

HAYLE SURF LIFESAVING CLUB AGM

24th NOVEMBER 2023

HAYLE SURF LIFESAVING CLUB AT 7:30pm

Present –, Ben Jacobs, Fiona Jacobs, Nick Brown, Anna Brown, Gerard Hughes, Anna Brown, Graham Williams, Curtis Young, James Deacon, Ria Stephens, Colin Wilson, Josh Chandler, Andrea Harvey, Colin Higgins, Matthew Perry, Ben Holtaway, Andrew Berriman. Amanda Simons, San Ishmael, Becky Hughes, Lowenna Chandler, Sarah Hoggett Crisp & Charlie Hoggett Crisp

- 1) Vice Chair Ben Jacobs welcomed everyone to the AGM
- 2) Apologies – Emma Tredinnick, Traci Parker, Emma Collins, Dan Stephens, Gilly Gratton, Kim Riggall, Steph Langley, Tina Hughes and Tim Eustace
- 3) Minutes of the 2022 AGM were ratified proposed by Gerard Hughes and Seconded by Curtis Young
- 4) Chairperson's Report – Ben Jacobs read Emma Tredinnick's report (See Attached)
- 5) Secretary's Report _ Fiona Jacobs (See Attached)
- 6) Treasurer's Report – Traci Parker (See Attached)

Ratify Club Accounts – Proposed Traci Parker
Seconded Graham Williams

- 7) Club Captain's Report – Nick Brown (See Attached)
- 8) Election of Club Officer's

President – Tim LaTouche
Proposed Nick Brown Seconded Ben Holtaway

Chairperson – Ben Jacobs
Ben Jacobs – Proposed by Matthew Perry Seconded by James Deacon and Emma Tredinnick Proposed Fiona Jacobs Seconded Ria Stephens – Ben received the most votes

Vice Chair – Andrew Berriman
Proposed Fiona Jacobs Seconded Matthew Perry

Secretary – Fiona Jacobs

Proposed Nick Brown Seconded Sarah Hoggett Crisp

Membership Secretary – Lowenna Chandler

Proposed Fiona Jacobs Seconded Amanda Simons

Treasurer – Traci Parker

Proposed Fiona Jacobs Seconded Lowenna Chandler

Committee Members –

Emma Tredinnick – Proposed Anna Brown Seconded Fiona Jacobs

Charlie Hoggett Crisp, Sarah Hoggett Crisp, Colin Wilson, Colin Higgins, Gilly

Gratton, Gerard Hughes - Proposed Andrew Berriman Seconded Graham Williams

9) Membership Fees – 1st Jan 2024

Nick Brown proposed Gerard Hughes seconded membership should increase by £5 and Sarah Hoggett Crisp proposed and James Deacon seconded membership should increase by £10. The majority voted to increase by £5. Therefore memberships for 1st Jan 2024 will be;

Senior - £60.00

Junior - £50.00

Nippers and Sandhoppers - £40.00

Family membership - £175.00

Non- active members - £30.00

10) Changes to constitution – None

11) Elect any Life Members – None

12) Any other business – None

The meeting closed at 20:08

HAYLE SURF LIFESAVING CLUB
ACTIVE MEMBERS MEETING 2023

1) Election of Officers –

Captain – Nick Brown
Proposed Matthew Perry Seconded Sarah Hoggett Crisp

Vice Captain – James Deacon
Proposed Nick Brown Seconded Colin Higgins

Team Managers
Seniors – Colin Higgins
Proposed James Deacon Seconded San Ishmael
Juniors – Nick Brown
Proposed Graham Willaims Seconded Gerard Hughes

Team Admin Nippers – Fiona Jacobs
Proposed Andrew Berriman Seconded Ben Holtaway

Gear Steward – Charlie Hoggett Crisp
Proposed Fiona Jacobs Seconded Colin Higgins

Quarter Master – Anna Brown
Proposed Josh Chandler Seconded Charlie Hoggett Crisp
Assistant Quarter Master – Andrea Harvey
Proposed Colin Higgins Seconded Charlie Hoggett Crisp

Training Officer – Matthew Perry
Proposed Andrea Harvey Seconded Ben Holtaway

IRB Officer – Nick Runnalls
Proposed Nick Brown Seconded Josh Chandler

School Liaison Officer – Ben Holtaway
Proposed Amanda Simons Seconded Matthew Perry

Child Protection Officers – Traci Parker & Colin Wilson
Proposed Fiona Jacobs Seconded Sarah Hoggett Crisp

Web Design Steph Langley
Proposed Nick Brown Seconded Colin Higgins

Social Secretary – Emma Collins
Proposed Lowenna Chandler Seconded Colin Higgins

Nipper Officers – Traci Parker, Emma Tredinnick, Nick Brown, Kim Riggall, Ben Jacobs, Ben Holtaway, Curtis Young, Amanda Simons, Andrew Berriman, Josh Chandler, Ria Stephens & Colin Wilson all willing to stand again.
Proposed Anna Brown Seconded Colin Higgins

San Ishmael, Becky Hughes, Sam Clarke, James Burlingham, Matt Walters, Rob Mackie and Paul Friday - Proposed Curtis Young Seconded Josh Chandler

Sandhopper Officers - Ben Jacobs & Dan Stephens
Proposed Colin Higgins Seconded Colin Wilson

Buildings Manager – Colin Higgins
Proposed James Deacon Seconded Charlie Hoggett Crisp

2) Any other business

- Christmas Day swim to go ahead this year 10am for 10:30am
- Membership – It was agreed that this is to be paid by the end of the year
- Medals – Lee Stanbury can provide medals for the Club Gala at £1.49 each. It was proposed by San Ishmael and seconded by Graham Williams to buy enough for 2024 Club gala.

The meeting closed at 20:50

Date of next meeting – 7th Jan at 4:30pm

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
HAYLE SURF LIFE SAVING CLUB**

Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

HAYLE SURF LIFE SAVING CLUB

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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HAYLE SURF LIFE SAVING CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1035924

Principal address

Riviere Towans
Phillack
Hayle
Cornwall
TR27 5AF

Trustees

Ms T Parker Treasurer and Child Protection
F Jacobs Secretary
E Tredinnick
B Jacobs Chairman
T LaTouche President (appointed 1/1/2023)
A Berriman Vice-Chairman (appointed 1/1/2023)
L Chandler Membership Secretary (appointed 1/1/2023)
C Hoggett Crisp (appointed 1/1/2023)
S Hoggett Crisp (appointed 1/1/2023)
C Wilson Child Protection (appointed 1/1/2023)
C Higgins (appointed 1/1/2023)
G Gratton (appointed 1/1/2023)
G Hughes (appointed 1/1/2023)
N Brown Captain (appointed 1/1/2023)

Independent Examiner

Robert Langley ATT CTA
Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

Approved by order of the board of trustees on 29 November 2024 and signed on its behalf by:

B Jacobs - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HAYLE SURF LIFE SAVING CLUB**

Independent examiner's report to the trustees of Hayle Surf Life Saving Club

I report to the charity trustees on my examination of the accounts of Hayle Surf Life Saving Club (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert Langley ATT CTA

Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

29 November 2024

HAYLE SURF LIFE SAVING CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,952	-	4,952	13,864
Other trading activities	3	59,253	-	59,253	41,485
Investment income	4	126	-	126	7
Total		64,331	-	64,331	55,356
 EXPENDITURE ON					
Raising funds		44,446	-	44,446	31,802
Charitable activities					
General fund raising activities		14,074	-	14,074	24,041
Total		58,520	-	58,520	55,843
 NET INCOME/(EXPENDITURE)		 5,811	 -	 5,811	 (487)
 RECONCILIATION OF FUNDS					
Total funds brought forward		630,455	20,001	650,456	650,943
 TOTAL FUNDS CARRIED FORWARD		 636,266	 20,001	 656,267	 650,456

The notes form part of these financial statements

HAYLE SURF LIFE SAVING CLUB

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	586,704	20,001	606,705	608,232
CURRENT ASSETS					
Stocks	8	2,450	-	2,450	2,450
Cash at bank		47,112	-	47,112	39,774
		49,562	-	49,562	42,224
NET CURRENT ASSETS		49,562	-	49,562	42,224
TOTAL ASSETS LESS CURRENT LIABILITIES		636,266	20,001	656,267	650,456
NET ASSETS		636,266	20,001	656,267	650,456
FUNDS	9				
Unrestricted funds				636,266	630,455
Restricted funds				20,001	20,001
TOTAL FUNDS				656,267	650,456

The financial statements were approved by the Board of Trustees and authorised for issue on 29 November 2024 and were signed on its behalf by:

B Jacobs - Trustee

T Parker - Trustee

HAYLE SURF LIFE SAVING CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	4,152	2,291
Grants	800	11,573
	<u>4,952</u>	<u>13,864</u>

HAYLE SURF LIFE SAVING CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Co-op	-	2,688
Sportsbid	-	8,685
Sported	-	200
Devon & Cornwall Police	800	-
	800	11,573
	800	11,573

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	12,077	7,133
Membership & subscriptions	16,562	11,290
Swimming fees/subs	16,169	17,052
Course fees	2,097	-
Clothing & kit sales	4,257	4,782
Equipment sales	1,150	150
Competition fees	6,941	913
Sundry income	-	165
	59,253	41,485
	59,253	41,485

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	126	7
	126	7
	126	7

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

HAYLE SURF LIFE SAVING CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,864	-	13,864
Other trading activities	41,485	-	41,485
Investment income	7	-	7
Total	55,356	-	55,356
EXPENDITURE ON			
Raising funds	31,802	-	31,802
Charitable activities			
General fund raising activities	24,041	-	24,041
Total	55,843	-	55,843
NET INCOME/(EXPENDITURE)	(487)	-	(487)
RECONCILIATION OF FUNDS			
Total funds brought forward	630,942	20,001	650,943
TOTAL FUNDS CARRIED FORWARD	630,455	20,001	650,456

7. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 January 2023 and 31 December 2023	492,315	117,313	609,628
DEPRECIATION			
At 1 January 2023	-	1,396	1,396
Charge for year	-	1,527	1,527
At 31 December 2023	-	2,923	2,923
NET BOOK VALUE			
At 31 December 2023	492,315	114,390	606,705
At 31 December 2022	492,315	115,917	608,232

HAYLE SURF LIFE SAVING CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

8. STOCKS

	2023	2022
	£	£
Stocks	<u>2,450</u>	<u>2,450</u>

9. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	630,455	5,811	636,266
Restricted funds			
Co-op	1,489	-	1,489
Sportsbid	8,712	-	8,712
Esc Lottery	9,800	-	9,800
	<u>20,001</u>	<u>-</u>	<u>20,001</u>
TOTAL FUNDS	<u>650,456</u>	<u>5,811</u>	<u>656,267</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	64,331	(58,520)	5,811
TOTAL FUNDS	<u>64,331</u>	<u>(58,520)</u>	<u>5,811</u>

Comparatives for movement in funds

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	630,942	(487)	630,455
Restricted funds			
Co-op	1,489	-	1,489
Sportsbid	8,712	-	8,712
Esc Lottery	9,800	-	9,800
	<u>20,001</u>	<u>-</u>	<u>20,001</u>
TOTAL FUNDS	<u>650,943</u>	<u>(487)</u>	<u>650,456</u>

HAYLE SURF LIFE SAVING CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,356	(55,843)	(487)
	<u>55,356</u>	<u>(55,843)</u>	<u>(487)</u>
TOTAL FUNDS	<u>55,356</u>	<u>(55,843)</u>	<u>(487)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	630,942	5,324	636,266
Restricted funds			
Co-op	1,489	-	1,489
Sportsbid	8,712	-	8,712
Esc Lottery	9,800	-	9,800
	<u>20,001</u>	<u>-</u>	<u>20,001</u>
TOTAL FUNDS	<u>650,943</u>	<u>5,324</u>	<u>656,267</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,687	(114,363)	5,324
	<u>119,687</u>	<u>(114,363)</u>	<u>5,324</u>
TOTAL FUNDS	<u>119,687</u>	<u>(114,363)</u>	<u>5,324</u>

HAYLE SURF LIFE SAVING CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

HAYLE SURF LIFE SAVING CLUB

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,152	2,291
Grants	800	11,573
	4,952	13,864
Other trading activities		
Fundraising events	12,077	7,133
Membership & subscriptions	16,562	11,290
Swimming fees/subs	16,169	17,052
Course fees	2,097	-
Clothing & kit sales	4,257	4,782
Equipment sales	1,150	150
Competition fees	6,941	913
Sundry income	-	165
	59,253	41,485
Investment income		
Deposit account interest	126	7
	64,331	55,356
EXPENDITURE		
Other trading activities		
Club activities cost	8,405	6,863
Club functions cost	6,257	3,290
Cost of clothing for resale	5,945	4,079
SLSGB subscriptions	8,298	6,775
Affiliation fees	200	200
Examination & course fees	1,544	5,591
Competition expenses	13,797	5,004
	44,446	31,802
Charitable activities		
Rates and water	995	157
Insurance	1,857	2,815
Light and heat	2,060	2,052
Telephone	501	65
Sundries	44	-
Building repairs	4,038	4,109
Equipment costs	2,772	13,480
Mule & IRB costs	280	834
	12,547	23,512

This page does not form part of the statutory financial statements

HAYLE SURF LIFE SAVING CLUB

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
Support costs		
Management		
Plant and machinery	1,527	529
Total resources expended	<u>58,520</u>	<u>55,843</u>
Net income/(expenditure)	<u>5,811</u>	<u>(487)</u>

This page does not form part of the statutory financial statements

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
HAYLE SURF LIFE SAVING CLUB**

Greenwood Wilson
The Old School
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HAYLE SURF LIFE SAVING CLUB

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HAYLE SURF LIFE SAVING CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1035924

Principal address

Riviere Towans
Phillack
Hayle
Cornwall
TR27 5AF

Trustees

Ms T Parker Treasurer and Child Protection
F Jacobs Secretary
E Tredinnick
B Jacobs Chairman
T LaTouche President (appointed 1/1/2023)
A Berriman Vice-Chairman (appointed 1/1/2023)
L Chandler Membership Secretary (appointed 1/1/2023)
C Hoggett Crisp (appointed 1/1/2023)
S Hoggett Crisp (appointed 1/1/2023)
C Wilson Child Protection (appointed 1/1/2023)
C Higgins (appointed 1/1/2023)
G Gratton (appointed 1/1/2023)
G Hughes (appointed 1/1/2023)
N Brown Captain (appointed 1/1/2023)

Independent Examiner

Robert Langley ATT CTA
Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

Approved by order of the board of trustees on 29 November 2024 and signed on its behalf by:

B Jacobs - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HAYLE SURF LIFE SAVING CLUB**

Independent examiner's report to the trustees of Hayle Surf Life Saving Club

I report to the charity trustees on my examination of the accounts of Hayle Surf Life Saving Club (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert Langley ATT CTA

Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

29 November 2024

HAYLE SURF LIFE SAVING CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
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Total		<u>64,331</u>	<u>-</u>	<u>64,331</u>	<u>55,356</u>
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General fund raising activities		14,074	-	14,074	24,041
Total		<u>58,520</u>	<u>-</u>	<u>58,520</u>	<u>55,843</u>
NET INCOME/(EXPENDITURE)		5,811	-	5,811	(487)
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Total funds brought forward		630,455	20,001	650,456	650,943
TOTAL FUNDS CARRIED FORWARD		<u><u>636,266</u></u>	<u><u>20,001</u></u>	<u><u>656,267</u></u>	<u><u>650,456</u></u>

The notes form part of these financial statements

HAYLE SURF LIFE SAVING CLUB

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	586,704	20,001	606,705	608,232
CURRENT ASSETS					
Stocks	8	2,450	-	2,450	2,450
Cash at bank		47,112	-	47,112	39,774
		49,562	-	49,562	42,224
NET CURRENT ASSETS		49,562	-	49,562	42,224
TOTAL ASSETS LESS CURRENT LIABILITIES		636,266	20,001	656,267	650,456
NET ASSETS		636,266	20,001	656,267	650,456
FUNDS	9				
Unrestricted funds				636,266	630,455
Restricted funds				20,001	20,001
TOTAL FUNDS				656,267	650,456

The financial statements were approved by the Board of Trustees and authorised for issue on 29 November 2024 and were signed on its behalf by:

B Jacobs - Trustee

T Parker - Trustee

HAYLE SURF LIFE SAVING CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	4,152	2,291
Grants	800	11,573
	<u>4,952</u>	<u>13,864</u>

HAYLE SURF LIFE SAVING CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Co-op	-	2,688
Sportsbid	-	8,685
Sported	-	200
Devon & Cornwall Police	800	-
	800	11,573
	800	11,573

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	12,077	7,133
Membership & subscriptions	16,562	11,290
Swimming fees/subs	16,169	17,052
Course fees	2,097	-
Clothing & kit sales	4,257	4,782
Equipment sales	1,150	150
Competition fees	6,941	913
Sundry income	-	165
	59,253	41,485
	59,253	41,485

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	126	7
	126	7
	126	7

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

HAYLE SURF LIFE SAVING CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,864	-	13,864
Other trading activities	41,485	-	41,485
Investment income	7	-	7
Total	55,356	-	55,356
EXPENDITURE ON			
Raising funds	31,802	-	31,802
Charitable activities			
General fund raising activities	24,041	-	24,041
Total	55,843	-	55,843
NET INCOME/(EXPENDITURE)	(487)	-	(487)
RECONCILIATION OF FUNDS			
Total funds brought forward	630,942	20,001	650,943
TOTAL FUNDS CARRIED FORWARD	630,455	20,001	650,456

7. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 January 2023 and 31 December 2023	492,315	117,313	609,628
DEPRECIATION			
At 1 January 2023	-	1,396	1,396
Charge for year	-	1,527	1,527
At 31 December 2023	-	2,923	2,923
NET BOOK VALUE			
At 31 December 2023	492,315	114,390	606,705
At 31 December 2022	492,315	115,917	608,232

HAYLE SURF LIFE SAVING CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

8. STOCKS

	2023	2022
	£	£
Stocks	<u>2,450</u>	<u>2,450</u>

9. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	630,455	5,811	636,266
Restricted funds			
Co-op	1,489	-	1,489
Sportsbid	8,712	-	8,712
Esc Lottery	9,800	-	9,800
	<u>20,001</u>	<u>-</u>	<u>20,001</u>
TOTAL FUNDS	<u>650,456</u>	<u>5,811</u>	<u>656,267</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	64,331	(58,520)	5,811
TOTAL FUNDS	<u>64,331</u>	<u>(58,520)</u>	<u>5,811</u>

Comparatives for movement in funds

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	630,942	(487)	630,455
Restricted funds			
Co-op	1,489	-	1,489
Sportsbid	8,712	-	8,712
Esc Lottery	9,800	-	9,800
	<u>20,001</u>	<u>-</u>	<u>20,001</u>
TOTAL FUNDS	<u>650,943</u>	<u>(487)</u>	<u>650,456</u>

HAYLE SURF LIFE SAVING CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,356	(55,843)	(487)
	<u>55,356</u>	<u>(55,843)</u>	<u>(487)</u>
TOTAL FUNDS	<u><u>55,356</u></u>	<u><u>(55,843)</u></u>	<u><u>(487)</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	630,942	5,324	636,266
Restricted funds			
Co-op	1,489	-	1,489
Sportsbid	8,712	-	8,712
Esc Lottery	9,800	-	9,800
	<u>20,001</u>	<u>-</u>	<u>20,001</u>
TOTAL FUNDS	<u><u>650,943</u></u>	<u><u>5,324</u></u>	<u><u>656,267</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,687	(114,363)	5,324
	<u>119,687</u>	<u>(114,363)</u>	<u>5,324</u>
TOTAL FUNDS	<u><u>119,687</u></u>	<u><u>(114,363)</u></u>	<u><u>5,324</u></u>

HAYLE SURF LIFE SAVING CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

HAYLE SURF LIFE SAVING CLUB

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,152	2,291
Grants	800	11,573
	4,952	13,864
Other trading activities		
Fundraising events	12,077	7,133
Membership & subscriptions	16,562	11,290
Swimming fees/subs	16,169	17,052
Course fees	2,097	-
Clothing & kit sales	4,257	4,782
Equipment sales	1,150	150
Competition fees	6,941	913
Sundry income	-	165
	59,253	41,485
Investment income		
Deposit account interest	126	7
	64,331	55,356
EXPENDITURE		
Other trading activities		
Club activities cost	8,405	6,863
Club functions cost	6,257	3,290
Cost of clothing for resale	5,945	4,079
SLSGB subscriptions	8,298	6,775
Affiliation fees	200	200
Examination & course fees	1,544	5,591
Competition expenses	13,797	5,004
	44,446	31,802
Charitable activities		
Rates and water	995	157
Insurance	1,857	2,815
Light and heat	2,060	2,052
Telephone	501	65
Sundries	44	-
Building repairs	4,038	4,109
Equipment costs	2,772	13,480
Mule & IRB costs	280	834
	12,547	23,512

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HAYLE SURF LIFE SAVING CLUB

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
Support costs		
Management		
Plant and machinery	1,527	529
Total resources expended	<u>58,520</u>	<u>55,843</u>
Net income/(expenditure)	<u>5,811</u>	<u>(487)</u>

This page does not form part of the statutory financial statements