

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2022  
for  
Poole Harbour Canoe Club**

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

# **Poole Harbour Canoe Club**

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**Poole Harbour Canoe Club**  
**Report of the Trustees**  
**for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the Charity as expressed in the Constitution are to promote community participation in healthy recreation by the provision of facilities for paddle sports.

In considering the projects and activities undertaken by the Club, the Trustees have regard to the guidance on public benefit issued by the Charity Commission, and work to ensure that the Club's aims are met, within the framework of safety constraints and available financial resources as discussed below.

Meeting the Club's aims falls in effect into 2 parts:

1. The running of the Club's activities and
2. The provision of the facilities.

**The running of the Club's activities**

The following documents complete this report and can be found on the charity's website ([www.pooleharbourcanoeclub.uk](http://www.pooleharbourcanoeclub.uk))

Appendix 1 - The Club's activity schedules. This shows the regular activities of the Club and summarises some of the annual events.

Appendix 2 - Wimborne Paddlesports Racing Report.

Appendix 3 - Juniors Report.

Appendix 4 - Training Report.

Appendix 5 - Membership report.

Appendix 6 - Polo Report.

Appendix 7 - Slalom Report.

Adult members are invited to become friends to the Facebook page of the Club - This page shows some of the exciting activities for members and activities on offer. The Trustees stress however that not all activities shown thereon are organised by the Club. Club activities are notified to members through email.

The WebCollect system is used to collect memberships and advertise courses. This system enables members to be contacted through a central database. If for any reason members are not receiving emails through WebCollect, please contact the Membership Secretary.

The Club provides equipment for hire to members to enable those without equipment to participate in the sport. All equipment must be booked out using the book provided.

**Public benefit**

The Trustees have had regard to the Charity Commission guidance on public benefit.

**Poole Harbour Canoe Club**  
**Report of the Trustees**  
**for the Year Ended 31 December 2022**

**OBJECTIVES AND ACTIVITIES**

**The provision of facilities**

1. The Club will seek grant funding towards new initiatives as required.
2. The Club has a lease from the landowners (BCP Council) dated 20th June 2016 for a term of 50 years from 20th June 2016 with a break clause in 2046 recurring thereafter every five years.
3. Members who have the necessary skills continue to assist in the maintenance of the Boathouse and Wimborne Paddlesports.

The Trustees are satisfied and very grateful that the members and committees have worked hard; all on a voluntary basis to achieve the objectives of the Charity.

Genuine thanks are extended to the coaches, trip leaders and all other volunteers that assist in the running of the Club in every way that they do. Over 100 members make the magic happen, many of them un-seen by the paddling groups - none of this would be possible without all their assistance.

The club operates from 3 main locations as follows:

1. Lake Pier, Lake Drive, Poole, Dorset - it's harbour base.
2. Riverside, Wimborne, Dorset - it's river and racing base (now called Wimborne Paddlesports).
3. Ferndown Leisure Centre, Ferndown, Dorset - it's swimming pool base.

**FINANCIAL REVIEW**

**Financial position**

The Club is primarily financed by membership fees. To fulfil its objectives the Club is committed to keeping the membership fees as low as possible. Additional funds come from boat hire and course fees which again are kept as low as possible. However, the Trustees have an obligation to ensure that there are sufficient funds to keep the Club solvent. As such the Treasurer prepares a monthly financial update and all expenditure is carefully considered.

**Poole Harbour Canoe Club**  
**Report of the Trustees**  
**for the Year Ended 31 December 2022**

## **FINANCIAL REVIEW**

### **Reserves policy**

Trustees have a duty to formulate a reserves policy to ensure that the Club has sufficient funds to meet its obligations. The Club receives its membership fees annually in April. Course fees are paid principally during the summer months. The net result is that sufficient reserves must be established to see the Club through the winter months.

The Trustees have reviewed that the Club's reserves considering the Boathouse, that is the figure below which the funds should not drop save in exceptional and unforeseen circumstances and increased them to the figure shown:

March in any year £9,500

December in any year £7,500

At 31st December 2022, the Club held cash funds of £57,219 including savings of £35,327 which are held in a 30-day notice account at Monmouthshire Building Society and earn interest at a variable rate.

The savings account is being steadily built, to facilitate future, permanent and substantial facilities at the Wimborne site, with toilets, showers and changing rooms. Conversations are on-going with Wimborne Town Council representatives and Dreamboats to progress this plan. It is a slow process, but essential for the Club to grow at this site.

The charitable entity has free reserves of £58,700 as at 31 December 2022 (2021: £57,882). The Trustees consider this level of reserves to be sufficient to deliver charitable objectives for the next twelve months. Free reserves are calculated by deducting fixed assets from the unrestricted (and undesignated) reserves held at the year-end.

2022 saw the Club return to some form of normality (operationally), but with a few positive changes and extra opportunities. These opportunities have allowed the Club to further increase the number of paddles it provided through the summer and it is hoped that this can continue through into 2023. Lake Pier equipment donations increased by 87%, membership income was up by 6%, training income up by 39% and calendar sales up by 43% - all of these increases (plus others) together with the 4-year retrospective Gift Aid payment (2018-2021) of £7,433, meant that despite increased operating expenses of 21%, the finances remain in a healthy and stable position.

The stability and continued strength of the membership base provides confidence in the budget for the coming twelve months and as such the Trustees see no reason to increase prices for membership or training at this time.

The Club is a members' organisation which aims to keep its fees as low as realistically possible, whilst investing in the future of both the Club and its members. The Club's savings account acts as both emergency funds and capital for future large projects and funds are added annually, subject to budgetary constraints. The Club also has a rolling Cap-Ex program to replace ageing equipment and since 2018, has operated a training bursary to support Club coaches too.

In any organisation, there is risk of financial misconduct by persons having control of funds. To this end the Club carries proper checks on all committee members. All payments out of the bank must be verified by the Treasurer and a Trustee or, two Trustees. Any payments over £100 must be agreed by a majority of Trustees. To be open and clear about the way in which Trustees buy goods and services a Procurement Guidance document has been agreed and implemented. Additionally, the Treasurer is spot-checked on their work by another Trustee.

To provide transparency, the committee have resolved that unless the same is prejudicial to the Club or one or more of its members, at the relevant time, all committee minutes will be published on the members' section of the Club's web page. Such minutes are confidential to the Club and members are asked to respect that confidentiality and not therefore to breach that confidentiality. Such does not prevent an appropriate report under the Public Interest Disclosure Act. No welfare reports will be published in anyway

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

PHCC is a Charitable Incorporated Organisation date of registration 21st June 2013.

The constitution is set out in the registered Constitution originally adopted 4th February 2013, amended 8th April 2013 and amended 25th March 2019. (A copy can be found on the Club's website)

**Poole Harbour Canoe Club**  
**Report of the Trustees**  
**for the Year Ended 31 December 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Under the Constitution, the minimum number of Trustees is 5 and the maximum is 12. New Trustees may be appointed at any time by the Trustees or the members so long as the number of Trustees does not exceed the maximum. Trustees will normally be elected for a term of 3 years. Retiring Trustees may stand for re-election, but the maximum overall term that a trustee may stand shall be 9 years. They may be reappointed after an interval of at least 3 years. This is to avoid the committee being dominated by the few.

**Risk management**

The trustees are required to assess the risks that could cause significant problems to the Club:

**Safety**

The biggest single threat to the Club is the risk that a person may be injured because of any Club activities. If someone were injured a claim for financial compensation may lie against the Club. The Club through its membership of BC maintains third party insurance. This gives cover to the Club and its members. It is important to note that persons who have failed to renew their membership of the Club within 2 months of the due date (1st April) automatically cease to be members of the Club and thus are not covered by the Club's insurance. Members should ensure that they only participate in courses and trips run through the Club if they wish to rely on Club insurance. A Club official will organise courses and trips through the WebCollect system, so it is clear which events and courses are being organised by PHCC.

However, as well as the financial risk that this poses, there is the risk of adverse publicity. This could have huge knock-on-effects to the Club and to the lives of the coaches. The Club therefore uses every endeavour to ensure the safety of all participants in paddle sports and without prejudice to the generality of that statement:

1. All members are asked to take their personal safety very seriously by,
  - 1.1 Attending proper training sessions to attain BC awards. To this end the Club's coaches run a comprehensive training schedule. Attached is the report from the training officer for this last year. Appendix 4.
  - 1.2 Wearing and taking adequately maintained safety gear in particular; buoyancy aids, whistle, lights and helmets where appropriate.
  - 1.3 Paddling in a group.
  - 1.4 Not going out without checking the weather and tides are suitable for their own skill level.
2. The Club runs paddles of all standards and at all three venues where members are encouraged to support other members.
3. The Club encourages and supports those who are prepared to advance to become coaches.
4. The Club runs paddles for women only to provide accessibility to the sport, providing equality of access.
5. The Club will only run paddles in appropriate weather conditions suitable for the group and ensures that each paddle has sufficiently experienced paddlers within the group to ensure the safety of the group.
6. The Club ensures that proper risk assessments are maintained. These are available for inspection on the Club's web site and were last updated in November 2021.
7. The Club liaises with Poole Harbour Master where possible to avoid conflicts with other harbour users.
8. The Club provides a telephone and radios to enable contact in the case of emergency.

**Welfare**

Paddle sport involves the interaction between persons of different ages and genders. Preparation for paddle sport often involves those persons in changing their clothing, as such there is a potential risk to the welfare of individuals.

In order to minimise this risk, for 2022 the club has an appointed Welfare Officer, Mark Taylor (mark.taylor@phcc.org.uk) and Deputy Welfare Officers, Cheryl Williams (cheryl.william@phcc.org.uk) and Lynette Short (lynette.short@phcc.org.uk). Members who have any welfare concerns should contact the Welfare Officer or one of the Deputy Welfare Officers. Both Mark Taylor and Lynette Short have confirmed that they will be retiring from their roles at the AGM this year and the Trustees thank Mark, Lynette (and Cheryl) for their tremendous support and background work over the past few years.

All persons with access to club funds (other than minimal sums) or involved in coaching or leading groups of young people are subject to appropriate checks into their background. Any incident involving any concern over the welfare of any members are reported to the Welfare Officer and to British Canoeing.

## Poole Harbour Canoe Club

### Report of the Trustees for the Year Ended 31 December 2022

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**

1152531

**Principal address**

2 Hull Crescent  
Bearwood  
Bournemouth  
Dorset  
BH11 9RG

**Trustees**

Adrian Oates	Treasurer & Acting Chair	December 2016 (re-elected 29/03/2021)
Vince Boon	Riverside Officer & QM	March 2018 (re-elected 29/03/2021)
Graham Chandler	Trustee & Vice-Chair	March 2018 (re-elected 29/03/2021)
Neil Turner	Trustee	July 2020
Lyn Jackson	Secretary	March 2021
Deborah D'Arcy	Trustee	March 2021
Ian Chivers	LP Joint Junior Lead	May 2021
Martin Jones	LP Joint Junior Lead	May 2021
John Shepherd	WP Junior Lead	June 2021
Graham Wood	Trustee	December 2021
Paulette Hills	Trustee	Resigned May 2022

**Independent Examiner**

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Approved by order of the board of trustees on .....13th February 2023..... and signed on its behalf by:



.....  
A Oates - Trustee

**Independent Examiner's Report to the Trustees of  
Poole Harbour Canoe Club**

**Independent examiner's report to the trustees of Poole Harbour Canoe Club**

I report to the charity trustees on my examination of the accounts of Poole Harbour Canoe Club (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the 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.

Miss Jen Richardson BA (Hons) FCA FCCA DChA  
Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Date: .....



**Poole Harbour Canoe Club**

**Statement of Financial Activities  
for the Year Ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	43,408	-	43,408	47,501
Other trading activities	4	1,239	-	1,239	1,233
Investment income	5	144	-	144	82
<b>Total</b>		<u>44,791</u>	<u>-</u>	<u>44,791</u>	<u>48,816</u>
<b>EXPENDITURE ON</b>					
Raising funds		472	-	472	644
<b>Charitable activities</b>					
Provision of facilities for the sport of paddlesport.		28,294	-	28,294	21,432
Other		<u>19,319</u>	<u>-</u>	<u>19,319</u>	<u>18,248</u>
<b>Total</b>		<u>48,085</u>	<u>-</u>	<u>48,085</u>	<u>40,324</u>
<b>NET INCOME/(EXPENDITURE)</b>		(3,294)	-	(3,294)	8,492
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		349,903	-	349,903	341,411
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>346,609</u></u>	<u><u>-</u></u>	<u><u>346,609</u></u>	<u><u>349,903</u></u>


The notes form part of these financial statements

**Poole Harbour Canoe Club**

**Balance Sheet  
31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	287,909	-	287,909	292,021
<b>CURRENT ASSETS</b>					
Debtors	10	2,337	-	2,337	1,968
Cash at bank		57,219	-	57,219	56,721
		<u>59,556</u>	<u>-</u>	<u>59,556</u>	<u>58,689</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(856)	-	(856)	(807)
<b>NET CURRENT ASSETS</b>		<u>58,700</u>	<u>-</u>	<u>58,700</u>	<u>57,882</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>346,609</u>	<u>-</u>	<u>346,609</u>	<u>349,903</u>
<b>NET ASSETS</b>		<u>346,609</u>	<u>-</u>	<u>346,609</u>	<u>349,903</u>
<b>FUNDS</b>	13				
Unrestricted funds				346,609	349,903
<b>TOTAL FUNDS</b>				<u>346,609</u>	<u>349,903</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....13th February 2023..... and were signed on its behalf by:



A Oates - Trustee

## **Poole Harbour Canoe Club**

### **Notes to the Financial Statements for the Year Ended 31 December 2022**

#### **1. LEGAL FORM**

Poole Harbour Canoe Club is a registered Charitable Incorporated Organisation (CIO) in England and Wales, registered charity number 1152531. The principal office address is on page 5.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants (including those received from government bodies) are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grant income is deferred when the donor specifies use of the grant to be in the future, or where there are conditions for full entitlement and those conditions have not yet been satisfied.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on cost
Plant and machinery	- 10% on cost
Fixtures and fittings	- 10% on cost
Computer equipment	- Straight line over 3 years

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Financial Instruments**

Basic financial assets and liabilities are initially measured at transaction price.

##### **Debtors**

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

**Poole Harbour Canoe Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**2. ACCOUNTING POLICIES - continued**

**Cash at bank and in hand**

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

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

**3. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	3,311	1,651
Gift aid	7,433	1,012
Grants	-	17,669
Fees and courses	32,664	27,169
	<u>43,408</u>	<u>47,501</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
BCP Council - LRSG Grants	-	9,669
BCP Council - Government Restart Grant	-	8,000
	<u>-</u>	<u>17,669</u>

**4. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Merchandise income	<u>1,239</u>	<u>1,233</u>

**5. INVESTMENT INCOME**

	2022	2021
	£	£
Interest receivable	<u>144</u>	<u>82</u>

**Poole Harbour Canoe Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**6. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Provision of facilities for the sport of paddlesport.	682	816	1,498
	<u>682</u>	<u>816</u>	<u>1,498</u>

Independent Examination fees for the year were £816 (2021 - £744).

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

During the year, there were no trustee expenses claimed in line with the charitable activities (2021 - £nil).

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	47,501	-	47,501
Other trading activities	1,233	-	1,233
Investment income	82	-	82
	<u>48,816</u>	<u>-</u>	<u>48,816</u>
<b>Total</b>	<u>48,816</u>	<u>-</u>	<u>48,816</u>
 <b>EXPENDITURE ON</b>			
Raising funds	644	-	644
 <b>Charitable activities</b>			
Provision of facilities for the sport of paddlesport.	21,432	-	21,432
Other	18,248	-	18,248
	<u>40,324</u>	<u>-</u>	<u>40,324</u>
<b>Total</b>	<u>40,324</u>	<u>-</u>	<u>40,324</u>
 <b>NET INCOME</b>	8,492	-	8,492
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	341,411	-	341,411
	<u>341,411</u>	<u>-</u>	<u>341,411</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>349,903</u>	<u>-</u>	<u>349,903</u>

**Poole Harbour Canoe Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**9. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2022	270,691	115,181	13,495	209	399,576
Additions	-	15,707	-	-	15,707
Disposals	-	(5,000)	-	-	(5,000)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	270,691	125,888	13,495	209	410,283
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>					
At 1 January 2022	27,069	74,221	6,195	70	107,555
Charge for year	5,414	12,485	1,350	70	19,319
Eliminated on disposal	-	(4,500)	-	-	(4,500)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	32,483	82,206	7,545	140	122,374
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>					
At 31 December 2022	238,208	43,682	5,950	69	287,909
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	243,622	40,960	7,300	139	292,021
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

	2022	2021
	£	£
Prepayments and accrued income	2,337	1,968
	<hr/>	<hr/>

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

	2022	2021
	£	£
Accruals and deferred income	856	807
	<hr/>	<hr/>

**12. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	2,500	2,500
Between one and five years	10,000	10,000
In more than five years	46,250	48,750
	<hr/>	<hr/>
	58,750	61,250
	<hr/>	<hr/>

**Poole Harbour Canoe Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**13. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	349,403	(2,894)	100	346,609
Landing stage/CAPEX	500	(400)	(100)	-
	<u>349,903</u>	<u>(3,294)</u>	<u>-</u>	<u>346,609</u>
<b>TOTAL FUNDS</b>	<u>349,903</u>	<u>(3,294)</u>	<u>-</u>	<u>346,609</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	44,791	(47,685)	(2,894)
Landing stage/CAPEX	-	(400)	(400)
	<u>44,791</u>	<u>(48,085)</u>	<u>(3,294)</u>
<b>TOTAL FUNDS</b>	<u>44,791</u>	<u>(48,085)</u>	<u>(3,294)</u>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	340,911	8,492	349,403
Landing stage/CAPEX	500	-	500
	<u>341,411</u>	<u>8,492</u>	<u>349,903</u>
<b>TOTAL FUNDS</b>	<u>341,411</u>	<u>8,492</u>	<u>349,903</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,816	(40,324)	8,492
	<u>48,816</u>	<u>(40,324)</u>	<u>8,492</u>
<b>TOTAL FUNDS</b>	<u>48,816</u>	<u>(40,324)</u>	<u>8,492</u>

**Poole Harbour Canoe Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	340,911	5,598	100	346,609
Landing stage/CAPEX	500	(400)	(100)	-
	<u>341,411</u>	<u>5,198</u>	<u>-</u>	<u>346,609</u>
<b>TOTAL FUNDS</b>	<u>341,411</u>	<u>5,198</u>	<u>-</u>	<u>346,609</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	93,607	(88,009)	5,598
Landing stage/CAPEX	-	(400)	(400)
	<u>93,607</u>	<u>(88,409)</u>	<u>5,198</u>
<b>TOTAL FUNDS</b>	<u>93,607</u>	<u>(88,409)</u>	<u>5,198</u>

The designated funds are as follows:

Landing stage/CAPEX - designated by the trustees for the purchase of a landing stage.

**Transfers between funds**

A transfer between the General fund and the designated Landing stage/CAPEX fund has been completed due to no further designation of funds required, as spending completed in the year.

**14. RELATED PARTY DISCLOSURES**

The trustees made no donations (2021: £238) to the charity during the year ended 31 December 2022.