

**RLSS POOLE LIFEGUARD**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**



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## 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).

### OBJECTIVES AND ACTIVITIES

#### Governing Document

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

#### Public benefit and Objectives

The charity provides public benefit by providing lifesaving and water safety education and training to club members, and members of the local community, as well as providing safety cover for local waterborne events and activities.

#### Trustee Appointment, Induction and Training

Potential new trustees are invited to events, meetings and presentations if they are not known to the club and its members. They have the opportunity to discuss trusteeship with existing trustees and will be made aware of their governance obligations.

#### Activities and achievements

The Trustees acknowledge that the Club's success is wholly dependent on the dedication and commitment of its volunteers who provide training in water safety, lifesaving, and lifeguarding and safety skills, and safety cover for local open water events.

The Club saw the introduction of the new National Lifesaving Academy (NLA) Awards programme and supported several senior members to undertake training courses offered by RLSS UK Wessex Branch to qualify National Lifesaving Academy (NLA) Instructors.

This allowed the Club to plan and run beach training for the summer, providing members with much needed experience of lifesaving at sea. The sessions included the use of paddle boards and kayaks as well as wave jumping! Members of all ages completed RLSS UK awards throughout the year from Rookie Lifeguard Bronze Level 1 to Gold Level 3, and NLA Bronze Certificate for the Beach strand.

The Club has been able to, once again, provide the usual safety cover for several open water swim events through the summer months. The club's volunteers provided manned safety boats, kayakers and beach walkers at the Swanage Triathlon, the Sandbanks Triathlon, the Seahorse Swim at Studland and the Sandbanks Tri, ensuring the safety of all swimmers. In addition, safety cover has been provided for East Dorset Open Water Swimming Club at their weekly training evening at Shore Road Beach, Poole. The Club was able to reinstate the organisation of the annual Brownsea Swim, however regrettably this was to be cancelled due to weather conditions on the day. Plans for the 2024 event are already underway.

The year started with teams taking part in the Poole, Bournemouth, and Christchurch Lifesaving Association (PBCLSA) Twilight competitions, and a number of members entered the South Region Heats of the RLSS UK National Life Saving Championships in Dorchester in October. The Club entered competitors in the Junior Pairs, Senior Pairs and Individual events. The Open 17-19 Pair and three Individuals qualified to represent the South Region at the National Lifesaving Championships held in Leeds in November, competing against lifesavers from the other 12 regions of RLSS UK.

## Report of the Trustees for the Year Ended 31 December 2023 (continued)

### Activities and achievements (continued)

The Trustees held a club review day in October 2023, to which all Club Executive members and club instructors were invited. This allowed members to review the ongoing 5-year action plan and the Executive team roles, which will provide a structure for taking the Club forward to meet the aims and objectives of the charity.

### Financial Review

During the year the charity had income of £31,226 (2022:£15,534) and expenditure of £26,519 (2022:£21,227) leaving the charity with a surplus of £4,706 (2022: deficit £5,693). The charity had unrestricted funds of £77,294 (2022:£73,013) and restricted funds of £425 (2022:£nil).

### Reserves Policy

It is the policy of the Trustees to maintain free reserves to a level sufficient to meet the anticipated demands, and a minimum of three year's operating costs. Unrestricted reserves at the year end are just below this minimum requirement based on the actual expenditure for the year to 31 December 2023.

### Risk Management

The major risks to which the Club is exposed, as identified by Trustees, are being reviewed and process established to mitigate those risks.

### Executive Committee Reports

#### CHAIR

We started the year off with the introduction of the new RLSS National Lifesaving Academy (NLA) award programme with several senior members gaining Instructor status. Following several local news reports of individuals getting into difficulty whilst swimming/paddling at the beach, the Club took the vote to work on the beach strand for the next few years.

In February we held our 2023 Annual Awards - we were able to hand out NLA Bronze Certificates for Beach to over 85% of our members! The poolside was filled with cheers as trophies were awarded to well deserving nominees. Every member of the Club deserved an award for their hard work and dedication to lifesaving.

The first of many safety cover events of the year started in May and finished in September. As usual club members volunteered to help and needed to be onsite early to lay the courses and be water ready for the events to commence. Once the events were finished, members needed to help wash and pack away. Events included the Swanage Triathlon, Sandbanks Triathlon, Seahorse Swim and finally the Results Triathlon.

Our Beach Training days also made a comeback for the whole of the summer and members from both Rookie and NLA programmes took part. Weekly sessions included beach fitness, paddling, kayaking, simulated rescues and even wave jumping! All enjoyed the sessions both in the water and on land. This was followed by a finale BBQ social, with games on the beach. Thank you to all those that helped - it was a great success!

In July the club had a promotional stand at the Hamworthy Park Fete again, to raise awareness of water safety and lifesaving skills.

## Report of the Trustees for the Year Ended 31 December 2023 (continued)

### Executive Committee Reports

#### CHAIR (continued)

To finish off the year, the club yet again attained an outstanding achievement at the RLSS UK National Championships, A team of competitors and volunteer casualties took part in the Southern Regional competition to represent Poole. Following a fiercely contested competition, in which all our team members excelled, 5 competitors moved forward as debutants to represent the Southern region at the National finals in Leeds on 5 November. However due to circumstances, only 2 competed at the finals where they finished 6th overall and picked up an impressive bronze medal each in the aquatic initiative test.

Finally, the year has not been without challenges, one of which was to arrange a development day to review our current Executive team structure and the 5-year plan outlining the club aims alongside the understanding that we all need to remain flexible in our approach to leading the club into 2024 and beyond.

As a club we have achieved so much in the past year and continue to see member and trainer numbers grow.

#### Amanda Wise-Hall

#### CLUB CAPTAIN

2023 has proved to be another successful year for the club. Training has been to a good standard and beach training through the summer was particularly well attended. The National Lifesaving Academy qualifications have started well and will undoubtedly deliver first class lifesavers on completion. It is fantastic to see everyone having fun whilst learning; and improvements in skills can really be seen at all levels on Thursday nights.

A key activity in the club calendar is providing safety cover for swimmers engaging in open water swims either as individual challenges or as part of triathlon events. 2023 saw our members volunteer to take part in: ●The Seahorse Swim ●Swanage Triathlon

●Sandbanks Triathlons (x2) ●Salty Sea Dog Swim ●Regular cover for East Dorset Open Water Swimming Club.

Unfortunately, whilst we had a team ready to support the Brownsea Island Swim 2023, the event had to be cancelled due to weather and sea conditions. We are keen to support Brownsea Swim 2024 and hope the conditions will be much better. We have received requests to cover various other events however have decided that our priority is to focus on our current engagements and have agreed to support one new event for 2024, details of which will be circulated later in the year.

Throughout the year members hit the age limit that they are allowed to take part in safety cover, and we saw a few members take part for the first time. 2024 should bring even more members that are old enough to take part, and we look forward to welcoming them to the team. Event cover is a key part of club life as it gives vital experience, develops confidence, and fosters team spirit.

Once again, I'd like to thank the army of parents that support the club throughout the year. It makes a huge difference having the additional help on beach training evenings and getting up ridiculously early to deliver your children to the beach for safety cover. Thank you all, it really is appreciated.

#### Tom McMahon

## Report of the Trustees for the Year Ended 31 December 2023 (continued)

### Executive Committee Reports (continued)

#### COMPETITIONS

2023 has been a successful year for competitions, both in terms of participation, and results.

We ran an indoor Twilight at the Dolphin pool back in January 2023 with teams from Poole, Boscombe, Branksome, Bournemouth and Southbourne attending. 18 Junior teams, 7 from Poole competed (2nd, 8th, 9th, 12th, 14th), 9 Open teams, 2 from Poole competed (1st, 4th) and 4 Masters teams, with the Poole Masters helping to run the event. In the Boscombe Twilight Poole entered 5 Junior teams and took a clean sweep 1,2,3 as well as 7th and 11th from 13 teams. Poole had 2 Open teams who finished 3rd and 7th from 8 teams, and a Masters team which finished 1st out of 4 teams. In the Bournemouth Twilight Poole entered 3 junior teams, finishing 2nd, 5th and 12th from 16 teams. In the Open category Poole entered 1 team which finished 4th from 9 teams, and in the Masters Poole finished a disappointing 4th out of 4 teams.

RLSS National Lifesaving Championships <https://www.rlss-poole.org.uk/nationalchamps/>

We had 12 entries for the Regional Championships in Dorchester, once again, the best represented club in the Southern region. 5 members went through to the National finals in Leeds, but due to circumstance only 2 were able to attend where they finished 6th overall and picked up an impressive bronze medal each in the aquatic initiative test.

We also provided volunteers and casualties for the Police National Lifesaving competition which was hosted by Dorset police at the Dolphin pool in June. The internal club competition was run in January of this year with great and enthusiastic attendance. Scores are being collated for prizes to be awarded at our Annual Awards event.

We have maintained our Competitions group in the late session, and in this group, I continue to coach competition and swimming skills to seniors and Masters. Our National Lifesaving Championship competitors were also coached in this session leading up to the competitions including dry side scenario sessions.

I have continued to work to encourage competition training, and on improving competition skills throughout the club, promoting, and running Twilight practice sessions for both sessions.

**Tim Harris**

#### MEMBERSHIP

Membership for 2023, a total of 94 members, 64 of which are between the ages of 9 to 17 and 30 of which are members made up from Seniors, Supporters and Life Members, We are now getting our membership numbers back on track after a couple of hard Covid years and it's great to see the club returning slowly back to its former buoyant state.

Our new system of getting new members to complete a taster form is working well and we have a lot of interest from new potential members. They are then invited for a swim test when membership spaces become available. It would be nice to see a recruitment drive for more senior members to ensure the club is able to fulfil its commitment to future safety cover and events as we seem to struggle to do this at the moment.

**Julie Larner**

## Report of the Trustees for the Year Ended 31 December 2023 (continued)

### Executive Committee Reports (continued)

#### TRAINING

Pool Training - This has been a fantastic year for pool training with the introduction to National Lifesaving Academy (NLA) replacing the old Survive and Save programme. We have successfully put five groups through their initial award, NLA Bronze Lifesaving Certificate. It has been a bit of a challenging transition with more difficult elements required of our members who had just turned 12. Finding the right balance is key to this, and this is an ongoing process as we progress through the awards of this exciting new suite of awards. We have also seen the formation of a new Rookie group and the introduction of a new set of theory. The Rookie programme is designed to be used by leisure centres and private swim schools, where time is limited. As a result, the Rookie awards were designed for practical training only with all theory removed. As a club, we felt that the theory that we were giving our Rookies needed to be refined so that it reflected the level of the award being taken. This has now been implemented and is being used with our 2 Rookie groups.

Beach Training - This has been a successful year for beach training, in terms of being able to run full sessions this year. The introduction of NLA Bronze Star Beach meant that we had to adapt to a new training programme, which proved more challenging than expected. We will be continuing to work on this in the 2024 season to iron out the issues we had with implementing the NLA programme into our training.

Finally, I would like to say a huge thank you to all the instructors that have made the club what it is. We wouldn't be a club without you. A huge thank you also goes out to our fantastic members and parents, and we look forward to your continued support.

**Andy Smart**

#### EQUIPMENT

Firstly, can I say a massive thank you to Brian Pemberton for his commitment to the role of Equipment Officer over many years. Thanks to his stewardship, the Club is in a strong position for its equipment and resources. I was very pleased to be able to take up the reins in 2023 and I'm grateful to him for his time and for mentoring me as a newbie!

Thanks to a team of willing helpers under Brian's direction, the old container was decommissioned and the garages at Sandbanks were re-imagined, with event equipment taking the 1<sup>st</sup> garage and operational items in the other 2 spaces. Thanks are due to our carpenters, scaffolders, and everyone else for making this happen.

I was introduced to my new role with some repair work on our fleet of kayaks in preparation for the Brownsea Island swim. The swim itself also needed my support and, despite not being able to see the event through, it served as a useful practice run for this coming year, which is destined to be a huge success for the Club.

At the swimming pool, I was asked to replace the ageing plastic storage unit and have now installed something larger in its place. It seemed a little precious when it was finished so, fingers crossed, it will perform well for you all. I hope you all agree that its neat and tidy and a good use of space. Thank you also to my young apprentice for his help in the construction phase.

Next steps for the is to push through phase 2 of re-organising the garages. There are several items of old and unserviceable equipment to dispose of and some further reorganisation needed, in advance of the summer beach training and safety cover programme. I also plan to get more up to speed on the needs of Legacy and Apollo. Thanks again for everyone's help and for making me feel so welcome!

**Tim Travers**

**Report of the Trustees for the Year Ended 31 December 2023 (continued)**

**Registered Charity Number**

**1073840**

**Registered Office**

**c/o Everyone Active**

**Kingland Road**

**Poole**

**Dorset**

**BH15 1TN**

**Trustees**

**M Shakles**

**L Harrison**

**B Pemberton**

**D Ayres**

**A Wise-Hall**

**Independent Examiner**

**Miss J A Richardson FCA FCCA DChA**

**32 Award Road**

**Wimborne**

**Dorset**

**BH21 7NT**

Approved by order of the board of trustees on *..13th March 2024 ..* and signed on its behalf by:



**A Wise-Hall - Chair of Trustees**



**Independent Examiner's Report to the Trustees of  
RLSS Poole Lifeguard**

Independent examiner's report to the trustees of RLSS Poole Lifeguard ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

**Respective responsibilities of trustees and examiner**

As the trustees of the Charity 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 RLSS Poole Lifeguard's account 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of RLSS Poole Lifeguard 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 accounting 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 on this report in order to enable a proper understanding of the accounts to be reached.



.....  
**Miss JA Richardson FCA FCCA DChA**

**Date ...13th March 2024 .....**

**Statement of Financial Activities  
for the Year Ended 31 December 2023**

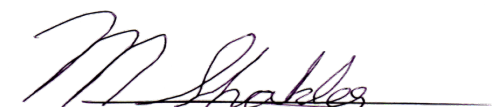
	Notes	Unrestricted £	Restricted £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		642	-	642	2,297
Other trading activities	3	28,173	1,772	29,946	13,183
Investment income	4	639	-	639	54
<b>TOTAL</b>		<u>29,453</u>	<u>1,772</u>	<u>31,226</u>	<u>15,534</u>
<b>EXPENDITURE ON</b>					
		-	-	-	-
Charitable activities	5	24,572	1,347	25,919	21,227
Other		600	-	600	-
<b>TOTAL</b>		<u>25,172</u>	<u>1,347</u>	<u>26,519</u>	<u>21,227</u>
<b>NET INCOME</b>		4,281	425	4,706	(5,693)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		73,013	-	73,013	78,706
<b>TOTAL FUNDS CARRIED FORWARD</b>	12	<u><b>77,294</b></u>	<u><b>425</b></u>	<u><b>77,719</b></u>	<u><b>73,013</b></u>

The notes form part of these financial statements

**Balance Sheet 31 December 2023**

				<b>2023</b>	<b>2022</b>
	Notes	Unrestricted	Restricted	Total funds	Total funds
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	9	22,010	-	22,010	27,399
<b>CURRENT ASSETS</b>					
Debtors	10	1,343	-	1,343	1,465
Cash at bank		<u>55,542</u>	<u>425</u>	<u>55,967</u>	<u>45,829</u>
		56,885	425	57,310	47,294
<b>CREDITORS</b>					
Amounts falling due within one year	11	<u>(1,601)</u>	<u>-</u>	<u>(1,601)</u>	<u>(1,680)</u>
<b>NET CURRENT ASSETS</b>		<u>55,284</u>	<u>425</u>	<u>55,709</u>	<u>45,614</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		77,294	425	77,719	73,013
<b>TOTAL FUNDS</b>	12	<u><u>77,294</u></u>	<u><u>425</u></u>	<u><u>77,719</u></u>	<u><u>73,013</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on *..13th March 2024 ...* and were signed on its behalf by:



**M Shakles - Treasurer**

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 December 2023**

**1 LEGAL FORM**

RLSS Poole Lifeguard is a registered unincorporated charity in England and Wales registered charity number 1073840. The principal office address is on page 8.

**2 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.

Plant and machinery                      -     10% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account

**Notes to the Financial Statements (continued)**  
**for the Year Ended 31 December 2023**

**2 ACCOUNTING POLICIES (continued)**

**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.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their transaction price after allowing for any trade discounts due.

**3 OTHER TRADING ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Monthly swim fees	8,895	5,989
Boat services, storage and fuel	270	-
Brownsea swim	12,914	-
Pool awards	1,446	-
Course fees and training	-	335
Safety cover and boats	2,730	2,480
Memberships	3,343	2,239
Competitions income	282	268
RYA Centre/Courses income	-	1,800
Club uniform income	65	72
	-	-
	<u>29,946</u>	<u>13,183</u>

**4 INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deposit account interest	639	54
	<u>639</u>	<u>54</u>

**Notes to the Financial Statements (continued)  
for the Year Ended 31 December 2023**

**5 CHARITABLE ACTIVITIES COSTS**

	Direct costs	Support costs (see note 6)	Total
	£	£	£
To promote the development of lifeguard training and expertise	<u>25,919</u>	<u>600</u>	<u>26,519</u>

**6 SUPPORT COSTS**

	2023	2022
	£	£
Management	-	-
Governance	<u>600</u>	<u>424</u>
Total	<u>600</u>	<u>424</u>

**7 TRUSTEES REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no Trustees' expenses paid for the year to 31 December 2023 nor for the year ended 31 December 2022 other than reimbursement of out of pocket expenses for charitable activities.

**Notes to the Financial Statements (continued)**  
**for the Year Ended 31 December 2023**

**8 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted</b>	<b>Restricted</b>	
	<b>Total funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,297		2,297
Other trading activities	13,183		13,183
Investment income	54		54
	-	-	-
<b>TOTAL</b>	<b>15,534</b>	<b>-</b>	<b>15,534</b>
<b>EXPENDITURE ON</b>			
Charitable activities	-	-	-
To promote the development of lifeguard training and expertise	21,227	-	21,227
	-	-	-
<b>TOTAL</b>	<b>21,227</b>	<b>-</b>	<b>21,227</b>
<b>NET INCOME</b>	<b>(5,693)</b>	<b>-</b>	<b>(5,693)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	78,706	-	78,706
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>73,013</b>	<b>-</b>	<b>73,013</b>

**9 TANGIBLE FIXED ASSETS**

	<b>Plant and machinery</b>
	<b>£</b>
<b>COST</b>	
At 1 January 2023	53,887
Additions/Disposals	0
At 31 December 2023	<u>53,887</u>
<b>DEPRECIATION</b>	
At 1 January 2023	26,488
Charge for year	5,389
At 31 December 2023	<u>31,877</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>22,010</u>
At 31 December 2022	<u>27,399</u>

**Notes to the Financial Statements (continued)**  
**for the Year Ended 31 December 2023**

**10 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	1,343	1,465
	<u>0</u>	<u>0</u>
	<b><u>1,343</u></b>	<b><u>1,465</u></b>

**11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	1,601	1,680
	<u>0</u>	<u>0</u>
	<b><u>1,601</u></b>	<b><u>1,680</u></b>

**12 MOVEMENT IN FUNDS**

	<b>At 1 January 2023</b>	<b>Net movement in funds</b>	<b>At 31 December 2023</b>
<b>Unrestricted funds</b>			
General	67,778	4,781	72,559
Sponsored Swim	2,235	(500)	1,735
Lottie	3,000	-	3,000
<b>Restricted funds</b>			
RYA Course equipment	-	425	425
<b>TOTAL FUNDS</b>	<b><u>73,013</u></b>	<b><u>4,706</u></b>	<b><u>77,719</u></b>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	29,454	(24,673)	4,781
Sponsored swim	-	(500)	(500)
Sale of Lottie	-	-	-
<b>Restricted funds</b>			
RYA Course equipment	1,772	(1,347)	425
<b>TOTAL FUNDS</b>	<b><u>31,226</u></b>	<b><u>26,519</u></b>	<b><u>4,706</u></b>



**Notes to the Financial Statements (continued)  
for the Year Ended 31 December 2023**

**12 MOVEMENT IN FUNDS - continued**

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General	78,706	(10,928)	67,778
Sponsored swim	-	2,235	2,235
Sale of Lottie	-	3,000	3,000
<b>Restricted funds</b>	-	-	-
RYA Course equipment	-	-	-
<b>TOTAL FUNDS</b>	<u>78,706</u>	<u>(5,693)</u>	<u>73,013</u>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General	13,299	(24,227)	(10,928)
Sponsored swim	2,235	-	2,235
Sale of Lottie	-	3,000	3,000
<b>Restricted funds</b>	-	-	-
RYA Course equipment	-	-	-
<b>TOTAL FUNDS</b>	<u>15,534</u>	<u>(21,227)</u>	<u>(5,693)</u>

**Purpose of restricted funds**

RYA Course Equipment - to fund the purchase of course equipment and PPE for the RYA Level 1&2

**Purpose of designated funds**

Sponsored Swim - money raised in memory of Malcolm Acreman. A long time member of the club, who was central to a lot of what went on.

He was a keen paddler, and would always take the lead kayak position with the lead swimmers in the events for which safety cover was provided.

Sale of Lottie - money received from the sale of "Lottie" one of the power boats. Funds ring fenced by the Trustees

RYA Course - course fees received in the year that will be used for courses in the new year

**Notes to the Financial Statements (continued)  
for the Year Ended 31 December 2023**

**13 RELATED PARTY DISCLOSURES**

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

**14 ULTIMATE CONTROLLING PARTY**

This charity is controlled by the trustees.