

# **Coquet Shorebase Trust**



## **Annual Report 2021 - 22**

# **Coquet Shorebase Trust Ltd**

## **Annual Report for year ending 31<sup>st</sup> Jan 2022**

### **Management Committee (Trustees)**

James Gibson	(Chair)
Liz Lowder	(Vice Chair)
Linda Pooley	(Hon. Secretary)
Denise Lyall	(Hon. Treasurer)
Richard Booth	
Vic Brown	
Aaron Hobb	
Trevor Hobb	
Alex Hodge	
Ian Ridley	
Chris Robinson	
Leo Takiguchi	

**Company Secretary** Linda Pooley

**Registered Office:** Coquet Shorebase,  
The Braid,  
Amble  
NE65 0WU

**Registered Company no:** 06577073

**Registered Charity no:** 1150215

**Auditor:** Shona Walker CIPFA  
Windscarth,  
Hillside,  
Rothbury  
NE65 7PT

**Solicitor:** Richard Twyford  
O'Neill Richmond Law Firm Ltd  
25A Bridge Street  
Morpeth  
NE61 1PE

The Coquet Shorebase Trust is a not-for-profit Charitable Company limited by Guarantee.

## Chairman's Report

I am happy to report that the lease for our premises at the Braid has now finally been signed and we have had interested parties out to survey the area for the work needed to install the new sewage treatment plant. This we hope to have completed before or, if not, by the end of summer allowing us to deal with just about the last snagging issue of the gent's toilet outlet.

We've also seen an improvement to the storage facilities at the Braid with the installation of new shelving both within the containers and additional covered shelves between containers two and three.

Our new Manager, Tim Stuart, has now got an online booking system in place for our hires and tours and is at present looking to upgrade our IT system to meet with our increased demand.

He has also been busy getting his coaching team together, organising training to bring their qualifications up to date ready for the summer.

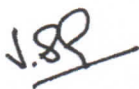
The Canoe Club continues to go from strength to strength with last winter's pool sessions at Alnwick proving extremely successful, thanks to Graham Purvis. Both sea and river kayakers continue to do well and are looking forward to the summer season.

Thanks to all the work that Andrew has put in, the Sailing Club has also seen an upsurge in membership.

So overall, with the grants received during the covid period, the trust is now in a strong financial position to continue our work and in a good position to face the challenges ahead and a busy summer.

I would like to give credit all our staff and volunteers for their great effort and the work they have done. Each and every one has played their part in making Shorebase what it is now; that is something to be proud of and I thank you all.

I can confirm that the Trustees of the Coquet Shorebase Trust have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers or duties



James Gibson

15/5/2022

## Aims and Objectives:

The Coquet Shorebase Trust was set up to provide education and recreational facilities for leisure time occupations in the interests of social welfare. It has two Watersports centres, at Amble and at Druridge Bay Country Park, and it hosts 3 affiliated clubs. Day to day activities are co-ordinated by the Manager, and overall responsibility lies with the Trustees (Committee members) who are mainly drawn from the club membership. These are elected annually at the AGM of the Trust.

### **Activities:**

Our aims are to provide affordable watersports activities for the local community, to encourage people to get afloat safely, learn new skills and make friends in a supportive environment. Getting involved in these activities can change lives in so many ways. We welcome people of all ages and abilities, and help them participate at their own level of enjoyment.

Although 2021 was not as badly affected by Covid as it had been the previous year, there were still problems. In particular, we had very few bookings from schools and youth groups until later in the season when restrictions eased. On the plus side, the demand for watersports activities from the general public continued to increase.

We took 652 people on Estuary Tours – as well as introducing them to paddling, these tours tell the story of the history of the river and promote good environmental practices for those going on the water. This was an increase of nearly 90% over last year.

Powerboat courses were also popular, as people looked to taking up a new activity and were sensible enough to get safety training before venturing out on the water. 44 people gained their RYA powerboat certification.

Hiring craft on the lake allows people for a small fee to try out watersports, particularly paddleboards and sit on top kayaks. It is a safe environment and people can learn at their own pace and find out if they want to get further training or experience or just enjoy time on the water. We hired out to 3300 people over the year, a big increase on the previous year (which had been a much shorter season due to Covid).

Sailing and windsurfing instruction also took place with over 300 visits, and we provided support for groups doing Paddleboard Yoga sessions.

Many of the above activities encourage participants to take up canoeing, sailing or windsurfing and we meet these needs through our 3 affiliated clubs. Club members have the use of all the Trust equipment for a small session fee; sessions are run by volunteer coaches who give further training. Annual membership fees are kept low to make the clubs accessible to everyone. Financial support is given to members who wish to gain coaching and leadership qualifications.

There were 1234 club 'visits' during the year, and 120 Club members (over the 3 clubs). The Canoe club in particular is very popular, running sessions mainly at Amble, with a strong Sea kayaking Group now well established.

The Sailing Club Junior section (operating at the Lake), has seen an increase in both numbers and abilities this year, mainly due to voluntary support from Andrew Steel.

Tynemouth Sailing Club have again run their winter sailing series at the Lake, using our facilities. Covid measures meant there were no sessions early in the year, but 10 sessions ran during the winter of 21-22 with an average of 16 participants.

## **Staff and volunteers**

In September we were pleased to welcome Tim Stuart as the new Manager of the Coquet Shorebase, enabling Vic Brown to finally step down from the post. We had initially advertised the post in early 2020, but due to Covid, the appointment procedure was delayed.

Tim comes with a wealth of experience and qualifications in most watersports and has already made significant improvements to activities at Amble.

Our office manager, Hilary Brooker-Carey works part-time, dealing with bookings, day-to-day finance, session records and many other jobs that come her way.

Our two watersports instructors, Liam Stephenson and Andrew Steel, assist with maintenance as well as running activity sessions. They are employed part-time in the winter, increasing to full-time in the summer. Andrew gained his Sea Kayak Leader award when Covid rules eventually eased enough to allow the examiner to arrange a date.

We have a bank of qualified instructors who are available to run sessions at short notice, which gives us a wider range of activities we can offer and enables us to run more sessions than would be possible with just the main staff. A number of Canoe Club members assisted, mainly with the tours, in particular Ken Young, Dave Chattaway, Sue Belshaw and Hamish Gibson.

Volunteer support is provided by club members in various ways, such as assisting with running sessions, staff support, maintenance, fund raising, etc. Total annual volunteer hours equates to approx. 1.5 FTE staff.

## **Finance Report**

Although we still had fewer school/youth groups than in pre-COVID years, the demand for tours and hires greatly increased this year, and we finished the year with current assets of £136,089, an increase of approx. £30,000 over last year.

Expenditure was broadly in line with previous years, apart from the cost of Tim's pay, as he took over from Vic who was a volunteer manager.

£60,000 of this is set aside as Designated Funds: £30,000 to support the Manager's pay, £20,000 to cover expenses involved in the situation that the Trust is wound up and £10,000 for emergency expenses such as replacement of safety boats. We benefitted from the furlough payments which were essential for paying staff wages in the early part of the year, during lockdown and restricted movements periods.

### **Financial support**

During 2020 we received a grant of £5,290 from the Ventient Sisters North Steads Windfarm Community Benefit Fund. This was to run free watersports sessions for pupils of Red Row, Broomhill and Grange View First Schools, our Saturday morning sessions for children in the benefit area and sessions for the Widdrington ATAC group. Due to Covid-19, we were unable to run any of these activities, in 2020, and were unable to deliver to schools in 2021, so the end date for completing the grant requirements has been extended until May 2022.

We are indebted to HM Government for furlough payments for the staff, and other grants to assist with finances when we were required to close.

Charity Name		Charity No	1150215		
COQUET SHOREBASE TRUST Limited		Company No	6577073		
Annual accounts for the period					
Period start date	02/01/2021	To	Period end date	01/31/2022	

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 31/01/2022	Prior year funds at 30/01/2021
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	21,577	2,977	-	24,555	50,260
Charitable activities	S02	90,419	-	-	90,419	29,429
Other trading activities	S03	2,526	-	-	2,526	1,270
Investments	S04	80	-	-	80	202
<b>Total</b>	S07	114,602	2,977	-	117,580	81,161
<b>Expenditure (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	791	-	-	791	571
Charitable activities	S09	83,268	2,977	-	86,245	54,353
Other	S11	540	-	-	540	310
<b>Total</b>	S12	84,599	2,977	-	87,576	55,234
<b>Net income/(expenditure) before tax for the reporting period</b>						
Tax payable	S13	30,004	-	-	30,004	25,927
	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>						
Net gains/(losses) on investments	S15	30,004	-	-	30,004	25,927
	S16	-	-	-	-	-
<b>Net income/(expenditure)</b>	S17	30,004	-	-	25,927	25,927
<b>Extraordinary items</b>	S18	-	-	-	-	-
<b>Transfers between funds (Note 13.1)</b>	S19	2,584	- 2,584	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	32,588	- 2,584	-	30,004	25,927
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	236,640	-	-	236,640	210,713
<b>Total funds carried forward</b>	S24	269,228	- 2,584	-	266,644	236,640

## Section B Balance sheet


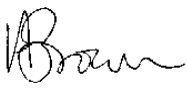
	Guidance Note	Unrestricted funds £ F01	Restricted funds £ F02	Endowment funds £ F03
<b>Fixed assets</b>				
Intangible assets	B01	-	-	-
Tangible assets (Note 9)	B02	125,023	5,532	-
Heritage assets	B03	-	-	-
Investments	B04	-	-	-
<b>Total fixed assets</b>	B05	125,023	5,532	-
<b>Current assets</b>				
Stocks	B06	-	-	-
Debtors (Note 10)	B07	-	-	-
Investments	B08	-	-	-
Cash at bank and in hand (Note 12)	B09	139,219	-	-
<b>Total current assets</b>	B10	139,219	-	-
<b>Creditors: amounts falling due within one year (Note 11)</b>	B11	3,130		-
<b>Net current assets/(liabilities)</b>	B12	136,089	-	-
<b>Total assets less current liabilities</b>	B13	261,112	5,532	-
<b>Creditors: amounts falling due after one year</b>	B14	-	-	-
<b>Provisions for liabilities</b>	B15	-	-	-
<b>Total net assets or liabilities</b>	B16	261,112	5,532	-
<b>Funds of the Charity (Note 13)</b>				
Endowment funds	B17	-		
Restricted income funds	B18		5,532	
Unrestricted funds	B19	261,112		-
Revaluation reserve	B20			
Fair value reserve	B21			
<b>Total funds</b>	B22	261,112	5,532	-

The company was entitled to exemption from audit under s477 of the Companies Act 2006.

***The directors acknowledge their responsibilities for complying with the requirements of respect to accounting records and the preparation of accounts.***

***These accounts have been prepared in accordance with the provisions applicable to small companies regime and in accordance with FRS102 SORP.***

Signed by one or two trustees/directors on behalf of all the trustees/directors

	James Gil
	Victori

Signature of director authenticating accounts being sent to Companies House

1150215  
6577073



**Total**  
**01/02/2022**      **01/31/2021**  
**£**                      **£**

F04

F05

-	-
130,555	133,879
-	-
-	-
130,555	133,879

-	-
-	1,678
-	-
139,219	106,373
139,219	108,051

3,130	5,290
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136,089	102,761
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266,644	236,640
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-	-
-	-

266,644	236,640
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-	-
5,532	8,116
261,112	228,524
-	-
-	-
266,644	236,640

**16 relating to small companies.**

***the Companies Act with***

***ll companies subject to the***

	Date of approval dd/mm/yyyy
bson	06/30/2022
	Date dd/mm/yyyy
a Brown	06/30/2022

## Section C

## Notes to the accounts

### 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 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 for Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 a 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

***Not applicable***  
***Not applicable***  
***Not applicable***

#### 1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policy adopted in note 2.

Yes\*

☒

No\*

☐

\* -Tick as appropriate

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes\*

☒

No\*

☐

\* -Tick as appropriate

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	



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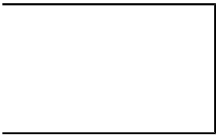
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## Section C

## Notes to the accounts

### Note 2

### Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a policy has been deleted then this is detailed in the box below.

#### 2.2 INCOME

##### Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the
- the monetary value can be measured with sufficient

##### 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.

##### 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).

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).

##### Legacies

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.

##### Government grants

The charity has received government grants in the reporting period

##### Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. 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.

**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.

**Donated goods**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

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.

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'.

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.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

**Donated services and facilities**

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.

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.

**Support costs**

The charity has incurred expenditure on support costs.

**Voluntary help**

The value of any voluntary help received is not included in the

<b>volunteer neip</b>	accounts but is described in the trustees' annual report.
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	<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 are recognised as income earned from the provision of goods and services as income from charitable activities.</p>
<b>Settlement of insurance claims</b>	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.
<b>Investment gains and losses</b>	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.

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	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.
<b>Governance and support costs</b>	<p>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.</p> <p>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.</p>
<b>Grants payable without performance conditions</b>	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.
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

**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

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

## **2.4 ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £250

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

**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.

**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 of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

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

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

(cont)

different or additional policy has been

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## Section C

## Notes to the accounts

### Note 3

### Income

	Analysis of income	Unrestricted funds	Restricted Funds	Endowment funds
<b>Donations and legacies:</b>	Donations and gifts	250	-	-
	Gift Aid	-	-	-
	Legacies	-	-	-
	General grants provided by government/other charities (Note 4)	20,192	2,977	-
	Membership subscriptions and sponsorships which are in substance donations	1,135	-	-
	Donated goods, facilities and services (Note 5)	-	-	-
	Other	-	-	-
	<b>Total</b>	<b>21,577</b>	<b>2,977</b>	<b>-</b>
<b>Charitable activities:</b>	Activity sessions and courses	53,897	-	-
	Equipment hire	31,852	-	-
	Fees from associated clubs	4,041	-	-
	Other	630	-	-
	<b>Total</b>	<b>90,419</b>	<b>-</b>	<b>-</b>
<b>Other trading activities:</b>	Premises hire	1,120	-	-
	Certificates, log books etc	42	-	-
	Other	1,364	-	-
		-	-	-
	<b>Total</b>	<b>2,526</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>	Interest income	80	-	-
	Dividend income	-	-	-
	Rental and leasing income	-	-	-
	Other	-	-	-
	<b>Total</b>	<b>80</b>	<b>-</b>	<b>-</b>
<b>Separate material item</b>		-	-	-
		-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>		-	-	-
		-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>114,602</b>	<b>2,977</b>	<b>-</b>

**Other information:**

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

Covid Job Retention Scheme Grants: £14,09

**(cont)**

<b>Total funds</b>	
<b>2021/22</b>	<b>2020/21</b>
<b>£</b>	<b>£</b>
250	6
-	-
-	-
23,169	49,239
1,135	1,015
-	-
-	-
24,555	50,260
53,897	19,916
31,852	8,211
4,041	1,149
630	153
90,419	29,429
1,120	1,270
42	-
1,364	-
-	-
2,526	1,270
80	202
-	-
-	-
-	-
80	202
-	-
-	-
-	-
117,580	81,161

2

## Section C

## Notes to the accounts

### Note 4.1

### Analysis of receipts of government grants

	Description
Local Government1	Northumberland CC(Discretionary Funding)
Local Government2	Northumberland CC Community Chest
Central Government	Job Retention Scheme (Covid)
Local Government3	Small Business Grant (Covid)
	<b>Total</b>

### Note 4.2

### Analysis of receipts of other grants

No Other Grants were received in 2021/22

**(cont)**

<b>2021/22</b>	<b>2020/21</b>
<b>£</b>	<b>£</b>
2,977	14,092
20,192	35,146
23,169	49,239

<b>Section C</b>	<b>Charity Name COQUET SHOREBASE TRUST Limited</b>
------------------	--------------------------------------------------------

<b>Note 5</b>	<b>Donated goods, facilities and services</b>
---------------	-----------------------------------------------

**Seconded staff**  
**Use of property**  
**Other**

**Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.**

a. Premises are provided by the Local Authority for the running of activities and storage of equipment used within those activities. Rate relief at 100% is also provided on these facilities, and facilities at Druridge Bay

b. General, managerial and technical advice and support is provided by Trust members and supporters. This is unpaid and not included as an expense.



2021/22	2020/21
£	£
-	-
-	-
-	-
-	-

## Section C

## Notes to the accounts

<b>Note 6 Expenditure</b>				
	<b>Analysis of expenditure</b>	<b>Unrestricted Income Funds</b>	<b>Restricted income funds</b>	<b>Endowment funds</b>
<b>Expenditure on raising funds:</b>	Incurred seeking donations	-	-	-
	Incurred seeking legacies	-	-	-
	Incurred seeking grants	-	-	-
	Staging fundraising events			
	Advertising, marketing, direct mail and publicity	791	-	-
	Database development costs	-	-	-
	Other trading activities	-	-	-
	<b>Total expenditure on raising funds</b>	<b>791</b>	<b>-</b>	<b>-</b>
<b>Expenditure on charitable activities</b>	<b>Wages &amp; Salaries</b>			
	Employees (Notes 8a, 8b)	44,356	2,977	-
	Sessional staff	5,305		-
	Staff training	289		
	Fees etc			
	Affiliation and membership	1,093	-	-
	Harbour and marina fees	1,313	-	-
	Funding community membership	-	-	-
	Insurance	4,053	-	-
	Invoiced instructors	1,130	-	-
	Equipment, Repairs & Maintenance	6,244		-
	Premises	2,510		-
	Administration	5,130		-
	Depreciation	11,845		-
	<b>Total expenditure on charitable activities</b>	<b>83,268</b>	<b>2,977</b>	<b>-</b>
<b>Separate material item of expense</b>		-	-	-
		-	-	-
		-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>	Refunds	440	-	-
	Pool hire	100		
	<b>Total other expenditure</b>	<b>540</b>	<b>-</b>	<b>-</b>

Charity Name  
COQUET SHOREBASE TRUST Limited

Annual accounts for the period  
01/02/2021 to 31/01/2022

Charity No 1150215  
Company No 6577073

<b>TOTAL EXPENDITURE</b>	84,599	2,977	-
--------------------------	--------	-------	---

Charity Name  
COQUET SHOREBASE TRUST Limited

Annual accounts for the period  
01/02/2021 to 31/01/2022

Charity No 1150215  
Company No 6577073

**(cont)**

<b>2021/22</b>	<b>2020/21</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
791	571
-	-
-	-
791	571

47,333	26,925
5,305	2,544
289	-
1,093	-
1,313	1,320
-	-
4,053	3,856
1,130	-
6,244	2,990
2,510	2,199
5,130	2,407
11,845	12,112
86,245	54,353

-	-
-	-
-	-
-	-

440	310
100	
540	310

87,576	55,234
--------	--------

Charity Name  
COQUET SHOREBASE TRUST Limited

Annual accounts for the period  
01/02/2021to 31/01/2022

Charity No 1150215  
Company No 6577073

## Section C

## Notes to the accounts

### Note 7                      Extraordinary items

*There are no extraordinary items to disclose.*

Charity Name  
COQUET SHOREBASE TRUST Limited

Annual accounts for the period  
01/02/2021to 31/01/2022

Charity No 1150215  
Company No 6577073

## Section C

## Notes to the accounts

### Note 8 a.

### Paid employees

#### 8.a.1 Staff Costs

	### £	### £
Salaries and wages	51,116	28,960
Social security costs	-	-
Pension costs (defined contribution pension plan) (Note 8b)	761	256
Other employee benefits	761	252
<b>Total staff costs</b>	<b>52,638</b>	<b>29,469</b>

Expenditure on staff working for the charity whose contracts are with and are paid by a related party

None

*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

1

Band	Number of employees
£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	

Total amount paid to key management personnel (includes trustees and senior management) for their services to the charity.

#### 8.a.2 Average head count in the year

The parts of the charity in which the employees work

	2021/22 Number	2020/21 Number
Fundraising	-	-
Charitable Activities	4	3
Governance		
Other	-	-
<b>Total</b>	<b>4</b>	<b>3</b>

#### 8.a.3 Ex-gratia payments to employees and others (excluding trustees)

***NONE***

**8.a.4 Redundancy payments**  
***NONE***

(cont)

|

<b>Section C</b>	<b>Charity Name COQUET SHOREBASE TRUST Limited</b>
------------------	------------------------------------------------------------

**Note 8b Defined contribution pension scheme**

**8.b.1 Defined contribution pension scheme**

**Amount of contributions recognised in the SOFA as an expense**

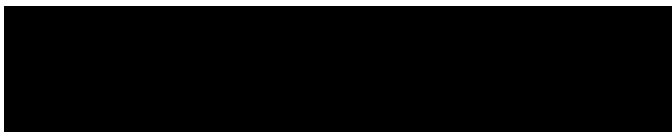
**£761.39**

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

**The above sum relates to wholly deployed in charity unrestricted funds**

**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**

**There is no liability**



o the employer contribution for staff table activities and is allocated to


## Section C

## Notes to the accounts

### Note 9 Tangible fixed assets

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

#### 9.1 Cost or valuation

	Freehold land & buildings  £	Other land & buildings  £	Plant, machinery and motor vehicles  £	Fixtures, fittings and equipment  £
At 01/2/2021	-	145,764	74,966	-
Additions	-	-	8,521	-
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers *	-	-	-	-
At 31/01/2022	-	145,764	83,487	-

#### 9.2 Depreciation and impairments

<b>**Basis</b>		SL	SL	SL
<b>** Rate</b>		3%	5%	5%

At 01/2/2021	-	35,000	51,851	-
Disposals	-	-	-	-
Depreciation	-	5,000	6,845	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At 31/01/2022	-	40,000	58,696	-

#### 9.3 Net book value

Net book value at 01/02/2021	-	110,764	23,115	-
Net book value at 31/01/2022	-	105,764	24,791	-

#### **9.4 Assets purchased through Restricted Funding, where capital restrictions ren**

Where sponsors attach conditions as to the use and disposal of assets following capitalisation, the balance of the asset remaining under restriction is shown on the Balance Sheet under *Fixed Restricted Income Funds*

(

Total
£
220,730
8,521
-
-
-
229,251

74966.28

-8521.12

SL	Straight Line ("SL") or Reducing Balance ("RB")

86,851
-
11,845
-
98,696

133,879
130,555

**nain**  
:ion, the  
*ed Assets :*

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

**Note 10 Debtors and prepayments**

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

**10.1 Analysis of debtors**

	###	01/31/2021
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	1,678
<b>Total</b>	<b>-</b>	<b>1,678</b>

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**10.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	###	01/31/2021
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**There are no long term debtors to report**

## Section C

## Notes to the accounts

### Note 11

### Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

#### 11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due more than one year
	01/31/2022 £	01/31/2021 £	01/31/2022 £
Accruals for grants payable	-	-	-
Bank loans and overdrafts	-	-	-
Trade creditors	750	-	-
Payments received on account for contracts or performance-related grants	2,380	5,290	-
Accruals and deferred income			-
Taxation and social security			-
Other creditors	-	-	-
<b>Total</b>	<b>3,130</b>	<b>5,290</b>	<b>-</b>

(cont

ling due after n one year
01/31/2021 £
-
-
-
-
-
-
-
-

## Section C Notes to the accounts

### Note 12 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**

01/31/2022 £
-
-
139,219
-
139,219

**(cont)**

<b>01/31/2021</b>
<b>£</b>
-
-
106,373
-
106,373

## Note 13 Charity funds

### 13.1 Details of material funds held and movements during the CURRENT reporting period (2021/22)

*This table gives details of the movements of material individual funds in the period 1 Feb 2021 to 31 Jan 2022 as 'Other funds'. The 'Total funds' figure below reconciles to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds; and U - unrestricted funds.*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward 01/02/2021	Income
			£	£
General Equity	UR	General work of the Trust	63,975	30,004
General Equity (designated)	UR	Leasehold buildings amortization & equipt	164,549	
Restricted Grant Funding	R	Capital Equipment funded by grants	8,116	
Restricted Grant Funding		Creditors re performance-related grants	-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-
<b>Total Funds</b>			<b>236,640</b>	<b>30,004</b>

### Explanation of Transfers

Funding was first fully categorised as Restricted/Unrestricted in Accounts for y/e

31/1/2019

This will help sponsors to identify treatment of grants, and demonstrates reconciliation of of fu

**021/2022)**

**2021 to 31 Jan 2022 with the balance shown  
sheet.**

**Income funds, including special trusts, of the**

<b>Expenditure</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>Fund balances carried forward 31/01/2022</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	7,584	-	101,563
		-	164,549
	- 7,584	-	532
	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	266,644

including obligations

## Section C

## Notes to the accounts

### Note 13 Charity funds

**13.2 Details of material funds held and movements during the PREVIOUS reporting period**  
*This table gives details of the movements of material individual funds in the period 1 Feb 2021 to 31 Jan 2022 as 'Other funds'. The 'Total funds' figure below reconciles to 'Total funds' in the balance sheet.*

**\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted charity; and U - unrestricted funds**

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward 01/02/2020	Income
			£	£
General Equity	UR	General work of the Trust	60,464	25,927
General Equity (designated)	UR	Leasehold buildings amorization & equipt	139,549	-
Resticted Grant Funding	R	Capital Equipment funded by grants	10,700	-
Resticted Grant Funding		Creditors re performance-related grants	-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-
<b>Total Funds</b>			<b>210,713</b>	<b>25,927</b>

### Explanation of Transfers

Funding is now fully categorised as Restricted/Unrestricted

This will help sponsors to identify treatment of grants, and demonstrates reconciliation of of 1

**(cont)**

**(2020/2021)**

**2020 to 31 Jan 2021 with the balance shown  
net.**

**income funds, including special trusts, of the**

<b>Expendi ture</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>Fund balances carried forward 31/01/2021</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
-	- 22,416	-	63,975
-	25,000	-	164,549
-	- 2,584	-	8,116
-		-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	236,640

funding obligations

# Independent examiner's report on the accounts



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Section A

## Independent Examiner's Report

Report to the  
trustees/directors/  
members of

Coquet Shorebase Trust Limited

On accounts for the year  
ended

31 January 2022

Charity no.:

1150215

Company no.:

6577073

Set out on pages

Profit and Loss Account and Balance Sheet

Respective  
responsibilities of  
trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. [I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy].

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Signed:

*Shona E Walker*

Date:

*30 June 2022*

Name:

Shona E Walker

Relevant professional qualification(s) or body (if any):

Chartered Institute of Public Finance and Accountancy

Address:

Windscarth, Hillside

Rothbury, Northumberland

NE65 7PT

**Section B**

**Disclosure**

There are no items of concern