recognised in other comprehensive income with a corresponding expense through profit or loss. In all other cases, the loss allowance reduces the asset's carrying value with a corresponding expense through profit or loss.

(e) Trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

(f) Property, Plant and Equipment

Property, plant and equipment is carried at cost or fair values as indicated, less, where applicable, accumulated depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets.

The depreciable amount of all fixed assets are depreciated on a straight line basis over their useful lives to the economic entity commencing from the time the asset is held ready for use.

2024

2022

The depreciation rates used for each class of depreciable assets are:

	2024	2023
Buildings	2.5%	2.5%
Clubhouse Development	5%-10%	5%-10%
Furniture and fittings and equipment	6%-25%	6%-20%
Boats	5%-15%	15%

The carrying values of plant and equipment are reviewed for impairment at each reporting date, with recoverable amounts being estimated when events or changes in circumstances indicate that the carrying value may be impaired. Impairment exists when the carrying value of an asset exceeds its estimate recoverable amount. The asset is then written down to its recoverable amount.

(g) Right-of-use Assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the company expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The company has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

Gains and losses on disposal are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income.

(h) Impairment of Assets

At the end of each reporting period, the entity assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (eg in accordance with the revaluation model in AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

in use is depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an asset class, the entity estimates the recoverable amount of the cash-generating unit to which the class of assets belong.

(i) Employee Benefits

Provision is made for the Company's liability for employee benefits arising from services rendered by employees to balance sheet date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled plus related on costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. Long service leave is accrued in respect of all employees.

Contributions are made by the Company to an employee superannuation fund and are charged as expenses when incurred.

(j) Lease liability

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the company's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the company's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

(k) Revenue Recognition

The company recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the company is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the company: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur.

The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Membership Subscriptions

Revenue from membership subscriptions is recognised on a pro-rata basis over the membership period.

Rendering of services

Revenue from a contract to provide services is recognised over time as the services are rendered based on either a fixed

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

price or an hourly rate.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

(I) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(m) Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(n) Fair Value Measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. Assets and liabilities measured at fair value are classified into three levels using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. Classifications are reviewed at each reporting date and transfers between levels are determined based on a reassessment of the lowest level of input that is significant to the fair value measurement.

For recurring and non-recurring fair value measurements, external valuers may be used when internal expertise is either not available or when the valuation is deemed to be significant. External valuers are selected based on market knowledge and reputation. Where there is a significant change in fair value of an asset or liability from one period to another, an analysis is undertaken, which includes a verification of the major inputs applied in the latest valuation and a comparison, where applicable, with external sources of data.

(o) Comparative Figures

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When an entity applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements, a statement of financial position as at the beginning of the earliest comparative period must be disclosed.

(p) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data obtained both externally and within the company The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair value measurement hierarchy

The entity is required to classify all assets and liabilities, measured at fair value, using a three level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being: Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date; Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and Level 3: Unobservable inputs for the asset or liability. Considerable judgement is required to determine what is significant to fair value and therefore which category the asset or liability is placed in can be subjective.

The fair value of assets and liabilities classified as level 3 is determined by the use of valuation models. These include discounted cash flow analysis or the use of observable inputs that require significant adjustments based on unobservable inputs. Refer to note 14 for further information.

Estimation of useful lives of assets

The entity determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Lease term

The lease term is a significant component in the measurement of both the right-of-use asset and lease liability. Judgement is exercised in determining whether there is reasonable certainty that an option to extend the lease or purchase the underlying asset will be exercised, or an option to terminate the lease will not be exercised, when ascertaining the periods to be included in the lease term. In determining the lease term, all facts and circumstances that create an economical incentive to exercise an extension option, or not to exercise a termination option, are considered at the lease commencement date. Factors considered may include the importance of the asset to the consolidated entity's operations; comparison of terms and conditions to prevailing market rates; incurrence of significant penalties; existence of significant leasehold improvements; and the costs and disruption to replace the asset. The entity reassesses whether it is reasonably certain to exercise an extension option, or not exercise a termination option, if there is a significant event or significant change in circumstances.

Incremental borrowing rate

Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. Such a rate is based on what the consolidated entity estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the right-of-use asset, with similar terms, security and economic environment.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

	2024	2023
	\$	\$
2. PROFIT FROM ORDINARY ACTIVITIES		
(a) Operating Revenue (Excluding Unearned Income)		
Included in the operating surplus are the following items		
of operating revenue:	200 454	212.500
Subscriptions received	222,476	212,580
Racing entrance fees received	45,845	42,123
Mooring, dinghy, locker fees received	323,005	296,638
Shipwright sales	314,314	333,693
Social receipts	92,820	80,547
Joining fees received	8,241	7,919
Interest received - other persons	8,479	9,341
Dividends received	25,839	49,886
Market movement in investment portfolio	49,784	(52,465)
Other	25,360	86,180
	1,116,163	1,066,442
(b) Profit from ordinary activities before income		
tax has been determined after:		
(i) Charging as expense:		
Depreciation of non-current assets		
- property, plant and equipment	62,869	60,793
- right of use asset	9,033	9,034
Interest expense on lease liabilities	8,918	10,172
Rental expense on operating leases not capitalised	1,364	4,084
Other provisions:	1,501	1,001
- employees entitlements	30,901	20,690
Remuneration of the auditor of the Company for:	30,701	20,070
- auditing the accounts	13,000	12,520
	10,000	12,620
3. CASH AND CASH EQUIVALENTS		
Cash at bank	138,297	159,867
4. FINANCIAL ASSETS		
Interest bearing deposits & other financial assets	1,034,149	957,101

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

		2024	2023
		\$	\$
5.	TRADE AND OTHER RECEIVABLES		
	Current		
	Trade receivables	178,542	76,612
	Less: Allowance for expected credit losses	(5,000)	(5,000)
		173,542	71,612
	Allowance for expected credit losses		
	Movements in the allowance for expected credit losses are as follows:		
	Opening balance	5,000	5,000
	Additional provisions recognised	-	5,000
	Receivables written off during the year as uncollectable	_	_
	Closing balance	5,000	5,000
6.	INVENTORIES		
	Deducation alive infrahenses at any	13,639	15 212
	Badges, ties, shirts, refreshments - at cost	· · · · · · · · · · · · · · · · · · ·	15,213
	Boatshed materials - at cost	15,063	15,675
		28,702	30,888
7.	OTHER ASSETS		
	Current		
	Prepayments & Deposits Paid	80,200	70,919
8.	PROPERTY, PLANT AND EQUIPMENT		
	Clubhouse - at independent valuation	1,200,000	1,200,000
	Less accumulated depreciation	(120,000)	(90,000)
	less accumulated depreciation	1,080,000	1,110,000
	Clubhouse - Improvements at cost	29,847	18,242
	Less accumulated depreciation	(3,508)	(1,950)
	•	26,339	16,292
	Boatshed Mosman - at independent valuation	400,000	400,000
	Less accumulated depreciation	(40,000)	(30,000)
		360,000	370,000
	Boatshed Mosman - Improvements at cost	49,500	49,500
	Less accumulated depreciation	(8,786)	(6,311)
	less accumulated depreciation	40,714	43,189
		25,000	25.000
	Start boat Captain Amora - at independent valuation	35,000	35,000
	Less accumulated depreciation	(15,750)	(10,500)
		19,250	24,500

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

					2024	2023
					\$	\$
8.	PROPERTY, PLANT AND EQUIPMENT	T (continued)				
	Workboat Nancy K - at directors valuation 3	1.5.18			15,000	15,000
	Less accumulated depreciation				(15,000)	(12,750) 2,250
	Workboat W. J. (Jack) Millard - at independ	ent Valuation 31.5	.22		10,000	10,000
	Less accumulated depreciation				(4,500)	(3,000)
	•				5,500	7,000
	Furniture, fittings and office equipment - at of	cost			170,200	161,827
	Less accumulated depreciation				(125,914)	(121,013)
					44,286	40,814
	Work in-progress (New Boat Kareela)				139,300	685
					1,715,389	1,614,730
	Total property, plant and equipment (a) Movements in carrying amounts Movement in the carrying amounts for each of the financial year	class of property pl	lant and equ	iipment betv		1,014,730
	(a) Movements in carrying amounts	class of property pl	lant and equ	iipment betv		Total
	(a) Movements in carrying amounts Movement in the carrying amounts for each of	class of property pl Buildings	lant and equ Boats	Furniture &	veen the beginning and end Work	
	(a) Movements in carrying amounts Movement in the carrying amounts for each of			Furniture &	ween the beginning and end Work in-progress	
	(a) Movements in carrying amounts Movement in the carrying amounts for each of	Buildings	Boats	Furniture & Equipment	ween the beginning and end Work in-progress (New Boat Kareela)	Total
	(a) Movements in carrying amounts Movement in the carrying amounts for each of the financial year Balance at the beginning of the year Additions	Buildings	Boats \$	Furniture & Equipment	Work in-progress (New Boat Kareela)	Total
	(a) Movements in carrying amounts Movement in the carrying amounts for each of the financial year Balance at the beginning of the year Additions Disposals	Buildings \$ 1,539,481	Boats \$	Furniture & Equipment \$ 40,814	Work in-progress (New Boat Kareela) \$ 685	Total \$ 1,614,730
	(a) Movements in carrying amounts Movement in the carrying amounts for each of the financial year Balance at the beginning of the year Additions Disposals Revaluation increments	Buildings \$ 1,539,481 11,605	Boats \$ 33,750 -	Furniture & Equipment \$ 40,814 13,309	ween the beginning and end Work in-progress (New Boat Kareela) \$ 685 138,615 -	Total \$ 1,614,730 163,529
	(a) Movements in carrying amounts Movement in the carrying amounts for each of the financial year Balance at the beginning of the year Additions Disposals Revaluation increments Depreciation expense	Buildings \$ 1,539,481 11,605 - (44,033)	Boats \$ 33,750 - - (9,000)	Furniture & Equipment \$ 40,814 13,309 - (9,837)	ween the beginning and end Work in-progress (New Boat Kareela) \$ 685 138,615	Total \$ 1,614,730 163,529 - (62,870)
	(a) Movements in carrying amounts Movement in the carrying amounts for each of the financial year Balance at the beginning of the year Additions Disposals Revaluation increments	Buildings \$ 1,539,481 11,605	Boats \$ 33,750 -	Furniture & Equipment \$ 40,814 13,309	ween the beginning and end Work in-progress (New Boat Kareela) \$ 685 138,615 -	Total \$ 1,614,730 163,529
	(a) Movements in carrying amounts Movement in the carrying amounts for each of the financial year Balance at the beginning of the year Additions Disposals Revaluation increments Depreciation expense	Buildings \$ 1,539,481 11,605 - (44,033)	Boats \$ 33,750 - - (9,000)	Furniture & Equipment \$ 40,814 13,309 - (9,837)	ween the beginning and end Work in-progress (New Boat Kareela) \$ 685 138,615 139,300	Total \$ 1,614,730 163,529 - (62,870) 1,715,389
9.	(a) Movements in carrying amounts Movement in the carrying amounts for each of the financial year Balance at the beginning of the year Additions Disposals Revaluation increments Depreciation expense	Buildings \$ 1,539,481 11,605 - (44,033) 1,507,053	Boats \$ 33,750 - - (9,000)	Furniture & Equipment \$ 40,814 13,309 - (9,837)	ween the beginning and end Work in-progress (New Boat Kareela) \$ 685 138,615 139,300	Total \$ 1,614,730 163,529 - (62,870) 1,715,389
9.	(a) Movements in carrying amounts Movement in the carrying amounts for each of the financial year Balance at the beginning of the year Additions Disposals Revaluation increments Depreciation expense Carrying amount at the end of the year	Buildings \$ 1,539,481 11,605 - (44,033) 1,507,053	Boats \$ 33,750 - - (9,000)	Furniture & Equipment \$ 40,814 13,309 - (9,837)	ween the beginning and end Work in-progress (New Boat Kareela) \$ 685 138,615 139,300	Total \$ 1,614,730 163,529 - (62,870) 1,715,389
9.	(a) Movements in carrying amounts Movement in the carrying amounts for each of the financial year Balance at the beginning of the year Additions Disposals Revaluation increments Depreciation expense Carrying amount at the end of the year	Buildings \$ 1,539,481 11,605 - (44,033) 1,507,053	Boats \$ 33,750 - - (9,000)	Furniture & Equipment \$ 40,814 13,309 - (9,837)	Work in-progress (New Boat Kareela) \$ 685 138,615 139,300	Total \$ 1,614,730

The company leases land for clubhouse and boatshed under agreement of 20 years. The lease has various escalation clauses. On renewal the terms of the leases are renegotiated.

Excluding the above lease, the company leases land and buildings under agreements which run month to month or are less than one year. The leases are either short term or low value, so have been expense as incurred and not capitalised as right-of-use assets.

ABN 30 000 409 727

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

	2024 \$	2023 \$
10. TRADE AND OTHER PAYABLES		•
Current		
Trade creditors and accruals	80,401	117,051
Master Card	1,112	1,098
Payment received in advance		35,403
Prize fund	3,682	3,682
Unearned revenue	315,664 400,859	72,053 229,287
11. LEASE LIABILITY	100,000	
Current		
Operating Leases	8,477	8,414
Non Current		
Operating Leases	124,926	133,403
The contractual undiscounted future lease commitment is as follows:		
Carrying amount	133,403	141,81
Less than 1 year	16,876	16,545
Between 1 and 2 years	17,213	16,876
Between 2 and 5 years	91,369	89,578
Over 5 years	57,614	76,618
Total contractual cash flows	183,072	199,617
12. PROVISIONS		
Current		
Provision for annual leave	47,434	40,639
Provision for long service leave	47,962	40,175
	95,396	80,814
Non-Current		
Provision for long service leave	3,010	7,255
13. RESERVES		
Asset revaluation reserve		
Balance brought forward	2,434,653	2,434,653
Change during the year		-
Training reserve	2,434,653	2,434,653
Balance brought forward	37,091	37,091
Change during the year		
	37,091	37,091
Total reserves	2 471 744	2 471 747
1 Otal Teserves	2,471,744	2,471,744

The asset revaluation reserve records the revaluations of non-current assets.

The training reserve records funds set aside for sail training.

ABN 30 000 409 727

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

14. FAIR VALUE MEASUREMENT

The following tables detail the company's assets and liabilities, measured or disclosed at fair value, using a three level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being:

Level 1

Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Unobservable inputs for the asset or liability

10,000
35,000
45,000
Total Level 3
\$
10,000
35,000
45,000
Total
Level 3
\$
10,000
35,000
45,000

There was no revaluation in the current financial year (2023: none). A fair value assessment of the above were last performed in 2022 by an independent valuer appointed by the Company. The depreciated replacement cost method was adopted in determining the fair value in accordance with the standard.

ABN 30 000 409 727

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

15. DIRECTORS

The directors of Sydney Amateur Sailing Club during the financial year were:

- P A Scott
- C J Manion
- A Murphy
- P Tanner
- L C Lorrimer
- J H Brennan
- D Brown
- T Cousins
- J Brady
- S J Kelly
- Maz Neyakivi (From 10/08/23)

16. MEMBERS' GUARANTEE

The Club is incorporated as a Company limited by guarantee. In accordance with the Constitution every member of the Company undertakes to contribute an amount limited to \$50.00 per member in the event of the winding up of the Company during the time that he is a member or within one year thereafter. The amount that could be called up in the event of and for the purpose of a winding up at 31st May 2024 was \$24,200 (2023: \$24,450).

17. RELATED PARTY TRANSACTIONS

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other persons, unless otherwise stated.

There were no related party transactions during the year.

18. MAINTENANCE ON COMPANY ASSETS

The Company's slipway staffs from time to time carry out maintenance on Company assets. Based on the time spent by staff and their hourly rates determined by the directors, we estimate the cost for the year to be \$30,949 (2023: \$27,640). All staff costs however remain in the statement of comprehensive income as wages under employee benefits expense.

19. EVENTS AFTER THE BALANCE DATE

No matter or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in subsequent financial years.

The Financial Report was authorised for issue on 10th of July 2024 by the Board of Directors.

20. COMPANY DETAILS

The registered office and the principal place of the Company is: Sydney Amateur Sailing Club 1 Green Street Cremorne NSW 2090

SYDNEY AMATEUR SAILING CLUB ABN 30 000 409 727 DIRECTORS' DECLARATION

In the Directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, the Accounting Standards, the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes comply with Australian Accounting Standards Simplified Disclosure Requirements of the Australian Accounting Standards Board as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of Sydney Amateur Sailing Club's financial position as at 31 May 2024 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that Sydney Amateur Sailing Club will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of Directors made pursuant to section 295(5)(a) of the Corporation Act 2001.

On behalf of the Directors

Peter Scott Director John H. Brennan Director

Yehr H. Brenn

Dated at Sydney on this 10th day of July 2024



Crowe Sydney

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www.crowe.com.au

Independent Auditor's Report to the Members of Sydney Amateur Sailing Club

Opinion

We have audited the financial report of Sydney Amateur Sailing Club (the Company) which comprises the statement of financial position as at 31 May 2024, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the directors' declaration.

In our opinion, the accompanying financial report of the Company is in accordance with the *Corporations Act 2001*, including:

- (a) giving a true and fair view of the Company's financial position as at 31 May 2024 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards Simplified Disclosures and the *Corporations Regulations 2001*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Some of the Crowe personnel involved in preparing this document may be members of a professional scheme approved under Professional Standards Legislation such that their occupational liability is limited under that Legislation. To the extent that applies, the following disclaimer applies to them. If you have any questions about the applicability of Professional Standards Legislation Crowe's personnel involved in preparing this document, please speak to your Crowe adviser.

Liability limited by a scheme approved under Professional Standards Legislation.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe Sydney, an affiliate of Findex (Aust) Pty Ltd. Services are provided by Crowe Sydney, an affiliate of Findex (Aust) Pty Ltd.

Inherent Uncertainty Regarding Completeness of Income

As is common for organisations of this type, it is not practicable for the directors to maintain an effective system of internal control over all income until its initial entry in the accounting records. Accordingly, our audit in relation to the income was limited to the amounts recorded.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the Company's financial report for the year ended 31 May 2024, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards - Simplified Disclosures and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial report, whether due to fraud
or error, design and perform audit procedures responsive to those risks, and obtain audit evidence
that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a
material misstatement resulting from fraud is higher than for one resulting from error, as fraud may
involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal
control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures
 that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the
 effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

Crowe Sydney

Crowe Sydney

Ash Pather Senior Partner

10 July 2024 Sydney

COMMODORES OF THE SYDNEY AMATEUR SAILING CLUB

1872-75	Capt. J.H. Amora	1913-14	R.G. Smith	1982-85	J.C. Jeremy
1875-77	W.R. Melville	1914-34	R.H.C. Down	1985	F.D. Willis
1877-82	S.R. Hyam	1934-38	C.W Robson	1985-86	V.W. Dibben
1882-83	G.C. Elliott	1938-48	H.S. Lloyd	1986-89	P.T. Garrow
1883-89	E.M. Dietrich	1948-50	E.C. Gale	1989-92	R.H. Lawler
1889-90	T. Marshall	1950-58	E.J. Merrington	1992-95	J.K. Morris
1890-91	T.H. Kelly	1958-60	A.W. Furse	1995-98	F.J. Bevis
1891-92	P.R. Pedley	1960-64	A.W. Merrington	1998-2001	A.M. Clarkson
1892-93	E.G. Rae	1964-66	N.G. Cassim	2001-04	C.B. Maclurcan
1893-1901	T.H. Kelly	1966-69	J. Jackson	2004-07	R. J. Evans
1901-02	J.O. Fairfax	1969-71	H.L. Schneider	2007-10	J. A. Crawford
1902-06	A.W Crane	1971-74	S.B. Lloyd	2010-13	W. T. Hogan
1906-07	Dr C. Maclaurin	1974-75	H. Jackson	2013-16	L.J. Timms
1907-08	T.B. Dibbs	1975-78	B.W. Woods	2016-20	B. L. Dover
1908-11	H. Walters	1978-79	C.F.C. Crisp	2020-23	S. J. Kelly
1911-13	O. Backhouse	1979-82	V.W. Dibben	2023-	P. Scott

LIST OF MEMBERS AT 31 MAY 2024

HONORARY LIFE		Wilson T J	1980	Benavente-Molina L	2019
MEMBERS		ACTIVE LIFE MEMBERS		Beregi T	2009
Anstee I B	1985	40 to 44 years		Bethwaite J	2017
Barry A L	1983			Bevis J F	1991
Bevis F J	1977	Dwyer G J	1983	Bevis P J	1996
Clarkson A M	1985	Leonard P G	1982	Biggs N D	2012
Cosh T K	1995	O'Neill H V	1979	Bird A J	2014
Crawford J A	1985	Ross-Smith G	1979	Brady J K	1996
Dover B L	1987	Smith C	1983	Brady M W	1995
Evans R J	1991	Williams C E	1983	Brenchley J	2021
Gale D W	1948	ACTIVE LIFE MEMBE	ERS	Brennan D	2022
Hogan W T	1979	35 to 39 years		Brennan J H	2000
Jeremy J C	1971	Consider M. I	1005	Broadbent A	2020
Kelly S J	2007	Cranitch M J	1985 1986	Brogan P C	2013
Maclurcan C B	1978	Dalrymple-Hay C		Brown A	1995
Morris J K	1977	Diacopoulos A	1988	Brown D	1999
Saunders A A	1973	Hetherton F M	1986	Brown G W	1992
Stewart M	2013	Ingham T	1985	Butterworth T H	2022
Timms L J	2000	Lamrock R A	1985	Buyink B	2023
LIFE MEMBERS		Lewis I T	1987	Byrne A	2021
Bennett S D	1980	Macintosh I R	1987	Campbell I	2022
Brown P L	1977	McCorquodale P	1987	Campbell J A	2023
Buckmaster L C	1978	Osborne A C	1987	Cape J W	2018
Chambers J S	1978	Pangas P J	1985	Case A	2022
Chapman P J	1972	Paskalis D S	1986	Chapman M	2005
Dalton T	1977	Rice S J	1987	Clare I	2020
Drummond P H	1978	Sheridan J Y	1988	Cleland P J	2009
Gardner M	1978	Tesoriero P	1987	Connell K	2022
Gillespie R M	1981	Tomaszewski L M	1987	Connett P V	2019
Gray R H	1980	Tomaszewski T H	1986	Coombs B H	2011
Hawke B B	1983	van der Helder M C	1988	Cooper C	2015
Jentsch J D	1971	van der Wal M P	1987	Corr G	2017
Lawler J V	1979	Watson B	1985	Cousins T	2018
Lewis D R	1946	Yates F J	1988	Cox D	2023
Lucas CA	1986	FULL MEMBERS		Criston D	2023
McCorquodale D G	1985	Alderton O J	2005	Cruickshank M	2015
Nossiter G	1962	Anderson L R	2004	Currie J B	2018
Oh C G	1982	Anderson S	2020	Currie S B	2023
Pfeiffer A D	1962	Argyrous G	2013	Damp P N	2010
Smith H S	1967	Armstrong C	2021	Daniel M F	2003
Sproule B C	1977	Arnold C	2014	Danvers L	1992
Sproule G C	1977	Baasch O	2020	D'Arcy J	2014
Talbot F H	1965	Bardsley J	2009	Dare M	2002
Tomaszewski M K	1976	Barnett J	2020	Davies G	2005
van Kool D	1978	Barrell G	2016	Davis A D	1990
Williams D P	1977	Bell D J R	2021	Davis C D	2004

THE AMATEURS 2023-2024

THE AMATEURS 2025	202-				
De Boer D W	2001	Keessen R	1991	Robinson G L	2018
Deacon B	2023	Kellner G L	2020	Robinson M P	2009
Dickason M R	2021	Kemp A	2020	Robinson P A	2011
Donnelly P J	1993	Kemp D J	2008	Rochford G	2019
Donohoe C	2019	Kerrigan B A	2013	Rockliff D	2022
Donovan G M	2019	Kinsella P	1998		2016
				Rogers A	
Downes C	2022	Kirkman G R	2007	Rosenberg J	2003
Dudley V G	2018	Knoblanche P	2005	Rowe N	2011
Eade T	2023	Lahra J	2024	Rozakis C A	2006
Edwards K K	2008	Langley R C	1997	Russett S	2002
Edye M	2020	Langman P	2022	Ryan L	2014
Ellis W	2022	Langman S A	1992	Salter D	2000
Evans G J	2017	Lawther N G	2018	Schurr B A	2002
Evans L	2014	Lees J J	2011	Scott P A	2006
Evans M	1997	Leyden J C	2021	Seja A	2019
Evans N	2021	Littlewood R	2006	Sejersen M	2021
Evans R J	2013	Lloyd W R	2024	Shapter R	2005
Face S	2009	Loaney M	2012	Shaw K	2015
Field D C M	2021	Lorrimer L C	1997	Shaw R A	2018
Finney M	2021	Lorrimer M	2019	Skippington M	2017
Florance P R	2016	Lynch JT	2021	Slee B	2019
	2016	Lyon B C	2012	Smith I H	2009
Foley B Forbes I F	2016	Macaulay L A	1998		2014
		•		Soden WG	
Forster R W	2003	Macleod J H	2007	Sproule M C	2012
Fournier Le Ray T	2023	Manion C J	2003	Stephens A	2020
Fowler M	2015	Manion T	2020	Stoke N	1998
Fox J	2021	Maple-Brown M A	2013	Stoner B M	2006
Gainey I B	2019	Marr C J	2018	Stubbs-Race M	2018
Gilchrist RB	2023	McKnight S B	2015	Sturrock J N	1996
Gilkes T M	2004	McLellan C	1994	Summerhayes G	2022
Girdis P N	2000	Merven M J	2020	Sutton R G	2016
Grant M A	1991	Middlehurst C R	2005	Talbert D	2020
Grant MI	2022	Middleton J B	2005	Tanner P	2005
Gray B W	2011	Middleton S K	2020	Tapia M A	1997
Green A L	2022	Mitchell C R	2000	Terzis J P	2020
Greenland G	2015	Moore B J	2020	Tesoriero N	2014
Greenwood M J	2020	Moore R A	2019	Thiele F	2019
Grezak G	2012	Morgan M	2017	Thompson C J	2020
Griffiths C J	1994	Morton J	2017	Thompson W	2017
Griffiths O		Moult T E	1989	Timmer H J	
	2018				2020
Hanmer G N	2001	Murphy A	2018	Toohey P	2018
Hansen I	2008	Nedialkov D	2017	Treharne R H	2021
Harris R	2008	Neyakivi M	2019	Trevett S	2023
Harris R E	1991	O'Donohue D	2021	Turk A	2016
Havel J	2018	Olliffe N G	2008	Twible K A	2018
Heard J	2017	O'Neill A	2024	van Eijkelenborg M	2021
Heard R	2017	O'Reilly W J	2015	van Kerkwijk M	2005
Hemming F P	2014	Padoan R	2022	Walton D	1998
Henderson A E	2017	Palfreyman R D	1993	Warner M S	2004
Hickling M	2021	Parsons G	2019	Waterfield A	2020
Hill M	2017	Patterson B	2020	Waters RJ	2021
Hoey C M	2016	Pearse M	2005	Watts S J	2018
Hogan T	1994	Penn R	2020	Waugh A L	2015
Holt B W	2022	Pennefather J W	1996	Webber O	2009
	2022	Philips J D R	2021	Weedon-Newstead M	2009
Horgan B J					
Hughes A J	2010	Poole I H	2018	Whitfeld J G	2019
Hunt S A	2005	Pryke D L	1990	Williamson G J	2020
Inchbold P J	2019	Pryke G C	2003	Winten-Dare F	2014
Inwood A R	2002	Pusic A	2005	Wood D	2005
Irwin G R	1998	Puttick G J	2007	Wood D P	2020
Irwin L	2011	Reed M	2004	Wood M	2020
Jacobs M	2014	Rees W T	2018	Wood R	2023
James E M	2008	Resnekov I R	1995	Woolfe K F	1989
Jessup R D	2018	Reynolds G	2020	Young J S	2013
Johnston J	2010	Richardson T	2021	Zaininger A K	2006
Jones D E	2021	Riddell B A	1994	C	
Kariks A J	2008	Roberts M	2023		
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SAILING SEASON 2023–24 PERPETUAL TROPHY WINNERS

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KELLY CUP H Smith	Shambles	JACK MILLARD TROPHY G Irwin	Clewless?
	Snamotes		
ANITRA V TROPHY W Ellis	Delinquent	JOHN TAYLOR COOK MEMORIAL TO D Salter M	ister Christian
AWANUI TROPHY	Dennquem	KAROO TROPHY	ster Christian
Peter Woodhead	XC3SS	G Summerhayes	Little Bird
BERYL DIBBEN TROPHY	AC355	LES ARDOUIN CANNON TROPHY	Little Bird
C Baker	Shambles		Double Dutch
BOB BROWN TROPHY	2.14	MAGIC DRAGON TROPHY	
W Ellis	Delinquent	P Scott M Pearse	Cherub
BROOKER TROHPY	1	MERRINGTON TROPHY	
Tasty Syndicate	Very Tasty	P Herscovics	Shine On
BROTHERS TROPHY		NORM BROWN HANDICAP TROPHY	<i>Y</i>
Peter Chapman	May Be XI	G Purcell	Scuttlebutt
BRYAN KIRKWOOD MEMORIAI	TROPHY	NORM BROWN SCRATCH TROPHY	
S Anderson	Le Mistral	A Mcpherson	U2
CARESS TROPHY		PETER GREGORY MEMORIAL TRO	
A Broadbent	Eloise	S Langman	Maluka
CAVALIER BOWL		PHAR LAP FILM TROPHY	
Peter Donnelly	Flying Circus	K Twible	Yvonne
CAVALIER CUP		P.J. WORRALL TROPHY	п.
C Mitchell	Centaurus	J Bond	Enigma
CENTENARY TROPHY		PINCHGUT TROPHY	CI 1
P Scott & M Pearse	Cherub	P Scott & M Pearse	Cherub
CENTENARY OF FEDERATION M		RANGER TROPHY	11,
P Scott & M Pearse	Cherub	M van der Wal	Hoana
CLARK ISLAND TROPHY		RANGER HALF-MODEL TROPHY D Brown	Etrenne
G Kompolthy	Mr Mojo		Lirenne
GLIFF GALE 50th TROPHY	4	RUSS CHAPMAN TROPHY T Richardson	Artemis
T Richardson	Artemis	THE SLIGAR SLAM TROPHY	Artemis
COMMODORE CUP S Hunt	Nike	Tasty Syndicate	Very Tasty
	Nike	SLOCUM TROPHY	rery lasty
CURRAWONG CUP H Smith	Shambles	D Rockliff	Horace
DRISCOLL CUP	Snamoles	SHEEP STATION TROPHY	
L Lorrimer	Barranoa	Blues Point Yacht Club	
FOLKBOAT HALF MODEL	Barranoa	SOR TROPHY	
B Thompson	Isabella	G Kompolthy	Mr Mojo
GALE TROPHY	-2000	TARA IPO TROPHY	
D Rockliff	Horace	K Twible	Yvonne
GATELY CHAMPAGNE TROPHY		TEMPEST TROPHY	
S Kelly	Lonely	J Jeremy	Tingari
GRETEL TROPHY	•	TINGIRA TROPHY	
D Salter	Mister Christian	R. Langley	Lonely
H.S. LLOYD MEMORIAL TROPH	Y	VALIANT TROPHY	
H Smith	Shambles	J Barnett	Huon Chief
IDA TROPHY		VANITY TROPHY J Griffin	Zara
S Kelly	Lonely	THE VICTOR TROPHY	zara
IDLE HOUR TROPHY		T Cosh and B Dover	
J Barnett	Huon Chief	1 Cosh and D Dover	

VIC DIBBEN TROPHY TROPHIES NOT AWARDED 2023–24

H Smith Shambles ANNIVERSARY CUP

CENTENARY PLATE

BILL LAWLER OFFSHORE TROPHY

G Kompolthy
D Salter
FIDELIS TROPHY
S Kelly
MISCHIEF MEDAL

J Jeremy MODERN BOATING MAGAZINE TROPHY

S Hunt

MURIEL TROPHY

K Twible

PLATYPUS TROPHY

P Donnelly

TEAPOT TROPHY

VAGABOND MEDAL

H.G. 141

LO G. PLATE

H Smith J.O.G. PLATE

P Chapman CLIFF GALE MEDAL S Anderson DAYDREAM SHIELD D Rockliff

MEDAL WINNERS 2023–2024

GOLD MEDALS

Cavalier 28 Division (PHS) Overall Flying Circus Peter Donnelly Cavalier 28 Division (PHS) Summer Scuttlehutt Greg Purcell Craig Mitchell Cavalier 28 Division (Scr.) Overall Centaurus Craig Mitchell Cavalier 28 Division (Scr.) Summer Centaurus (PHS) Overall David Salter Classic Division Mister Christian Classic Division (PHS) Spring Hoana Martin van der Wal (PHS) Summer Classic Division Zara John Griffin Commodore Cup (PHS) Nike Sam Hunt Cruiser Racer Fleet (Overall) Lonely Sean Kelly Cruiser Racer Fleet Shambles (Spring) Herschel Smith Cruiser Racer Fleet (Summer) Lonely Sean Kelly Mixed Fleet (Short Series) (PHS) Tingari John Jeremy Sunday Classic Non Spin. (PHS) Cheruh Peter Scott/Mark Pearse Sunday Non Spinnaker Yvonne Kylie Twible (PHS) Super 30 Fleet George Kompolthy (PHS) Mr Mojo Super 30 Fleet (W/L)Very Tasty Tasty Syndicate Winter Division 1 Shambles Herschel Smith (PHS) Winter Division 2 May Be XI Peter Chapman (PHS) Winter Division 3 (PHS) Le Mistral Stuart Anderson Winter Division 4 (PHS) Horace Dave Rockliff

SILVER MEDALS

Cavalier 28 Division (PHS) Overall Centaurus Craig Mitchell Cavalier 28 Division (PHS) Summer Peter Donnelly Flying Circus Cavalier 28 Division (Scr.) Overall Scuttlebutt Greg Purcell Andrew McPherson Cavalier 28 Division (Scr.) Summer 112 Classic Division (PHS) Overall Zara John Griffin Classic Division (PHS) Spring Mister Christian David Salter Classic Division (PHS) Summer Mister Christian David Salter Commodore Cup (PHS) Vanity John Crawford Cruiser Racer Fleet (Overall) Shambles Herschel Smith Cruiser Racer Fleet (Spring) Lonely Sean Kelly Cruiser Racer Fleet (Summer) Tingari John Jeremy Shambles Herschel Smith Mixed Fleet (Short Series) (PHS) Sunday Classic Non Spin. (PHS) Isabella Bill Thompson Sunday Non Spinnaker Paper Moon Denis Williams (PHS) Super 30 Fleet (PHS) Roger That David Ingram/Alex Salmon Double Dutch Winter Division 1 Phil Tanner (PHS) Winter Division 2 Mister Christian David Salter (PHS Winter Division 3 Yvonne Kylie Twible (PHS) Winter Division 4 (PHS) Isabella Bill Thompson

BRONZE MEDALS

Cavalier 28 Division Cavalier 28 Division	(PHS) Overall	Scuttlebutt	Greg Purcell
Cavalier 28 Division	(PHS) Summer	Centaurus U2	Craig Mitchell Andrew McPherson
-	(Scr.) Overall	~ =	
Cavalier 28 Division	(Scr.) Summer	Flying Circus	Peter Donnelly
Classic Division	(PHS) Overall	Fagel Grip	Jerry Lees
Classic Division	(PHS) Spring	Fagel Grip	Jerry Lees
Classic Division	(PHS) Summer	Fagel Grip	Jerry Lees
Commodore Cup	(PHS)	Huon Chief	Joel Barnett
Cruiser Racer Fleet	(Overall)	Rapid Transit	A Wyllie/B Abbott/M Mclean
Cruiser Racer Fleet	(Spring)	Rapid Transit	A Wyllie/B Abbott/M Mclean
Cruiser Racer Fleet	(Summer)	Rapid Transit	A Wyllie/B Abbott/M Mclean
Mixed Fleet (Short Series)	(PHS)	Delinquent	Warwick Ellis
Sunday Classic Non Spin.	(PHS)	Anitra V	Philip Brown
Sunday Non Spinnaker	(PHS)	Samphire	Chris Manion
Super 30 Fleet	(PHS)	Very Tasty	Tasty Syndicate
Winter Division 1	(PHS)	Clewless?	Guy Irwin
Winter Division 2	(PHS)	Caress	Michael Paull
Winter Division 3	(PHS)	Samphire	Chris Manion
Winter Division 4	(PHS)	Windermere	Miles Grant

Kelly Cup Shambles Herschel Smith



Shambles on her way to win the Kelly Cup on 6 April 2024

RACE RESULTS 2023–2024

SUPER 30 GOLD CUP PHS

n	ivision	T			aantat	- 	1	T
v	IVISION	ŀ	(GE	re	sentat	ive: G	uv J	ırwın

1	Pos	1st	2nd	3rd
Mr Mojo	1	5	3	1
Roger That	2	3	4	3
Very Tasty	3	2	4	3
Clewless?	4	1	3	4
Like Oxygen	5	5		1
XC3SS	6		1	5
Don't Panic!	7	2	2	1
Wilding 3	8			
Balmain Tiger	9	1		

SUPER 30 W/L SERIES

Division Representative: Guy Irwin

	Pos.	1st	2nd	3rd
Very Tasty	1	2	1	
Like Oxygen	2	2		
XC3SS	3		1	2
Mr Mojo	4		1	
Roger That	5			2
Don't Panic!	6		1	
Clewless?	7			
Balmain Tiger	8			
Wildling 3	8			

CAVALIER 28 SERIES

Division Representative: Craig Mitchell

Scratch Results

	Pos.	1st	2nd	3rd
Centaurus	1	8	1	2
Scuttlebutt	2	3	1	5
U2	3	1	5	3
Flying Circus	4	1	5	2
Quambi	5		1	1
Trikerie Bay	6			

Handicap Results

Flying Circus	1	2	6	2
Centaurus	2	4		5
Scuttlebutt	3	2	4	3
U2	4	2	3	
Quambi	5	2		3
Trikerie Bay	6	1		



Photo Geraldine Wilkes

A Cavalier 28 start

CRUISER RACER FLEET

Division Representative: Herschel Smith				
1	Pos.	1st	2nd	3rd
Lonely	1	1	3	2
Shambles	2	2	1	1
Rapid Transit	3	1	1	1
Tingari	4	1	3	1
Double Dutch	5		2	3
Delinquent	6	3		1
Split	7	2		1
Manu Kai	8		2	2
Amity	9			
Orient Express	10	2	1	
Windshadow	11	1		1
Hotspur ²	12			
Independence	13			
Up-n-Adam	14			

MIXED FLEET

Division Representative: Guy Irwin

•	Pos.	1st	2nd	3rc
Tingari	1		3	4
Shambles	2	2	3	
Delinquent	3	3		1
Double Dutch	4	2	1	1
Clewless?	5	2	1	1
Amity	6			1
Daydream	7	1		1
Independence	8		1	1
Le Mistral	9		1	
Ariel	10			
Up-n-Adam	10			

CLASSIC DIVISION

Division Representative: David Salter

•	Duvia Saitei	
	and Mark Pearse	

	Pos.	1st	2nd	3rd
Mister Christian	1	3	3	4
Zara	2	3	4	4
Fagel Grip	3	2	4	2
Hoana	4	2	6	3
Malohi	5	3	2	
Eloise	6	4	1	2
Tamaris	7	4	1	2
Anitra V	8		2	1
Caress	9	1		1
Nina	10	1		4
Sea Rover	11			

SUNDAY NON-SPINNAKER Division Representative: Chris Manion

Division Represen	Division Representative: Units Manion				
_	Pos.	1st	2nd	3rd	
Yvonne	1		2	2	
Paper Moon	2		1		
Samphire	3	1	1	1	
Trixie	4	1	1	1	
Le Mistral	5	1	1	1	
Clewless?	6	2		1	
Camilla	7	2			
Crackerjack	8	1			
L'Oubli	9				
As You Do	10		1	1	
Double Dutch II	1	1	1		
Daydream	12		1	1	
5 to 6	13				
Amitv	14				

SUNDAY CLASSICS NON-SPINNAKER **Division Representative:** Bill Thompson

Lonely

Pos.	1st	2nd	3rd
1	5		2
2	1	4	1
3	2	1	
4	1	2	1
5		1	1
6			1
7			
8			
8			
	1 2 3 4 5 6 7	1 5 2 1 3 2 4 1 5	1 5 2 1 4 3 2 1 4 1 2 5 1 6 7



Photo John Jeremy

Yvonne crossing the line in a close finish on Sunday 10 March 2024

WINTER SERIES DIVISION 1

Spinnaker

Division Representative: Club Captain

	Pos.	1st	2nd	3rd
Shambles	1	2		2
Double Dutch	2	1		1
Clewless?	3	1	3	
Hot Bubbles	3	4	1	
Paper Moon	5			
Delinquent	6			
Very Tasty	7	1		
Illusion	8			

WINTER SERIES DIVISION 2

Classic Spinnaker

	Pos.	lst	2nd	3rd
May Be XI	1	2	1	
Mister Christian	2	1	1	
Caress	3		1	1
Huon Chief	4	1		1
Fagel Grip	5			1
Vanity	6			1
Theme	7			
Etrenne	8		1	
Tamaris	9			
Cherub	10			

WINTER SERIES DIVISION 3

Non Spinnaker

	Pos.	1st	2nd	3rd
Le Mistral	1	1	1	
Yvonne	2		1	2
Samphire	3		1	
Up-n-Adam	4	1		
Ping	5			
As You Do	6	1		
Tingari	7			
Wind Shadow	8	1		1
Flying Brandy	9		1	1
Out Of Africa	10	1		
Lonely	11			
Trixie	12		1	
L'Oubli	13			
Manu Kai	14			1
Wyandot	15			
Daydream	16			

WINTER SERIES DIVISION 4

Classic Non Spinnaker

Classic 11011 Spinnakei				
	Pos.	1st	2nd	3rd
Horace	1		3	1
Isabella	2	1		3
Windermere	3	1		
Beowulf	4	1		
Sylvena	5		1	
Windward II	6			
Hoana	7	1		1
Anitra V	8			
Vivienne Marie	9			
Casurina	10			



Photo John Jeremy

Clewless? about to finish in a Sumday non-spinnaker race

