

Charity number  
1104728

Frome Canoe Club  
Report and Accounts  
For the Year ended  
31 December 2022

**Oakensen**  
Chartered Accountants  
31 Stallard Street  
Trowbridge  
Wiltshire  
BA14 9AA

*C. W. J. W. J.*  
*22/2/23*

## **Frome Canoe Club**

### **Trustees Annual Report**

The trustees present their annual report and accounts for the year ended 31 December 2022. The board of trustees are satisfied with the performance of the charity during the year and the position at 31 December 2022 and consider that the charity is in a good position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

### **OBJECTIVES AND ACTIVITIES**

To promote the community participation in healthy recreation for the inhabitants of Mendip and neighbouring districts, by the provision of facilities and opportunities to participate in the sport of canoeing, the term covering the use of both canoes and kayaks.

#### Running a sporting club whose main activity is canoeing.

We provide weekly canoeing sessions catering for people aged 8 years and older. We aim to provide opportunities for members to participate in competitive and recreational canoeing. Underpinning this is a robust programme of coaching and training.

In the summer months the weekly sessions are on the river next to the clubhouse. In the winter the sessions are in the local Sports and Fitness Centre, where we use the swimming pool. In addition we provide targeted slalom training all the year round on two evenings per week.

Our competitive focus is canoe slalom and we offer support for members to participate in national events.

Every year we organise and run two slaloms which are part of the national series of slaloms coordinated by British Canoeing. Canoeists come from all over the country to take part.

We organise a programme of courses so people can improve their skills.

Other activities we offer are white water canoeing, canoe polo, river running and recreational canoeing. We have a calendared programme of trips and events for these and they take place at weekends throughout the year. The trustees plan the programme of training and events in the monthly committee meetings.

We also offer sessions where members of the general public can come and try out the sport. All the specialist kit is provided and appropriate supervision is in place so that the people experience an enjoyable and safe introduction to canoeing.

We actively encourage youth participation in canoeing, providing opportunities for youth organisations and the local community college to come and try the sport.

We have a strong youth section and we positively support young people to progress within the sport, and to take on leadership and coaching roles within the club.

Trustees have had regard to the guidance issued by the Charity Commission on public benefit, with the aim to provide maximum opportunities for participation by both members of the club and non-members. The club's inclusive ethos together with minimal charges levied, enables members from all sectors of the community to participate, thus making a positive contribution to social impact in Mendip.

We promote and support the development of coaches within the club, making a contribution towards the training and assessment costs for individuals, who in return work voluntarily for the club for an agreed number of sessions.

All our activities are staffed by volunteers. The contribution made by the volunteers is significant. The Charity relies on their involvement to operate. 2022 recognised again the contributions made by young people as they work alongside adult coaches. The positive atmosphere created by the volunteers has had a significant impact and has generated a more welcoming and inclusive environment.

## **Frome Canoe Club Trustees Annual Report**

Costs to members and to the general public are kept to a minimum. They are effectively heavily subsidised because of the input from the volunteers, making the participation in our activities good value for money and a definite benefit to the wider community.

### **ACHIEVEMENTS AND PERFORMANCE**

As a club with Quality Club status from British Canoeing, we are reviewed by our national governing body on a regular basis. We continue to operate to a set of consistent and accepted operating standards in respect of the training programme and club activities, duty of care, working within the community and club management. In addition, we have been awarded Top Club Paddle Ability Status by British Canoeing, in recognition of the way we support paddlers with disabilities.

The main achievements of the club in the year 2022 include:

Our winter activities at the beginning of the year were able to run as normal as the restrictions resulting from the Covid Pandemic eased. We successfully returned to a programme of winter river trips. We also extended our offering to include sea kayaking through a third party. The club opened as normal for our usual river sessions from April onwards.

We have continued to offer our river sessions throughout the week, in a six-month season, starting from April. These have included youth fun and games, polo matches, slalom training and adults. This year we introduced a 6-week youth starter course to enable interested youths to gain the necessary skills and experience to be able to fully partake in all paddling activities, if they decided to join the club. We ran 4 courses over the spring/summer period with 40 youths taking part overall. This resulted in 25% uptake in youth memberships from participants, with many memberships being extended to family ones.

Our adult and families group was incredibly successful causing us to consider extending this to other evenings. We also ran a Taster Day that resulted in 52 members of the local community trying canoeing for the first time.

We have run several courses over the year including a Core Coaching course, enabling our coaches to further enhance and develop their coaching skills and White Water Safety and Rescue. Some of our coaches have also independently improved on their qualifications, being supported in part by local and British Canoeing Bursary's and the club.

We have supported the Frome Carnival by helping with a charitable duck race and have supported the Frome Town Rotary by providing them with equipment for a charitable raft race they took part in.

Our slalom section continues to be a strong part of the club. We ran two successful national Div3/4 slalom competitions at Langham Farm with all members of the club helping. Many members of our team continued training throughout the year at the club, as part of a Talent Programme or with British Canoeing Slalom Schools. We currently have 18 slalom paddlers who competed this year. We have had an incredibly successful year in slalom. A core group of our paddlers have been Promoted up the divisions. We now have four juniors in Premier Division, four in Division 1 and seven in Division 2. Our top three female juniors are part of the British Canoeing Talent Programme. We also had three junior athletes competing for Selection into the Junior GB Team resulting in one being a reserve for the Extreme Slalom Team. A handful of our juniors also went to training camps and competed at World Ranking and Junior European Championships in Europe. Some of our adults have also tried the sport for the first time this year.



## **Frome Canoe Club**

### **Trustees Annual Report**

We have had an incredibly successful year in slalom especially considering the short racing season. A core group of our paddlers have been promoted up the divisions. We now have three juniors in Premier Division, two in Division 1 and three in Division 2. Our top five juniors are part of the British Canoeing Talent Programme, two are on the SRDS (Southern Regional Development Squad) and three are on ENTS (England National Talent Squad). Our top male junior finished the 2021 season ranked 4th in the UK and our top female junior finished ranked 15th in the UK. Some of our adults have also tried the sport for the first time this year.

Our Talent Club Partnership (TCP) funding is continuing and although we didn't recruit as many new junior slalom paddlers as we aimed to, we have noted that this is an issue within the whole of the sport with a decrease in junior slalom paddlers of 30% across the 5 TCP clubs in England. We will carry on trying to grow the sport at our club on the back of our continued success at it.

### **PUBLIC BENEFIT**

The trustees have had regard to the guidance issued by the Charity Commission on public benefit, with the aim to provide maximum opportunities for participation by both members of the club and non-members. The club's inclusive ethos together with minimal charges levied, enables members from all sectors of the community to participate, thus making a positive contribution to social impact in Mendip.

### **FINANCIAL REVIEW**

The charity made an operational deficit after depreciation of -£18,159 (2021 - surplus £9,201).

The purpose of the reserves is to ensure continuity in the event of a large variation of income. The actual general reserves at 31st December 2022 were £57,690.

During 2022 the club received grants as follows:

British Canoeing Talent Club Partnership Grant £5,000. This is for the purpose of promoting canoe slalom within the club.

### **RESERVES POLICY**

The charities reserve policy is that the club has three months running cost of the club and building.

The club has designated funds of £20,000 set aside to contribute towards the cost of a boat store extension. The club has also received insurance monies of £9,338 for the replacement of the canopy to the clubhouse building which has yet to be commissioned.

### **PLANS FOR FUTURE PERIODS**

We will continue to pursue grant funding to increase the size of the boat store, and offer the activities at a minimal cost to attract additional members, we will consider increasing the number of activities or events.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Charity number: 1104728

Registered Office: Frome Canoe Club, Justice Lane, Frome, Somerset, BA11 1BE.

#### **Our Advisors**

Examiners: Oakensen Limited, 31 Stallard Street, Trowbridge, Wiltshire, BA14 9AA

Bankers: Santander, Bridle Road, Bootle, Merseyside, L30 4GB

**Frome Canoe Club  
Trustees Annual Report**

**Trustees**

Mr Chris Wilde	Chair	From February 2022
Mr Richard Carter	Vice Chair	
Mr John Kent	Treasurer	
Mrs Christine Lines	Secretary	
Mr Gareth McGiveron		
Mr George McGiveron		
Mr Paul Walford		
Ms Lisa Bell		
Mr David Pilbeam		
Mr Stephen Scammell		From February 2022

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

Frome Canoe Club is an unincorporated association governed by a written constitution dated 16 February 2003 and amended on 16 June 2004, 19 August 2012, 27 February 2013 and 20 February 2019.

**Appointment of trustees**

New trustees are selected and appointed by the existing trustees at the AGM, for an indefinite period of service.

**Organisational structure**

Day to day management is delegated to the club officers, who are the trustees.

**Risks**

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

**Additional governance information**

We have the following policies:

Child and Vulnerable Groups Policy

Equity Policy

Smokefree Sports Policy

We also have Codes of Conduct in relation to Coaches, Youth, and Volunteers. And a Health and Safety Statement.

Risk Assessments are in place for our activities.

We are affiliated to the National Governing Body, British Canoeing.

Our activities are covered by insurance through our National Governing Body. Public liability is up to £10m.

Our Clubhouse and contents are separately insured.

**Frome Canoe Club**  
**Trustees Annual Report**

**RESPONSIBILITIES OF THE TRUSTEES**

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on



.....  
Mr J Kent  
Trustee

22.02.2023

## **Frome Canoe Club**

### **Independent examiner's report to the members of Frome Canoe Club**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2022, which are set out on pages 7 to 11.

#### **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.



David Oakensen FCA  
Independent Examiner  
**Oakensen Limited**  
Chartered Accountants & Registered Auditors  
31 Stallard Street  
Trowbridge  
Wiltshire  
BA14 9AA

22 February 2023

**Frome Canoe Club**  
**Statement of Financial Activities**  
**For the year ended 31 December 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Income from donations and legacies	2	5,774	-	5,774	24,127
Income from charitable activities	3	22,244	-	22,244	14,620
Bank interest		49	-	49	4
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>28,067</b>	<b>-</b>	<b>28,067</b>	<b>38,751</b>
<b>EXPENDITURE ON:</b>					
Expenditure on charitable activities	4	25,677	-	25,677	12,036
Other expenditure	5	8,524	12,025	20,549	17,514
<b>TOTAL EXPENDITURE</b>		<b>34,201</b>	<b>12,025</b>	<b>46,226</b>	<b>29,550</b>
<b>Net Income/(Expenditure)</b>		<b>(6,134)</b>	<b>(12,025)</b>	<b>(18,159)</b>	<b>9,201</b>
<b>Gross transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>(6,134)</b>	<b>(12,025)</b>	<b>(18,159)</b>	<b>9,201</b>
<b>Reconciliation of funds:</b>					
<b>Total funds at 1 January 2022</b>		<b>93,048</b>	<b>133,009</b>	<b>226,057</b>	<b>216,856</b>
<b>Total funds at 31 December 2022</b>		<b>86,914</b>	<b>120,984</b>	<b>207,898</b>	<b>226,057</b>

There were no recognised gains and losses other than those shown in the above Statement of Financial Activities. The results from the above financial period derive from continuing operations.



**Frome Canoe Club**  
**Balance Sheet**  
**As at 31 December 2022**


	Note	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		155,820		161,173
<b>Current assets</b>					
Debtors	7	5,565		4,460	
Cash at bank and in hand		57,690		61,422	
		63,255		65,882	
<b>Creditors: amounts falling due within one year</b>	8	(11,177)		(998)	
<b>Net current assets</b>			52,078		64,884
<b>Net assets</b>			207,898		226,057
<b>Represented by:</b>					
Unrestricted funds	9		66,914		73,048
Designated funds	9		20,000		20,000
Restricted funds	10		120,984		133,009
<b>Total funds</b>			207,898		226,057

The Trustees acknowledge their responsibilities for:

- (a) ensuring that the charity keeps proper accounting records; and
- (b) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year.

The accounts have been prepared in accordance with 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 (FRS102) (effective 1 January 2015).

Approved by the board on 22/2/23

  
 Mr Chris Wilde  
 Trustee

**Frome Canoe Club**  
**Notes to the Accounts**  
**For the year ended 31 December 2022**

**1 Accounting policies**

***Basis of accounting***

These financial statements have been prepared in compliance with FRS102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland, and the Charities Act 2011.

***Incoming resources***

All membership, donations and club income is recorded when the money is received. All income for events and activities are recorded when the event or activity has been completed.

***Resources expended***

Resources expended are recognised in the period they are incurred and include any VAT.

Costs which are directly attributable to meeting charitable objects are classified as provision of charitable services. These costs are directly allocated to activities.

Costs associated with the general running of the charity which are not attributable to meeting charitable objects are classified as management and administration costs.

***Depreciation***

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Land and buildings	25 years
Equipment	5 years

***Funds***

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

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

***Debtors***

Debtors are recognised at the amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

***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.

***Taxation***

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

***Judgements and key sources of estimation uncertainty***

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements have had to be made in preparing these financial statements.

**Frome Canoe Club**  
**Notes to the Accounts**  
**For the year ended 31 December 2022**

<b>2 Income from donations and legacies</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	£	£	£	£
Donations	260	-	260	940
Gift Aid Claim	514	-	514	729
COVID grants	-	-	-	18,708
Other Grants	5,000	-	5,000	3,750
	<u>5,774</u>	<u>-</u>	<u>5,774</u>	<u>24,127</u>
<b>3 Income from charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	£	£	£	£
Events	3,682	-	3,682	1,078
Coaching	2,209	-	2,209	1,320
Club site costs	3,962	-	3,962	1,189
Sale of equipment	12	-	12	17
Insurance proceeds	-	-	-	-
Profit on disposal of equipment	-	-	-	1,449
Club sessions	7,910	-	7,910	6,435
Club membership	4,469	-	4,469	3,132
	<u>22,244</u>	<u>-</u>	<u>22,244</u>	<u>14,620</u>
<b>4 Expenditure on charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	£	£	£	£
Event costs	3,893	-	3,893	905
Club site costs	7,777	-	7,777	5,461
Coaching costs	3,736	-	3,736	2,047
Membership costs	309	-	309	311
Club session costs	4,209	-	4,209	1,516
Equipment	5,753	-	5,753	1,796
	<u>25,677</u>	<u>-</u>	<u>25,677</u>	<u>12,036</u>
<b>5 Other expenditure</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	£	£	£	£
Administration	1,181	-	1,181	700
Accountancy	856	-	856	672
Financial charges	341	-	341	276
Depreciation	6,146	12,025	18,171	15,866
	<u>8,524</u>	<u>12,025</u>	<u>20,549</u>	<u>17,514</u>
<b>6 Tangible fixed assets</b>				
		<b>Property</b>	<b>Equipment</b>	<b>Total</b>
		£	£	£
<b>Cost</b>				
At 1 January 2022		349,616	23,704	373,320
Additions		-	12,818	12,818
At 31 December 2022		<u>349,616</u>	<u>36,522</u>	<u>386,138</u>
<b>Depreciation</b>				
At 1 January 2022		190,787	21,360	212,147
Charge for the year		14,052	4,119	18,171
At 31 December 2022		<u>204,839</u>	<u>25,479</u>	<u>230,318</u>
<b>Net book value</b>				
At 31 December 2022		<u>144,777</u>	<u>11,043</u>	<u>155,820</u>
At 31 December 2021		<u>158,829</u>	<u>2,344</u>	<u>161,173</u>

**Frome Canoe Club**  
**Notes to the Accounts**  
**For the year ended 31 December 2022**

<b>7 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gift aid tax claim	700	700
Other debtors	4,865	3,760
	<u>5,565</u>	<u>4,460</u>
<b>8 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>11,177</u>	<u>998</u>

<b>9 Unrestricted funds</b>	<b>Balance as at</b>			<b>Balance as at</b>
	<b>1 January</b>			<b>31 December</b>
	<b>2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable funds	73,048	28,067	(34,201)	66,914
Boat store extension	20,000	-	-	20,000
	<u>93,048</u>	<u>28,067</u>	<u>(34,201)</u>	<u>86,914</u>

<b>10 Restricted reserves</b>	<b>Balance as at</b>			<b>Balance as at</b>
	<b>1 January</b>			<b>31 December</b>
	<b>2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>2022</b>
Building reserves	132,781	-	(12,025)	120,756
Slalom boats	228	-	-	228
	<u>133,009</u>	<u>-</u>	<u>(12,025)</u>	<u>120,984</u>

<b>11 Analysis of net assets between funds</b>	<b>Fixed</b>	<b>Net</b>	<b>Total</b>
	<b>assets</b>	<b>assets</b>	<b></b>
	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds	145,138	(24,154)	120,984
Unrestricted funds	10,682	76,232	86,914
	<u>155,820</u>	<u>52,078</u>	<u>207,898</u>

**12 Transactions with trustees**

Neither the trustees nor persons connected with them received any remuneration from the charity for their services as trustees.

Travel and training expenses were paid as detailed below:

	<b>Total</b>
	<b>£</b>
Mr C Wilde	599
	<u>599</u>