

Oulton Broad Water Sports Centre

Oulton Broad Water Sports Centre is a Charitable Incorporated Organisation, registered in England and Wales, No. 1193626

Address: Oulton Broad Water Sports Centre, Colman's Dyke, Nicholas Everitt Park, Oulton Broad, Suffolk, NR33 9JR

Trustees' Annual Report for the period 23rd Feb 2021 to 31st March 2022

Objectives and Activities

Purpose

The object of the CIO is the promotion of community participation in healthy recreation for the benefit of the public in Suffolk, Norfolk and the East Anglian region by providing facilities to participate in water sports and providing training to enable the safe participation of the public in water sports.

Activities

This has been the first year of operation the new CIO. Owing to the COVID 19 pandemic and the need to rebuild the management of the water sports centre, by a new voluntary team, the main activities of the Oulton Broad Water Sports Centre (the Centre) in 2021-2022 concentrated upon raising funds and making good the facilities of the Centre.

Our delivery of training activities to schools, youth groups and those seeking water sports qualifications was not possible until the Centre had re-established the accreditation of the Royal Yachting Association (RYA), British Canoeing (BC) and the Adventure Activities Licencing Authority (AALA). This was not fully achieved until towards the end of the water sports season.

As part of our fund-raising efforts, we were able to introduce a new service to the Oulton Broad area by hiring paddle boards and kayaks to the public. This also raised awareness of the facilities of the Centre, and enabled about 240 adults and 90 children to take part in sessions of paddle sports: for most of them this was a completely new experience. This was in line with the objects of the CIO, as it provided the opportunity to safely take part in water sports.

In addition, the Water Sports building, which had already been empty for a year, has now been internally repaired and decorated, so that it can be fully used from April 2022.

Public Benefit

The Trustees have had regard to the guidance on public benefit and believe that even the restricted activities carried out in the year were of benefit to the public, who were keen to enjoy outdoor activities after over a year of COVID restrictions. In addition, the promotion of the Centre was essential for the recruitment of schools and other organisations for the year 2022-3. Hiring was at commercial rates, in line with the pricing policy, as it was public provision rather than the special rates offered to schools and youth groups.

Funds were spent purely on the essentials of bringing buildings and equipment up to standard, and paying for the necessary licences and utilities. No staff were employed, and all of the running of the Centre and as much as possible of the remedial repairs and redecoration was carried out by volunteers.

Volunteers

The Centre has approximately 40 volunteers who help with different aspects of the work. Many of the volunteers regularly maintain and service the watercraft, and this year they have also carried out nearly all the non-technical maintenance of the centre: decorating, cleaning etc., our records show that the total volunteering time contributed was 92 days (full-time equivalent). 86 volunteer days enabled the hiring service to be run and 54 days were spent on craft maintenance.

In addition, all the professional water sports documentation, organisation administration, fund raising (Grants), finance, HR, PR and IT work has been carried out by volunteers. This voluntary management contribution is harder to evaluate as mostly it occurs in the home setting, we estimate this to be at least 132 days. The trustees (all unpaid) have met monthly for most of this start-up year, contributing a further 39 days. In total at least 403 days have been contributed by our volunteer team.

Many of these people are of retirement age and more vulnerable to COVID, so could not do as much as they would have liked, but still helped where they could.

Achievements

The main objectives this year were:

- to get the Centre fit for purpose
- to open the Centre, if only for limited services,
- to achieve recognition by the Royal Yachting Association, and other bodies, to ensure that water sports could be undertaken in a safe and professional manner,
- and to ensure that schools and other organisations heard that we would be able to run courses and activities at various levels once the COVID restrictions were lifted, and groups felt safe to mix again.

All these objectives have been achieved, as

- The internal facilities of the Water Sports Centre have been repaired, and decorated and are now fully functional,
- The centre was open at the weekends in the summer of 2021, for the hire of paddle boards and kayaks,
- The Centre, its facilities and operating procedures were inspected where necessary, (e.g., by the Royal Yachting Association) and accredited for providing water sports
- In the spring of 2022, several schools and groups booked for regular sessions during the summer 2022 season.

We do feel that even the limited facilities available in this first year of operation were beneficial to the 300+ people who hired out paddle craft, who all said they had enjoyed the

experience. Some came back for a second try, some decided to buy their own craft, several expressed an interest in completing more formal water sports training and qualifications and others promised to return the next year.

In addition, the activity on the water made the Park (where we are based) into a more lively and pleasant place for people to spend time outdoors, even if not on the water.

Other

At the end of March, the Centre has succeeded in recruiting a very experienced senior instructor as Centre Manager. He started in April 2022 and will be able to manage the facilities and run courses in a way that just isn't possible using only volunteers.

The Centre has been successful in receiving grants to help us start up and deal with COVID. The total grant income has been over £30,000, without which, this year, we could not have dealt with the building maintenance, re-establish professional accreditation for the Centre and open a limited hiring service to the public. Further, and most importantly, these grants and donations have provided the financial security for us to be able to appoint a Centre Manager in 2022-23 on an annual contract. We thank Oulton Broad Parish Council, East Suffolk Council, Suffolk County Council, Norfolk Community Foundation through the Lovewell Blake Fund, Arnold Clarke Community Fund, Adnams Community Trust, Windcat Workboats Fundraising, and Oulton Broad Water Sports Centre Supporters Group for their time and generosity.

The dedication of the volunteers has enabled us to provide a hiring service during the summer months, which brought in some necessary revenue (about £6,000). This encouraged people on to the water who probably would not otherwise have taken part in this form of exercise. This activity also contributed to the 'lively' feel of Nicholas Everitt Park (where the Centre is based) and encouraged more people to enjoy activities on the water and in the park.

The physical building which houses the Water Sports Centre had been neglected for some time, so needed substantial repairs and maintenance. The external work, including rethatching the roof, is the responsibility of the Landlord, and scheduled to be completed during 2022-23. Fire safety (alarms, emergency lights etc) together with plumbing work associated with the water treatment report, are also the responsibility of the landlord and have been completed. The Charity has responsibility for internal works including other safety issues, and decorations which are now complete. From the beginning of the 2022 season the facilities have been fit for schools etc to use safely.

Providing a physical and sporting training facility requires a great deal of safety documentation and procedure preparation. Whilst it has been possible to draw upon historical documents passed on from the previous management all of this has required extensive revision and updating. The management team and the trustees have been instrumental in developing the required documentation.

Similarly, the business aspects of the organisation require properly formulated policies covering a wide range of safety, employment, financial, data protection and many other areas. As a new organisation there was little legacy of these documents to draw upon and the management team and trustees have devoted considerable efforts to develop in excess of 80 policy positions.

Statement Of Recommended Practice

This report and accounts have been prepared in line with SORP FRS 102.

Financial Review

Review of the charity's financial position at the end of the period

Although the charity inherited assets of craft and equipment from the previous CIO responsible for the management, it has been difficult to put most of them to use during a pandemic. The Centre has had to rely largely on grants this year to make the premises usable, and very little income has been raised from our activities. Fortunately, our wonderful volunteers have put in so much work, that most of the expenditure has been on essentials, such as rent, utilities, professional memberships, and licences for the watercraft. This means that we finish the year with a surplus of £ 14,072.

This looks healthy, but, since the income from grants was just over £30,000 in 2021-2, we are well aware that we need to generate a lot more income in the new financial year, especially since we now have a member of staff to pay.

Reserves

The intention (and Policy) is to build up a reserve of about 30% of the annual operating expenditure. This would be to cover the rent for 6 months and permanent staff salaries and related costs for 6 months.

However, in 2021-2 with so little turnover relating to our normal activities (as opposed to dilapidations, and other special grant income (including relating to COVID), it seemed inappropriate to allocate anything to reserves in the year 2021-2. It is hoped that this situation will improve in 2022-3, though it may take some time to establish a normal pattern of expenditure, as such a large proportion of income-generating activity can only take place during the summer months.

Sources of Funds in 2021-2

Equipment of the Water Sports Centre

A centre for water sports was established on the current site in 1987 and run by the county council as one of the county's water sports facilities. More recently the council relinquished control of the Centre with it initially being passed to the management of a local school and then to a local leisure trust. Over this period the Centre accumulated a considerable amount of equipment (craft, clothing etc.) from various sources. This was all provided so that the Centre could deliver water sports training and experiences to the community. When the Leisure Trust folded under the covid stress the parish council (landlord of the property) took possession of the equipment and passed it to our new CIO upon signing of a nine-year lease. An inventory of the equipment was made and, after fair allowance was made for depreciation, valued at £33,221. As they were neither purchases nor donations this is shown in the accounts as assets brought forward at the beginning of the year.

In 2021-2 grants were received from:

Oulton Broad Water Sports Centre, Colman's Dyke, Nicholas Everitt Park, Oulton Broad, Suffolk, NR33 9JR
t: 01502 558487 | e: enquiries@obwsc.co.uk | <https://www.oultonbroadwatersportscentre.co.uk>

Oulton Broad Water Sports Centre is a Charitable Incorporated Organisation, reg. in England and Wales, No. 1193626

Oulton Broad Parish Council: £10000, an unrestricted grant to facilitate the start-up of the Centre under the management of the CIO.

East Suffolk Council: £2667 under the Additional Restrictions Grant scheme from the covid19 business grants team, an unrestricted grant towards recovery from Covid during 2021

Arnold Clark Community Fund Award: £1000, an unrestricted grant in support of OBWSC as a qualifying local community charity.

OBWSC Supporters Group: £3600 +£800 presented as a donation of nine brand new stand-up paddleboards and a bank transfer of £800 towards the cost of servicing the engines of safety boats. This gift was originally funded by the Suffolk County Council through the Locality award scheme, specifically for this purpose, by request of councillors James Reeder and Keith Robinson. This equipment proved to be instrumental in the delivery of the public hiring activities.

Adnams Community Trust: awarded OBWSC a payment of £500 towards the purchase of IT equipment. They also provided practical advice regarding the selection of equipment to purchase.

Norfolk Community Foundation (NCF): through the Lovewell Blake Fund granted a sum of £2000 towards the purchase of PPE (buoyancy aids, helmets and wetsuits). Supply of the items was delayed owing to the original supplier changing prices. With the approval of NCF purchase was finally made in April 2022 (accrued in the accounts for 2021-22).

Donations included a generous contribution from Windcat Workboats Fundraising.

Activities run by OBWSC:

Hiring paddle craft raised just over £6200.

Other income from use of the Centre and its equipment was just over £1200

Principal risks facing the charity

The risks are:

COVID19 showed that the Centre is vulnerable to external factors that prevent schools and groups from participating in regular activities. Our current lack of reserves means that in the event of a repetition of a similar global or regional event in the near future we will struggle to have enough funds to pay a permanent employee. However, without an employee, we do not have the capacity to carry out any work to generate income. This remains a current operating risk.

If the higher cost of living restricts schools and other groups from being able to afford to take part in water sports activities, (which aren't cheap, despite offering all our primary-purpose customers reduced rates), we may not have enough turnover.

The recent rises in the cost of living may increase our overheads by more than we could increase prices.

This charity was set up by volunteers and runs on volunteers. It would not be viable as an organisation if it had to pay for the work of the volunteers. If volunteers are unable or unwilling to carry out as much work as last year (which was exceptional), there are two possible options. We could restrict the number of craft which can be used, or the number of courses we can run. This would reduce our income, but not our overhead costs or the fixed cost of sales (licences, professional memberships etc). Alternatively, we could employ additional support staff, which would increase our costs.

As with all organisations there are key members of the management team (currently all volunteers) who would be greatly missed if they became unavailable for any reason.

Structure, Governance and Management

The charity was set up by a Foundation Constitution.

The charity is a Charitable Incorporated Organisation: number **1193626**

At 31 March 2022 the Trustees remain the first Charity Trustees.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Organisation

There are nine trustees. Five of the initial trustees formed the Steering Group, which reported to the full Trustee meeting on a regular basis. This steering group has now evolved into the core of the Management Team which also includes non-trustee volunteers, and now includes the Centre Manager (from April 2022). The Management team are in regular contact with, and direct the activities of the volunteers who, until April 2022, have been performing the majority of the work.

Reference and Administrative details

Charity name: Oulton Broad Water Sports Centre

Oulton Broad Water Sports Centre is a Charitable Incorporated Organisation, registered in England and Wales, No. 1193626

Address: Oulton Broad Water Sports Centre, Colman's Dyke, Nicholas Everitt Park, Oulton Broad, Suffolk, NR33 9JR

Trustees who manage the Charity

Oulton Broad Water Sports Centre, Colman's Dyke, Nicholas Everitt Park, Oulton Broad, Suffolk, NR33 9JR
t: 01502 558487 | e: enquiries@obwsc.co.uk | <https://www.oultonbroadwatersportscentre.co.uk>

Oulton Broad Water Sports Centre is a Charitable Incorporated Organisation, reg. in England and Wales, No. 1193626

Name	Office (if any)	Dates (if not full year)	Name of person or body entitled to appoint trustee
John Francis Kelly	Chair		None
Claire Louise Grasby	Principal		None
Clive Purvis	Chief Instructor		None
Charles Peter Werner	Finance Officer		None
Barry Ling			None
Lawrence Christopher Chapman			None
Benvenuto Andreas Falat			None
Peter Derrick Edwards			None
Edward John Killett			None

Funds held as custodian Trustees on behalf of others :

None.

Declarations

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the Trustees

Signatures (2):

Full names:

Full names:

Position (chair etc)

Position (chair etc)

Date:

Date:

Funds held as custodian Trustees on behalf of others :


None.

Declarations

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the Trustees

Signatures (2):



Full names:

CLIVE RICHARD POWIS

Position (chair etc)

Chief Instructor / Trustee

Date:

6.1.2023

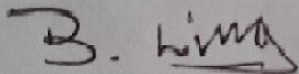
Full names:

Position (chair etc)

Date:

Signatures (2):

Full names: BARRY LING



Position (chair etc)

Trustee

Date:

07/01/2023




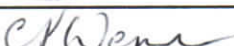
CHARITY COMMISSION
FOR ENGLAND AND WALES

Oulton Broad Water Sports Centre			Charity No (if any)	1193626	
Annual accounts for the period					
Period start date	01/04/2021	To	Period end date	31/03/2022	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	15,379	40,121	-	55,500	-
Charitable activities	S02	7,530	-	-	7,530	-
Other trading activities	S03		-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05	10,000	-	-	10,000	-
Other	S06	243	-	-	243	-
Total	S07	33,152	40,121	-	73,273	-
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	5,179	-	-	5,179	-
Separate material item of expense: dilapidations	S10	3,732	-	-	3,732	-
Other	S11	21,712	54	-	21,766	-
Total	S12	30,623	54	-	30,677	-
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	2,529	40,067	-	42,596	-
	S14	-	-	-	-	-
Net income/(expenditure)	S15	2,529	40,067	-	42,596	-
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	40,067	- 40,067	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	4,696	-	-	4,696	-
Net movement in funds	S20	47,292	-	-	47,292	-
Reconciliation of funds:						
Total funds brought forward	S21	-	-	-	-	-
Total funds carried forward	S22	47,292	-	-	47,292	-

Section B Balance sheet

	Guidance Notes					
		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	27,136	-	-	27,136	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	27,136	-	-	27,136	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	320	-	-	320	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	22,937	-	-	22,937	-
Total current assets	B10	23,257	-	-	23,257	-
Creditors: amounts falling due within one year (Note 20)	B11	3,101	-	-	3,101	-
Net current assets/(liabilities)	B12	20,156	-	-	20,156	-
Total assets less current liabilities	B13	47,292	-	-	47,292	-
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	47,292	-	-	47,292	-
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	47,292	-	-	47,292	-
Revaluation reserve	B20	-	-	-	-	-
Total funds	B21	47,292	-	-	47,292	-
Signed by one or two trustees on behalf of all the trustees						
		Signature	Print Name		Date of approval dd/mm/yyyy	
			Clive R. Purnell		05/12/2022	
			PETER WERNER		1/12/2022	

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

☒

* -Tick as appropriate

No*

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

☒

* -Tick as appropriate

No*

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

☒

* -Tick as appropriate

No*

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as
restated

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Yes	No	N/a																								
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Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Yes	No	N/a																								
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Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Yes	No	N/a																								
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Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
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Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Yes	No	N/a																								
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Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor.</p> <p>Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
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Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																								
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Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Yes	No	N/a																								
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																								
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
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Yes	No	N/a																								
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																								
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Yes	No	N/a																								
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																								
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Yes	No	N/a																								
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																								
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																								
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																								
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
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Yes	No	N/a																								
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																								

	are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
				✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
				✓
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than two years or cost at least £500 individually or as a set.	Yes	No	N/a
	They are valued at cost.	✓		
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
				✓
Heritage assets	They are valued at cost. The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
				✓
Investments	They are valued at cost. Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

--

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	1,682	-	-	1,682	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	13,697	6,900	-	20,597	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	33,221	-	33,221	-
	Other	-	-	-	-	-
Total		15,379	40,121	-	55,500	-
Charitable activities:	Hire of facilities and equipment	7,530	-	-	7,530	-
	Training courses and activities	-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		7,530	-	-	7,530	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income:	Landlord payment towards repair of dilapidations at start of lease	10,000	-	-	10,000	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		10,000	-	-	10,000	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	243	-	-	243	-
	Total	243	-	-	243	-
TOTAL INCOME		33,152	40,121	-	73,273	-

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

General grants (unrestricted): £10000 received from Oulton Broad parish council, Other: £10,000 received from Oulton Broad parish council in their capacity as landlord for dilapidations in condition of the premises (not restricted).
--

Note 4 **Analysis of receipts of government grants**

	Description	This year £
Government grant 1	Oulton Broad Parish Council GRANT FP Unrestricted	10,000
Government grant 2	East Suffolk Council (Unrestricted) Covid additional restrictions Mar 2022	2,667
Government grant 3		-
Other		-
	Total	12,667

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other: Donation of 9 Stand Up Paddleboards received from OBWSC Supporters Group who were in receipt of a Locality award from East Suffolk Council	3,600	-
Other: Donation of watersports equipment from the previous management charity to OBWSC	33,221	
	36,821	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	During this first year equipment previously used by the watersports Centre was donated by the previous managing charity, Sentinel Leisure Trust. The value of the donated equipment was set at £33221. The transfer was made on the understanding that this equipment be used for the charitable purposes of providing accessible watersports activities and training. It is therefore, designated as restricted.	
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	No staff were employed in this year. All work was done by volunteers. Logging-in sheets for work on-site show in excess of 230 days. This does not include management time or that of the trustees for their work which was carried out off-site, but is estimated to be a further 200 days.	

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Providing facilities to participate in water sports (licences, professional memberships, craft maintenance and servicing)	5,179	-	-	5,179	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	5,179	-	-	5,179	-	-	-	-
Separate material item of expense								
dilapidations:cost of repairs to premises	3,732	-	-	3,732	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	3,732	-	-	3,732	-	-	-	-
Other								
rent and utilities	2,963	-	-	2,963	-	-	-	-
insurance	3,231	-	-	3,231	-	-	-	-
legal and professional fees and bank/payment charges	2,083	-	-	2,083	-	-	-	-
other (incl. depreciation charge)	13,435	54	-	13,489	-	-	-	-
Total other expenditure	21,712	54	-	21,766	-	-	-	-
TOTAL EXPENDITURE	30,623	54	-	30,677	-	-	-	-

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Providing facilities to participate in water sports	5,179	-	-	5,179	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	5,179	-	-	5,179	-	-	-	-

Section C	Notes to the accounts	(cont)
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Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C	Notes to the accounts
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Note 8 **Funds received as agent**

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C**Notes to the accounts****Note 9 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total
	£	£	£	£	£
Governance	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total
	£	£	£	£	£
Governance	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Depreciation rates and methods

Asset Register and depreciation

All items or sets of items (e.g., buoyancy aids) costing more than £500, or having a useful expected life of more than two years will be considered to be fixed assets.

The asset register will record each item, its asset number, its purchase value, purchase date, depreciated value, location and whether they are Restricted Assets or not.

Fixed assets will be depreciated in line with OBWSC agreed rates appropriate to the specific type of asset: therefore some items will be depreciated over 2 years, and some over as much as 20 years.

Straight line depreciation will be used

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
400	-
-	-
-	-
-	-

provision

Section C**Notes to the accounts****(cont)****Note 11****Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
-	-
-	-
-	-
-	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

--	--

Section C**Notes to the accounts****(cont)**

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

This year	Last year
£	£
-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Section C

Notes to the accounts

(cont)

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	39,289	39,289
Revaluations	-	-	-	-	-
Disposals	-	-	-	104	104
Transfers *	-	-	-	-	-
At end of the year	-	-	-	39,185	39,185

14.2 Depreciation and impairments

**Basis

			SL	SL
** Rate: Depreciation is based on the expected life of the asset when bought. This can be between 2 years (e.g. some office equipment) and 20 years (sailing equipment)			various	

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation		-	-	12,049	12,049
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	12,049	12,049

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	27,136	27,136

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

- (i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.
- (ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.
- (iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy*Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C**Notes to the accounts****(cont)****Note 16 Heritage assets***Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year	Last year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

This year	Last year

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C**Notes to the accounts****(cont)****Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year

Section C**Notes to the accounts****(cont)****Note 18****Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
320	-
	-
320	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	619	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	2,482	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	3,101	-	-	-

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred .**Booking (Hiring) for March cancelled and deferred to April*

This year	Last year
60	

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
60	-
-	-
60	-

Section C	Notes to the accounts	(cont)
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Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

This year £	Last year £
-	-
400	-
-	-
-	-
400	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

This year	Last year
<i>Provision for independant examination of the accounts.</i>	

- an indication of the uncertainties about the amount or timing of those outflows; and

<i>First year of operation, so not sure how much work will be involved.</i>	
---	--

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

--	--

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

This year	Last year

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Section C	Notes to the accounts	(cont)
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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

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Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Section C	Notes to the accounts	(cont)
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Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
22,937	-
-	-
22,937	-

Section C	Notes to the accounts	(cont)
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Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	No debtors or investments	
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	n/a	

Section C	Notes to the accounts	(cont)
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Note 26 **Events after the end of the reporting period**
Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
general funds	U		-	47,292	-	-	-	47,292
			-		-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			-	47,292	-	-	-	47,292

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			-	-	-	-	-	-

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Section C **Notes to the accounts** (cont)

Note 28 Transactions with trustees and related parties
If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office) ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office) ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Independent Examiner's Report

Report to the trustees of Oulton Broad Water Sports Centre On accounts for the period ended 31 March 2022

I report to the trustees on my examination of the accounts of the above Charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees, 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act;
or
- the accounts did not accord with the accounting records;
or
- the accounts did 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.



Mr Matthew Waters FCCA
Independent Examiner

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8 November 2022