



# Annual Report 2022/23

## **Coquet Shorebase Trust Ltd**

### **Annual Report for year ending 31<sup>st</sup> Jan 2023**

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

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

**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

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

## **Chairman's Report**

Although the post-covid rush to do activities slackened off somewhat this year, the trust still managed to provide many people of all ages with hires, estuary tours and tuition, as well as sessions for schools and youth groups.

The new online booking and pre-payment system introduced by Tim has proved a great success.

Despite the dip in demand, the trust still maintains a strong financial position to take us into the future.

As reported by the manager, the canoe club is doing very well. The sea group organises twice weekly activities and the river group even on occasions operates sessions at two different locations on the same day. The open boat group have regular coaching sessions and organise camping weekends away.

Andrew continues to do a good job of running the sailing club over and above his own duties, but the wind surfing club is in limbo due to the retirement of several older members.

We would welcome any ideas from anyone wishing to help with the running of the wind surfing club.

The replacement of our existing Cesspool with a water treatment system is booked in for March 2023, which will finally wind up all the outstanding conditions of our lease of the premises at the Braid.

We look forward to welcoming the Amble Skiff Rowing Club joining us for the coming season.

So, overall I am confident we can look to a very positive future, thanks to all the hard work from Tim and his team, the efforts of committee and sub-committee members and all those working in the background. They all make this an organisation to be proud of and have my grateful thanks.

***James Gibson***

## Manager's Report

### 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 to participate at their own level of enjoyment.

The Trust began the 2022 season with a new manager, new website plus online booking system, some new products and was free for the first time in 2 years of any covid restrictions.

This for us meant a return of schools, youth and uniform groups in much larger numbers than in the previous year when restrictions were in place for large bookings until late in the season.

However, the downside was that people could now return to holidaying abroad which brought an end to the staycation boom.

So, the demand for local activities dropped. This is probably best indicated by the uptake in our tour offerings. In the 21 -22 season 652 people enjoyed one of our tours (an increase of 90% on the previous year): this year we dropped by about 40% to 354.

Hire numbers for this season were also to be down on those reported last year, though on a positive note the revenue from the hires did increase somewhat.

Similarly, there was a downturn in the numbers requiring RYA powerboat courses, 28 participants as opposed to 44 in the previous year. However, the number of other NGB courses such as RYA Dinghy and Windsurf schemes did increase. Plus, we also facilitated more British Canoeing courses than we had done previously, with some of the participants subsequently becoming affiliated club members.

The Paddleboard Yoga sessions continued in 2022 with a weekend festival held in June in which we play a major part through running children's sessions, bespoke coaching, and the supply of equipment. We also provided support to several large triathlon events held at the lake through mark laying, use of our facilities and safety cover.

Amble and the surrounding area proved to be very popular as a filming location in 2022, and we assisted film crews with powerboats or kayaks on 5 productions early in the year; including Easter Walks, Spring watch, and Vera which provided a nice boost to our preseason's income.

Thanks to funding from the Ventient Sisters and North Steads Windfarm Community Benefit Fund we were able to resume the free watersports activity sessions for the local primary schools and young people, (previously cancelled due to covid). Red Row, Broomhill, Grangeview and Ellington primary schools all enjoyed time out on the water in 2022 and the Saturday kids club ran every Saturday morning throughout the school term time from Easter through to Halloween and was usually fully subscribed.

The majority of the activities we provide are to actively encourage participants to develop a long-term passion for their chosen activity and an appreciation for the watery environment. We meet these needs through our affiliated clubs. Club members have the use of all the Trust equipment for a small session fee; sessions are run by volunteer coaches or leaders who provide 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 over 1000 club 'visits' during the year, and up to 100 paid up members over the 3 clubs.

The Canoe club is very popular, running sessions mainly at Amble, with a strong Sea kayaking group very well established. Several members have gained BC leadership/coaching qualifications during this period.

Andrew Steel continues to voluntarily support the Sailing Club Junior section (operating at the Lake). The numbers of cadets have remained steady for this season, following last year's increase. Funding is available for a recruitment initiative in 2023. Unfortunately adult participation has dwindled somewhat.

Despite the increase in uptake of courses over the period the windsurfing club is desperately in need of regeneration with very little attendance at the lake for this last season. We hope to find someone to take up the gauntlet and bring in some new blood for 2023.

Tynemouth Sailing Club have again run their winter sailing series at the Lake, using our facilities and storing up to 26 dinghies. Thankfully this year was not affected by covid restrictions or country park closures due to storm damage. All but 2 sessions (lake iced over) of 18 went ahead with an average of 14 participants.

This last winter the Shorebase took over the facilitation of evening pool sessions at Alnwick Pool to help canoe club members perfect their self-rescue skills in warmer water. These ran from November through until March and were well received and generally well attended.

### **Staff and volunteers:**

This was the first full season for myself, Tim Stuart, as the Manager of the Coquet Shorebase, which was both enjoyable and demanding at the same time. The key things for me this year was to implement online payments and bookings and revamp the existing website.

This overall has worked well though there is always room to improve systems and presentation of the website. Our office manager, Hilary Brooker-Carey who works part-time, dealing with bookings, day-to-day finance, session records and the many other admin tasks that come her way, reports the online booking has made her life easier by cutting down on the vast amount of phone enquiries and invoicing she has had to deal with previously.

We have two watersports instructors, who are employed part-time in the winter, increasing to full-time in the summer. Andrew Steel put in a tremendous number of hours over the busy summer months for which his contribution is much appreciated. At the beginning of the season he gained his RYA powerboat instructor award, a useful qualification to add to his cv.

Sadly Liam Stephenson has been suffering with long term health issues and was unable to work for much of the year. We hope he will be able to return to work before too long.

Due to the amount of help we had received from Ken Young and Dave Chattaway during the 2021/22 season, the Trust managed to access funding to pay for them to achieve their BC Paddlesport leader qualifications which will enable them to lead sessions when required.

Despite this, on occasion at times it was a struggle to staff some of the larger group events, August would have been particularly difficult if not for the assistance of Dylan Sweet, Sue Belshaw and Holly Walker, who all put in some hours over that month.

Volunteer support from the canoe club and sailing club members was much appreciated; help was received with evening sessions, triathlons, and hires. There are special mentions to sailing cadet Joe Shipley-Smith who spent most of his school holidays at the lake assisting with hires, and our chairman Hamish Gibson, for his contribution every Saturday morning for the Kid's Club.

***Tim Stuart***

## **Finance Report:**

Our main concern this year was the move from having a voluntary Manager to paying for a full time post. We had set aside funds to supplement his salary, but in the event increased income has covered the additional costs, which is very pleasing.

We finish the year with £ 142,966 in cash assets, which includes £8560 in grants for activities to take place in 2023. This is a small increase on the previous year.

£60,000 of this is set aside as Designated Funds: £30,000 to support the Manager's pay, £25,000 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.

### **Financial support**

Grants were received from Sport England Together fund (£3240) and the Ballinger Trust (£1,000) towards running activities for Amble Youth Project in 2023. We continue to get financial support for activities for young people living near the windfarms from the Ventient Sisters and North Steads Windfarm Community Benefit Fund (£2380 for activities in 2022 and £4320 for 2023).

We also received through the RYA the donation of a Devonshire Dabber sailing boat which will provide a more stable platform for the less athletic to learn on.

***Vic Brown***

**Coquet Shorebase Trust Limited**  
**Balance Sheet as at 31 January 2023**

	<b>Note</b>	<b>2022/23</b>
		£
<b>ASSETS</b>	2	
Fixed Assets NBV	3	124,721
<b>Total Tangible Assets</b>		<b>124,721</b>
Current Assets		
At bank and in hand	12	142,966
Debtors	10	0
<b>Total Current Assets</b>		<b>142,966</b>
Current Liabilities		
Creditors: falling due within one year	11	10,660
<b>Net Current Assets</b>		<b>132,306</b>
Non-current Liabilities		0
<b>TOTAL ASSETS LESS LIABILITIES</b>		<b>257,027</b>
Capital and Reserves	4	
Accumulated funds at 01/02/2022		266,644
Surplus/(-)Deficit for year		(9,617)
<b>Accumulated funds carried forward 31/01/23</b>		<b>£ 257,027</b>
Comprising: General equity Unrestricted Funds		102,162
Restricted Funds		2948
Designated funds	4	151917
		<b>£ 257,027</b>


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

*The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.*

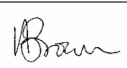
*The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.*

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

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

  
James Gibson

Signature of director authenticating accounts being sent to Companies House

  
Victoria Brown

**Audit Statement**

In connection with my examination, **no matter** has come to my attention

- which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act and the Charities SORP/FRS102; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act and the Companies Act, have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

**Shona Walker CIPFA**  
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<b><u>2021/22</u></b>
£
130,555
<b>130,555</b>
139,219
0
<b>139,219</b>
3,130
<b>136,089</b>
0
<b>266,644</b>
236,640
30,004
<b><u>£ 266,644</u></b>
109,195
5532
151917
<b><u>£ 266,644</u></b>

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and in

Date of approval
11/7/2023

Date
11/7/2023

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**Coquet Shorebase Trust Limited**  
**Statement of Financial Activities (including Profit & Loss Account) for year ended 31 January**

	<u>Note</u>	<u>2022/23</u>
		£
<b>INCOME</b>	5	
Activity sessions		43,504
Boat Hire		38,333
Donations & Fundraising		10,262
Grants	8	2,380
Fees		
Affiliation		600
Membership		410
Club Fees		5,613
		6,623
Bank Interest		214
Sales		1,543
Misc		885
<b>Total Income</b>		<b><u>103,743</u></b>
<b>EXPENDITURE</b>	6,9	
Staffing & Staff related costs	7	
Employees costs		62,045
Sessional staff		5,728
Staff-related costs		795
		68,569
Premises & Facilities	9	
Amble		5,344
Druridge Bay		1,135
		6,479
Fees, Affiliation and Insurance		9,054
Boats & Equipment		5,067
Vehicles		3,689
Depreciation & Amortisation	3	12,118
Administration costs		5,295
Advertising costs		876
Refunds		2,214
<b>Gross Expenditure</b>		<b><u>113,360</u></b>
<b>Net Surplus/- Deficit transferred to Reserves</b>		<b>-£ 9,617</b>

ary 2023

**2021/22**  
**£**

53,897

31,852

250

23,169

5,176

80

1,994

1,162

**117,580**

52,927

2,610

7,589

4,066

2,178

11,845

5,130

791

440

**87,576**

**£ 30,004**

## 1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 102) and the Financial Reporting Standard (FRS 102).

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

## 2 Accounting Policies

### 2.1 INCOME

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources;</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Offsetting</b>	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.
<b>Grants and donations</b>	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).  Where the sponsors/grant-making body attach conditions to the expenditure or outcome objectives, the income is treated as a Restricted Fund and movements are shown in a note to the accounts
<b>Government grants</b>	The charity has received government grants in the reporting period
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
<b>Donated services and facilities</b>	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.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

### 2.2 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>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<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>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts
<b>Provisions for liabilities</b>	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

### 23 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £250  They are valued at cost.  Where assets are purchased from grants treated as Restricted Income and are capitalised, any continuing restriction is recognised in the Fixed assets note to the Accounts.  The depreciation rates and methods used are disclosed in note 3.
<b>Debtors</b>	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.

Tangible fixed assets

3.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
Balance brought forward 01/02/22	-	145,764	83,487	-	229,251
Additions	-	-	6,284	-	6,284
Revaluations	-	-	-	-	-
Disposals	-	-	766	-	766
Transfers *	-	-	-	-	-
Balance carried forward 31/01/23	-	145,764	89,005.40	-	234,769

3.2 Accumulated depreciation and impairment provisions

<b>**Basis</b>	-	SL	SL	-	-
<b>** Rate</b>		3%	5%		
Balance brought forward 01/02/22	-	40,000	58,696.10	-	98,697
Depreciation charge for year	-	-	766	-	766
Impairment provisions	-	5,000	7,117.80	-	12,118
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers*	-	-	-	-	-
Balance carried forward 31/01/23	-	45,000	65,047.90	-	110,049

3.3 Net book value

B/fwd 01/02/2022	-	105,763.93	24,791.30	-	130,555.23
C/fwd 31/01/2023	-	100,763.93	23,957.50	-	124,720.63

3.4 Allocated at 31/01/23between (see note 4.3b&c)

Restricted Income Funds	1,600	1,348	2,948
Unrestricted Funds	99,164	22,610	121,773
	<b>100,764</b>	<b>23,958</b>	<b>124,721</b>

4 Capital and Reserves

4.1 Movements in funds

	From	To	B/fwd	Movements 2018/19	£
Members Equity			109195		109195
	P&L			-9617	-9616.54000000004
	Designated Funds: Building Reserve			5000	5000
		Restricted Funds		2584	2584
		Winding up costs		-5000	-5000
Balance at 31/01/2019					<b>102162.46</b>
Restricted Funds: Fixed Assets			5532		<b>5532</b>
	Released to General	(Members) Equity		-2584	-2584
	Members Equity	Restricted Income			0
Balance at 31/01/2019					2948
Designated Funds: Building Reserve		Members Equity	91917		91917
		Restricted Funds		-5000	-5000
Balance at 31/01/2019					<b>86917</b>
Designated Funds: Repair & Replacement			10000		10000
	Members Equity				0
Balance at 31/01/2019					<b>10000</b>
Designated Funds: Winding up costs			20000	5000	25000
	Members Equity				0
Balance at 31/01/2019					<b>25000</b>
Designated Funds: Management Reorganisation			30000		
	Members Equity				30000
Balance at 31/01/2021					<b>30000</b>
<b>Total Capital &amp; Reserves</b>			<b>266644</b>	<b>-9617</b>	<b>257027</b>

4.2 Purposes of designated funds

The Trustees have approved the earmarking of designated funds from within the general unrestricted accumulated equity reserves, for the following purposes:

- a **Building Reserve**  
To ensure that funding is available for the amortisation of leasehold property at Druridge Bay
- b **Repair & Replacement**  
To ensure that funding is available for the replacement of operating safety equipment in the case of theft or unexpected damage.
- c **Designated Funds: Winding up costs**  
Funds assigned for the potential cost of winding up operations
- d **Designated Funds: Management Reorganisation**  
Funds assigned for creation of a new management structure

4.3 Restricted Funds

Balances on restricted funds represent funding whose use is restricted by conditions imposed by grant making bodies or sponsors.

- a. No new grant funding was applied in 2022/23 (2021/22 £0) for capital purposes.
- b. Restrictions have now been released (2022/23 £2584; 2021/22 2584)) on existing assets purchased using restricted funding.

	Analysis	2022/23			2022/23
		Unrestricted	Restricted	£	£
<b>Donations, legacies and Grants (Note 8)</b>	Grants- publicly funded	-		-	23,169
	Grants- private foundations/ charities	2,380	-	2,380	-
	Membership Affiliation	600	-	600	600
	CST membership	410		410	535
	Other Donations	10,262	-	10,262	250
<b>Total</b>		<b>13,652</b>	<b>-</b>	<b>13,652</b>	<b>24,555</b>
<b>Fees for charitable services</b>	Activity sessions	43,504		43,504	53,897
	Fees from associated clubs	5,613		5,613	4,041
	Boat & Equipment hire	38,333		38,333	31,852
<b>Total</b>		<b>87,449</b>		<b>87,449</b>	<b>89,789</b>
<b>Sales &amp; Misc</b>	Certificates & logbooks	30		30	42
	Premises Hire	855		855	1,120
	Misc Sales & Reimbursements	1,543		1,543	1,994
	Covid refunds and discounts			-	-
<b>Total</b>		<b>2,428</b>		<b>2,428</b>	<b>3,156</b>
<b>Interest and dividends</b>		214		214	80
<b>Total</b>		<b>214</b>		<b>214</b>	<b>80</b>
<b>TOTAL INCOME</b>		<b>103,743</b>	<b>-</b>	<b>103,743</b>	<b>117,580</b>

**Note 6 Analysis of Expenditure**

	Analysis	2022/23			2021/22
		Unrestricted	Restricted	£	£
<b>Wages, salaries, pensions and NI, and staff-related costs</b>	Employee costs	62,045	-	62,045	47,333
	Sessional staff	5,728		5,728	5,305
	Staff Training	795	-	795	289
				-	-
<b>Total</b>		<b>68,569</b>	<b>-</b>	<b>68,569</b>	<b>52,927</b>
<b>Fees, Affiliation and Insurance</b>	Affiliation and membership	388	-	388	1,093
	Harbour and marina fees	1,430	-	1,430	1,313
	Pool Hire	1,700		1,700	100
	Insurance	4,682	-	4,682	4,053
	Instruction	854		854	1,130
<b>Total</b>		<b>9,054</b>	<b>-</b>	<b>9,054</b>	<b>7,689</b>
<b>Equipment, Repairs and maintenance</b>	Repairs & maintenance: Boats & other equt	5,067	-	5,067	4,066
	Vehicle running costs	3,689	-	3,689	2,178
<b>Total</b>		<b>8,756</b>	<b>-</b>	<b>8,756</b>	<b>6,244</b>
<b>Premises/ facilities costs</b>	Druridge Bay premises	1,135	-	1,135	334
	Amble Braid	5,344	-	5,344	2,176
<b>Total</b>		<b>6,479</b>	<b>-</b>	<b>6,479</b>	<b>2,510</b>
<b>Administration costs</b>	Advertising	876	-	876	791
	telephone, broadband and computing	2,914	-	2,914	1,718
	office	1,334	-	1,334	728
	Travel	164	-	164	517
	Certificates/logbooks	493	-	493	630
	Volunteer support	390	-	390	175
	Refunds	2,214	-	2,214	440
	Not for profit purchases	-	-	-	1,362
<b>Total</b>		<b>8,384</b>		<b>8,384</b>	<b>6,361</b>
<b>Depreciation</b>	Equipment	7,118	-	7,118	6,845
	Amortisation of leasehold premises	5,000	-	5,000	5,000
<b>Total</b>		<b>12,118</b>	<b>-</b>	<b>12,118</b>	<b>11,845</b>
<b>TOTAL EXPENDITURE</b>		<b>113,360</b>	<b>-</b>	<b>113,360</b>	<b>87,576</b>

**7.1 Staff Costs**

Gross wages, salaries and benefits in kind  
Employer's National Insurance costs  
Pension costs

2022/23	2021/22
£	£
66,470	51,877
1,303	761
67,774	52,638

**Total staff costs**

These figures include costs of £5728 (2021/22 £5305) for sessional staff who work on a casual basis.  
Manager's travel costs are included in the accounts as administration costs

**7.2 Average number of full-time equivalent employees in the year**

**The parts of the charity in which the employees work**

	2022/23	2021/22
	FTE	FTE
Administration	1.5	1.0
Sessional Coaching	0.3	0.3
Watersports Instructors	0.5	1.0
<b>Total</b>	<b>2.3</b>	<b>2.3</b>

**Note 8**      **Grants**

		2022/23		2021/22
		Unrestricted Income £	Restricted Income £	Total £
				£
<b>Grants from Public Bodies</b>			-	-
	NCC re Small Business Grant (Covid)			2,977
	Central Government Job Retention Scheme			20,192
<b>Grants from Private concerns &amp; other bodies</b>	<b>Windfarm Community Grants</b>	2,380		2,380
				-
	<b>Total Grants</b>	<b>2,380</b>	<b>-</b>	<b>2,380</b>
				<b>23,169</b>

**Note 9**      **Donated goods, facilities and services**

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 is not included as an expense.

Note 10 Debtors and prepayments

Analysis of debtors

	2022/23	2021/22
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Note 11 Creditors and accruals

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2022/23	2021/22	2022/23	2021/22
	£	£	£	£
Trade creditors	1,300	750	-	-
Payments received on account for contracts or performance-related grants	8,560	2,380	-	-
Other creditors	800	-	-	-
<b>Total</b>	<b>10,660</b>	<b>3,130</b>	<b>-</b>	<b>-</b>

Note12 Cash at bank and in hand

	1/31/2023	1/31/2022
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	142,966	139,219
Other	-	-
<b>Total</b>	<b>142,966</b>	<b>139,219</b>

## 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 2023

<b>Charity no.:</b>	1150215	<b>Company no.:</b>	6577073
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**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;
- there is 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:**

31 October 2023

**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

**Give here brief details of any items that the examiner wishes to disclose.**