

# THE SURF LIFE SAVING ASSOCIATION OF WALES

England & Wales · Charity number 1157762

## Details

---

**Other names** SURF LIFE SAVING ASSOCIATION OF WALES, SLSA WALES

**Status** Registered

**Legal form** CIO

**Registered** 2014-07-08

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** C/O T. Lang & Sons (Aberavon) Ltd  
Graham Davies House  
Addison Road  
Port Talbot  
Neath Port Talbot County Borough  
SA12 6HZ

**Phone** 07968036168

**Email** [Treasurer@slsawales.org.uk](mailto:Treasurer@slsawales.org.uk)

**Website** [www.slsawales.org.uk](http://www.slsawales.org.uk)

## Activities

---

**Objects:** 1. TO SAVE LIVES ON ALL BEACHES IN WALES IN PARTICULAR BUT NOT EXCLUSIVELY BY:(I) PROMOTING, IMPROVING AND CONTROLLING THE WORK OF BEACH LIFE SAVING, RESUSCITATION AND FIRST AID (II) DEVELOPING AND IMPROVING NATIONAL AND INTERNATIONAL STANDARDS OF LIFE SAVING (III) DEVELOPING AND IMPROVING BEACH LIFE SAVING METHODS AND EQUIPMENT (IV) ESTABLISHING AND MAINTAINING NATIONAL AND INTERNATIONAL LIFE SAVING QUALIFICATIONS (V) CO-OPERATING WITH ALL ORGANISATIONS WITH SIMILAR AIMS 2. TO HELP YOUNG PEOPLE, ESPECIALLY BUT NOT EXCLUSIVELY THROUGH PROVIDING THE FACILITIES FOR YOUNG PEOPLE TO PARTICIPATE IN ORGANISED LIFE SAVING AS A VOLUNTARY VITAL PUBLIC SERVICE AND TO TAKE PART IN BEACH AND WATER SPORTS, SO AS TO DEVELOP THEIR CAPABILITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY.

**Activities:** To help young people, especially but not exclusively through providing the facilities for young people to participate in organised life saving as a voluntary vital public service and to take part in beach and

water sports so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

## Classification

---

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport
- **Who:** Children/young People, The General Public/mankind

## Geography

---

- Bridgend
- Carmarthenshire
- Ceredigion
- Conwy
- Gwynedd
- Isle Of Anglesey
- Neath Port Talbot
- Pembrokeshire
- Rhondda Cynon Taff
- Vale Of Glamorgan

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£112,399	£148,426	-	-
2023-12-31	£116,882	£144,495	-	-
2022-12-31	£80,890	£94,856	-	-
2021-12-31	£39,004	£55,530	-	-
2020-12-31	£70,025	£70,643	-	-

## Trustees

Name	Role	Appointed
<b>David McNally</b>	Chair	2025-04-30
Christopher Braggins		2025-04-30
ELIZABETH THOMAS		2015-03-08
Geraint Rees		2025-04-30
Paul Edwards		2025-04-30
Phil Rees		2025-04-30
Simon Perry		2016-03-20

**THE SURF LIFE SAVING ASSOCIATION OF WALES**

England & Wales - Charity number 1157762

---

# Accounts

---

REGISTERED CHARITY NUMBER: 1157762

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

Graham Paul Limited  
Court House  
Court Road  
Bridgend  
CF31 1BE

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 12

---

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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**

To save lives on all beaches in Wales in particular but not exclusively by:

1. Promoting, improving and controlling the work of beach life saving, resuscitation and first aid.
2. Developing and improving national and international standards of life saving.
3. Developing and improving beach life saving methods and equipment.
4. Establishing and maintaining national and international life saving qualifications.
5. Co-operating with all organisations with similar aims.

To help young people, especially but not exclusively through providing the facilities for young people to participate in organised life saving as a voluntary vital public service and to take part in beach and water sports, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

**Significant activities**

The focus of the activities we teach on a voluntary basis from the ages of 7 years to 70 years of age with Lifesaving and First Aid our focus.

Beach Awards

- Nipper Beach and Water Safety Awards, Level 1- 7-9 years old, Level 2 - 9-10 years old, Level 3 - 11-13 years old.
- Nipper Competence Awards, Levels 1,2,3,4.
- Nipper Life Supports Awards, Level 1,2,3 up to 13 years old.
- Nipper First Aid Awards, Level 1,2,3.

Pool Based Awards

- Water Safety Awards Pool Levels 1,2,3,4,5, & 6. These are all International Lifesaving approved awards.
- For all candidates over 16yrs - NVBLQ (National Vocational Beach Lifeguard) Awards - Level 1 - 12-13 years, Level 2 - 13 - 14 years & Level 3 - 16 years to 70 years of age.
- Racing Ski Competence, Emergency Air 1,2 & 3, Emergency Responder, IRB Driver, IRB Cox, Master Surf Lifesaver Award, Trainer/Assessor Tutor Awards.

The Nipper & Youth Camps are held at Celtic Camping Farm, in St.Davids, West Wales with over 300 Nippers (8-11 years) and Youth Camp (12-14 years) all of which will be completing competency awards and learning valuable Lifesaving skills in how to look after themselves and others in the sea and pools.

**FINANCIAL REVIEW**

**Reserves policy**

At the balance sheet date the charity showed unrestricted funds of approximately £50,000 of which £39,008 were held in the charity's bank account.

These reserves are held for future planned activities. The board of trustees are currently in the process of formulating an appropriate reserves policy for the charity.

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

---

**FUTURE PLANS**

In the coming year we will see a continued emphasis on the Beach Lifesaving and Lifeguard Awards, Nipper Awards and other structured activities to build and deepen the confidence and capability of our young people.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

This report has been prepared with due regard to guidance published by the Charities Commission on public benefit.

**Recruitment and appointment of new trustees**

Trustees are appointed or reappointed annually at the Annual General Meeting held in March.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1157762

**Principal address**

Kinsale  
Princess Margaret Way  
Port Talbot  
Neath Port Talbot  
SA12 6QW

**Trustees**

P B J Thomas  
Mrs E M Thomas  
P Lake  
Ms A Pennell  
C Parry  
S Perry  
Ms J Pitt  
H Murray

**Independent Examiner**

J E Payne ACA  
Graham Paul Limited  
Court House  
Court Road  
Bridgend  
CF31 1BE

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

---

Approved by order of the board of trustees on 30 April 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P. B. J. Thomas'.

P B J Thomas - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

---

**Independent examiner's report to the trustees of The Surf Life Saving Association of Wales**

I report to the charity trustees on my examination of the accounts of The Surf Life Saving Association of Wales (the Trust) for the year ended 31 December 2024.

**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.



J E Payne ACA

Graham Paul Limited  
Court House  
Court Road  
Bridgend  
CF31 1BE

30 April 2025

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

---

		2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		965	15
Other trading activities	2	111,434	116,867
<b>Total</b>		<u>112,399</u>	<u>116,882</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Life saving and other activities		148,426	144,495
<b>NET INCOME/(EXPENDITURE)</b>		(36,027)	(27,613)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		84,799	112,412
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>48,772</u></u>	<u><u>84,799</u></u>

The notes form part of these financial statements

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**BALANCE SHEET  
31 DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Intangible assets	7	15,600	20,400
Tangible assets	8	2,333	4,501
		<u>17,933</u>	<u>24,901</u>
<b>CURRENT ASSETS</b>			
Debtors	9	7,493	6,963
Cash at bank		39,008	54,735
		<u>46,501</u>	<u>61,698</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(15,662)	(1,800)
		<u>30,839</u>	<u>59,898</u>
<b>NET CURRENT ASSETS</b>			
		<u>48,772</u>	<u>84,799</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>48,772</u>	<u>84,799</u>
<b>NET ASSETS</b>			
		<u>48,772</u>	<u>84,799</u>
<b>FUNDS</b>			
Unrestricted funds	11	48,772	84,799
		<u>48,772</u>	<u>84,799</u>
<b>TOTAL FUNDS</b>			
		<u>48,772</u>	<u>84,799</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 April 2025 and were signed on its behalf by:



P B J Thomas - Trustee

The notes form part of these financial statements

## 1. 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 2015)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

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

### **Expenditure**

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

### **Intangible fixed assets**

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

Computer software - 20% on cost

### **Tangible fixed assets**

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

Plant and machinery	- 15% on cost
Motor vehicles	- 20% on cost

### **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.

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. OTHER TRADING ACTIVITIES**

	2024 £	2023 £
Membership	40,225	52,128
Technical commission	7,586	7,714
Championships / ranking events	26,897	23,216
Nipper & Youth camp	24,300	22,008
Other income	12,426	9,301
Grants receivable	-	2,500
	<u>111,434</u>	<u>116,867</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Life saving and other activities	<u>144,319</u>	<u>4,107</u>	<u>148,426</u>

**4. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Life saving and other activities	<u>1,259</u>	<u>2,848</u>	<u>4,107</u>

Included in support costs are Independent Examiners fees payable of £1,890 (2023: £1,800).

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

During the year ended 31 December 2024 there were expenses paid to six of the trustees for reimbursement of expenses incurred wholly and exclusively in relation to charitable activities totalling £11,502 (2023: £9,227).

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	15
Other trading activities	116,867
<b>Total</b>	<u>116,882</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Life saving and other activities	<u>144,495</u>
<b>NET INCOME/(EXPENDITURE)</b>	(27,613)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	112,412
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>84,799</u></u>

**7. INTANGIBLE FIXED ASSETS**

	Computer software £
<b>COST</b>	
At 1 January 2024 and 31 December 2024	<u>24,000</u>
<b>AMORTISATION</b>	
At 1 January 2024	3,600
Charge for year	<u>4,800</u>
At 31 December 2024	<u>8,400</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u><u>15,600</u></u>
At 31 December 2023	<u><u>20,400</u></u>

THE SURF LIFE SAVING ASSOCIATION  
OF WALES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2024 and 31 December 2024	68,409	23,595	92,004
<b>DEPRECIATION</b>			
At 1 January 2024	63,908	23,595	87,503
Charge for year	2,168	-	2,168
At 31 December 2024	66,076	23,595	89,671
<b>NET BOOK VALUE</b>			
At 31 December 2024	2,333	-	2,333
At 31 December 2023	4,501	-	4,501

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	7,493	6,963

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	15,662	1,800

11. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	84,799	(36,027)	48,772
<b>TOTAL FUNDS</b>	84,799	(36,027)	48,772

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	112,399	(148,426)	(36,027)
<b>TOTAL FUNDS</b>	<u>112,399</u>	<u>(148,426)</u>	<u>(36,027)</u>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	112,412	(27,613)	84,799
<b>TOTAL FUNDS</b>	<u>112,412</u>	<u>(27,613)</u>	<u>84,799</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	116,882	(144,495)	(27,613)
<b>TOTAL FUNDS</b>	<u>116,882</u>	<u>(144,495)</u>	<u>(27,613)</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	112,412	(63,640)	48,772
<b>TOTAL FUNDS</b>	<u>112,412</u>	<u>(63,640)</u>	<u>48,772</u>

THE SURF LIFE SAVING ASSOCIATION  
OF WALES

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

---

11. MOVEMENT IN FUNDS - continued

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	229,281	(292,921)	(63,640)
<b>TOTAL FUNDS</b>	<u>229,281</u>	<u>(292,921)</u>	<u>(63,640)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

**THE SURF LIFE SAVING ASSOCIATION OF WALES**

England & Wales - Charity number 1157762

---

# Accounts

---

**REGISTERED CHARITY NUMBER: 1157762**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

Graham Paul Limited  
Court House  
Court Road  
Bridgend  
CF31 1BE

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 12

---

# THE SURF LIFE SAVING ASSOCIATION OF WALES

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

To save lives on all beaches in Wales in particular but not exclusively by:

1. Promoting, improving and controlling the work of beach life saving, resuscitation and first aid.
2. Developing and improving national and international standards of life saving.
3. Developing and improving beach life saving methods and equipment.
4. Establishing and maintaining national and international life saving qualifications.
5. Co-operating with all organisations with similar aims.

To help young people , especially but not exclusively through providing the facilities for young people to participate in organised life saving as a voluntary vital public service and to take part in beach and water sports, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

#### Significant activities

The focus of the activities we teach on a voluntary basis from the ages of 7 years to 70 years of age with Lifesaving and First Aid our focus.

#### Beach Awards

- Nipper Beach and Water Safety Awards, Level 1- 7-9 years old, Level 2 - 9-10 years old, Level 3 - 11-13 years old.
- Nipper Competence Awards, Levels 1,2,3,4.
- Nipper Life Supports Awards, Level 1,2,3 up to 13 years old.
- Nipper First Aid Awards, Level 1,2,3.

#### Pool Based Awards

- Water Safety Awards Pool Levels 1,2,3,4,5, & 6. These are all International Lifesaving approved awards.
- For all candidates over 16yrs - NVBLQ (National Vocational Beach Lifeguard) Awards - Level 1 - 12-13 years, Level 2 - 13 - 14 years & Level 3 - 16 years to 70 years of age.
- Racing Ski Competence, Emergency Air 1,2 & 3, Emergency Responder, IRB Driver, IRB Cox, Master Surf Lifesaver Award, Trainer/Assessor Tutor Awards.

The Nipper & Youth Camps are held at Celtic Camping Farm, in St.Davids, West Wales with over 300 Nippers (8-11 years) and Youth Camp (12-14 years) all of which will be completing competency awards and learning valuable Lifesaving skills in how to look after themselves and others in the sea and pools.

### FINANCIAL REVIEW

#### Reserves policy

At the balance sheet date the charity showed unrestricted funds of approximately £85,000 of which £54,735 were held in the charity's bank account.

These reserves are held for future planned activities. The board of trustees are currently in the process of formulating an appropriate reserves policy for the charity.

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**FUTURE PLANS**

In the coming year we will see a continued emphasis on the Beach Lifesaving and Lifeguard Awards, Nipper Awards and other structured activities to build and deepen the confidence and capability of our young people.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

This report has been prepared with due regard to guidance published by the Charities Commission on public benefit.

**Recruitment and appointment of new trustees**

Trustees are appointed or reappointed annually at the Annual General Meeting held in March.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1157762

**Principal address**

Kinsale  
Princess Margaret Way  
Port Talbot  
Neath Port Talbot  
SA12 6QW

**Trustees**

P B J Thomas  
Mrs E M Thomas  
P Lake  
M Allen (resigned 31.1.23)  
Ms A Pennell  
P Rees (resigned 29.3.23)  
C Parry  
S Perry  
Ms J Pitt  
H Murray

**Independent Examiner**

J E Payne ACA  
Graham Paul Limited  
Court House  
Court Road  
Bridgend  
CF31 1BE

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

---

Approved by order of the board of trustees on 27 March 2024 and signed on its behalf by:

P B J Thomas - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

---

**Independent examiner's report to the trustees of The Surf Life Saving Association of Wales**

I report to the charity trustees on my examination of the accounts of The Surf Life Saving Association of Wales (the Trust) for the year ended 31 December 2023.

**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.

J E Payne ACA

Graham Paul Limited  
Court House  
Court Road  
Bridgend  
CF31 1BE

27 March 2024

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		2,515	-
Other trading activities	2	114,367	80,890
<b>Total</b>		<u>116,882</u>	<u>80,890</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Life saving and other activities		144,495	94,856
<b>NET INCOME/(EXPENDITURE)</b>		(27,613)	(13,966)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		112,412	126,378
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>84,799</u></u>	<u><u>112,412</u></u>

The notes form part of these financial statements

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**BALANCE SHEET  
31 DECEMBER 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Intangible assets	7	20,400	12,000
Tangible assets	8	4,501	7,441
		<u>24,901</u>	<u>19,441</u>
<b>CURRENT ASSETS</b>			
Debtors	9	6,963	16,586
Cash at bank		54,735	78,005
		<u>61,698</u>	<u>94,591</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(1,800)	(1,620)
		<u>59,898</u>	<u>92,971</u>
<b>NET CURRENT ASSETS</b>			
		<u>84,799</u>	<u>112,412</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>84,799</u>	<u>112,412</u>
<b>NET ASSETS</b>			
		<u>84,799</u>	<u>112,412</u>
<b>FUNDS</b>	11		
Unrestricted funds		84,799	112,412
<b>TOTAL FUNDS</b>		<u>84,799</u>	<u>112,412</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2024 and were signed on its behalf by:

P B J Thomas - Trustee

The notes form part of these financial statements

**1. 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 2015)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**Intangible fixed assets**

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

Computer software - 20% on cost

**Tangible fixed assets**

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

Plant and machinery	- 15% on cost
Motor vehicles	- 20% on cost

**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.

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**2. OTHER TRADING ACTIVITIES**

	2023 £	2022 £
Membership	52,128	34,248
Technical commission	7,714	10,754
Championships / ranking events	23,216	16,968
Nipper & Youth camp	22,008	-
Other income	9,301	16,920
Grants receivable	-	2,000
	<u>114,367</u>	<u>80,890</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Life saving and other activities	<u>142,017</u>	<u>2,478</u>	<u>144,495</u>

**4. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Life saving and other activities	<u>101</u>	<u>2,377</u>	<u>2,478</u>

Included in support costs are Independent Examiners fees payable of £1,800 (2022: £1,620).

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

During the year ended 31 December 2023 there were expenses paid to three of the trustees for reimbursement of expenses incurred wholly and exclusively in relation to charitable activities totalling £9,227 (2022: £11,319).

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	80,890
<b>EXPENDITURE ON Charitable activities</b>	
Life saving and other activities	94,856
<b>NET INCOME/(EXPENDITURE)</b>	(13,966)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	126,378
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>112,412</u>

**7. INTANGIBLE FIXED ASSETS**

	Computer software £
<b>COST</b>	
At 1 January 2023	12,000
Additions	12,000
At 31 December 2023	<u>24,000</u>
<b>AMORTISATION</b>	
Charge for year	3,600
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>20,400</u>
At 31 December 2022	<u>12,000</u>

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2023 and 31 December 2023	68,409	23,595	92,004
<b>DEPRECIATION</b>			
At 1 January 2023	61,755	22,808	84,563
Charge for year	2,153	787	2,940
At 31 December 2023	63,908	23,595	87,503
<b>NET BOOK VALUE</b>			
At 31 December 2023	4,501	-	4,501
At 31 December 2022	6,654	787	7,441

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

	2023 £	2022 £
Prepayments and accrued income	6,963	16,586

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

	2023 £	2022 £
Other creditors	1,800	1,620

**11. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	112,412	(27,613)	84,799
<b>TOTAL FUNDS</b>	112,412	(27,613)	84,799

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	116,882	(144,495)	(27,613)
<b>TOTAL FUNDS</b>	<u>116,882</u>	<u>(144,495)</u>	<u>(27,613)</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	126,378	(13,966)	112,412
<b>TOTAL FUNDS</b>	<u>126,378</u>	<u>(13,966)</u>	<u>112,412</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	80,890	(94,856)	(13,966)
<b>TOTAL FUNDS</b>	<u>80,890</u>	<u>(94,856)</u>	<u>(13,966)</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	126,378	(41,579)	84,799
<b>TOTAL FUNDS</b>	<u>126,378</u>	<u>(41,579)</u>	<u>84,799</u>

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**11. MOVEMENT IN FUNDS - continued**

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	197,772	(239,351)	(41,579)
<b>TOTAL FUNDS</b>	<u>197,772</u>	<u>(239,351)</u>	<u>(41,579)</u>

**12. RELATED PARTY DISCLOSURES**

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

**THE SURF LIFE SAVING ASSOCIATION OF WALES**

England & Wales - Charity number 1157762

---

# Accounts

---

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

Graham Paul Limited  
Court House  
Court Road  
Bridgend  
CF31 1BE

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10

---

# THE SURF LIFE SAVING ASSOCIATION OF WALES

## 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

To save lives on all beaches in Wales in particular but not exclusively by:

1. Promoting, improving and controlling the work of beach life saving, resuscitation and first aid.
2. Developing and improving national and international standards of life saving.
3. Developing and improving beach life saving methods and equipment.
4. Establishing and maintaining national and international life saving qualifications.
5. Co-operating with all organisations with similar aims.

To help young people , especially but not exclusively through providing the facilities for young people to participate in organised life saving as a voluntary vital public service and to take part in beach and water sports, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

#### Significant activities

The focus of the activities we teach on a voluntary basis from the ages of 7 years to 70 years of age with Lifesaving and First Aid our focus.

#### Beach Awards

- Nipper Beach and Water Safety Awards, Level 1- 7-9 years old, Level 2 - 9-10 years old, Level 3 - 11-13 years old.
- Nipper Competence Awards, Levels 1,2,3,4.
- Nipper Life Supports Awards, Level 1,2,3 up to 13 years old.
- Nipper First Aid Awards, Level 1,2,3.

#### Pool Based Awards

- Water Safety Awards Pool Levels 1,2,3,4,5, & 6. These are all International Lifesaving approved awards.
- For all candidates over 16yrs - NVBLQ (National Vocational Beach Lifeguard) Awards - Level 1 - 12-13 years, Level 2 - 13 - 14 years & Level 3 - 16 years to 70 years of age.
- Racing Ski Competence, Emergency Air 1,2 & 3, Emergency Responder, IRB Driver, IRB Cox, Master Surf Lifesaver Award, Trainer/Assessor Tutor Awards.

Nipper Camp is going ahead this year (2023) for the first time since the Covid Pandemic shut all activities down. The Nipper & Youth Camps will be held at Celtic Camping Farm, in St.Davids, West Wales with over 300 Nippers (8-11 years) and Youth Camp (12-14 years) all of which will be completing competency awards and learning valuable Lifesaving skills in how to look after themselves and others in the sea and pools.

### FINANCIAL REVIEW

#### Reserves policy

At the balance sheet date the charity showed unrestricted funds of approximately £112,000 of which £78,005 were held in the charity's bank account.

These reserves are held for future planned activities. The board of trustees are currently in the process of formulating an appropriate reserves policy for the charity.

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**FUTURE PLANS**

In the coming year we will see a continued emphasis on the Beach Lifesaving and Lifeguard Awards, Nipper Awards and other structured activities to build and deepen the confidence and capability of our young people.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

This report has been prepared with due regard to guidance published by the Charities Commission on public benefit.

**Recruitment and appointment of new trustees**

Trustees are appointed or reappointed annually at the Annual General Meeting held in March.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1157762

**Principal address**

Kinsale  
Princess Margaret Way  
Port Talbot  
Neath Port Talbot  
SA12 6QW

**Trustees**

P B J Thomas  
Mrs E M Thomas  
P Lake  
M Allen  
Ms A Pennell  
P Rees  
C Parry  
S Perry  
Ms J Pitt

**Independent Examiner**

J E Payne ACA  
Graham Paul Limited  
Court House  
Court Road  
Bridgend  
CF31 1BE

Approved by order of the board of trustees on 29 March 2023 and signed on its behalf by:

P B J Thomas - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

---

**Independent examiner's report to the trustees of The Surf Life Saving Association of Wales**

I report to the charity trustees on my examination of the accounts of The Surf Life Saving Association of Wales (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.

J E Payne ACA  
Graham Paul Limited  
Court House  
Court Road  
Bridgend  
CF31 1BE

29 March 2023

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

---

		2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Other trading activities	2	80,890	39,004
<b>EXPENDITURE ON Charitable activities</b>	3		
Life saving and other activities		94,856	55,530
<b>NET INCOME/(EXPENDITURE)</b>		(13,966)	(16,526)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		126,378	142,904
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>112,412</u>	<u>126,378</u>

The notes form part of these financial statements

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**BALANCE SHEET  
31 DECEMBER 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Intangible assets	7	12,000	-
Tangible assets	8	7,441	14,255
		<u>19,441</u>	<u>14,255</u>
<b>CURRENT ASSETS</b>			
Debtors	9	16,586	15,351
Cash at bank		78,005	98,332
		<u>94,591</u>	<u>113,683</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(1,620)	(1,560)
		<u>92,971</u>	<u>112,123</u>
<b>NET CURRENT ASSETS</b>			
		<u>92,971</u>	<u>112,123</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>112,412</u>	<u>126,378</u>
<b>NET ASSETS</b>			
		<u>112,412</u>	<u>126,378</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>112,412</u>	<u>126,378</u>
<b>TOTAL FUNDS</b>		<u>112,412</u>	<u>126,378</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 March 2023 and were signed on its behalf by:

P B J Thomas - Trustee

The notes form part of these financial statements

**1. 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 2015)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Plant and machinery	- 15% on cost
Motor vehicles	- 20% on cost

**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.

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**2. OTHER TRADING ACTIVITIES**

	2022 £	2021 £
Membership	34,248	10,425
Technical commission	10,754	350
Championships / ranking events	16,968	11,791
Other income	16,920	11,438
Grants receivable	2,000	5,000
	<u>80,890</u>	<u>39,004</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Life saving and other activities	<u>92,632</u>	<u>2,224</u>	<u>94,856</u>

**4. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Life saving and other activities	<u>40</u>	<u>2,184</u>	<u>2,224</u>

Included in support costs are Independent Examiners fees payable of £1,620 (2021: £1,560).

**5. 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 ended 31 December 2021 there were expenses paid to three of the trustees for reimbursement of expenses incurred wholly and exclusively in relation to charitable activities totalling £11,319 (2021: £7,005).

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	<u>39,004</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Life saving and other activities	<u>55,530</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(16,526)</b>

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**RECONCILIATION OF FUNDS**

Total funds brought forward

142,904

**TOTAL FUNDS CARRIED FORWARD**

126,378

**7. INTANGIBLE FIXED ASSETS**

Computer  
software  
£

**COST**

Additions

12,000

**NET BOOK VALUE**

At 31 December 2022

12,000

At 31 December 2021

-

**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
--	-----------------------------	------------------------	-------------

**COST**

At 1 January 2022

67,081	23,595	90,676
--------	--------	--------

Additions

1,328	-	1,328
-------	---	-------

At 31 December 2022

<u>68,409</u>	<u>23,595</u>	<u>92,004</u>
---------------	---------------	---------------

**DEPRECIATION**

At 1 January 2022

58,332	18,089	76,421
--------	--------	--------

Charge for year

3,423	4,719	8,142
-------	-------	-------

At 31 December 2022

<u>61,755</u>	<u>22,808</u>	<u>84,563</u>
---------------	---------------	---------------

**NET BOOK VALUE**

At 31 December 2022

<u>6,654</u>	<u>787</u>	<u>7,441</u>
--------------	------------	--------------

At 31 December 2021

<u>8,749</u>	<u>5,506</u>	<u>14,255</u>
--------------	--------------	---------------

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

	2022 £	2021 £
Prepayments and accrued income	<u>16,586</u>	<u>15,351</u>

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

	2022 £	2021 £
Other creditors	<u>1,620</u>	<u>1,560</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	126,378	(13,966)	112,412
<b>TOTAL FUNDS</b>	<u>126,378</u>	<u>(13,966)</u>	<u>112,412</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	80,890	(94,856)	(13,966)
<b>TOTAL FUNDS</b>	<u>80,890</u>	<u>(94,856)</u>	<u>(13,966)</u>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	142,904	(16,526)	126,378
<b>TOTAL FUNDS</b>	<u>142,904</u>	<u>(16,526)</u>	<u>126,378</u>

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**11. MOVEMENT IN FUNDS - continued**

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	39,004	(55,530)	(16,526)
<b>TOTAL FUNDS</b>	<u>39,004</u>	<u>(55,530)</u>	<u>(16,526)</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	142,904	(30,492)	112,412
<b>TOTAL FUNDS</b>	<u>142,904</u>	<u>(30,492)</u>	<u>112,412</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	119,894	(150,386)	(30,492)
<b>TOTAL FUNDS</b>	<u>119,894</u>	<u>(150,386)</u>	<u>(30,492)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**THE SURF LIFE SAVING ASSOCIATION OF WALES**

England & Wales - Charity number 1157762

---

# Accounts

---

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

Graham Paul Limited  
Court House  
Court Road  
Bridgend  
CF31 1BE

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 11

---

# THE SURF LIFE SAVING ASSOCIATION OF WALES

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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

To save lives on all beaches in Wales in particular but not exclusively by:

1. Promoting, improving and controlling the work of beach life saving, resuscitation and first aid.
2. Developing and improving national and international standards of life saving.
3. Developing and improving beach life saving methods and equipment.
4. Establishing and maintaining national and international life saving qualifications.
5. Co-operating with all organisations with similar aims.

To help young people , especially but not exclusively through providing the facilities for young people to participate in organised life saving as a voluntary vital public service and to take part in beach and water sports, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

#### Significant activities

The focus of the activities is that we teach voluntarily from the age of 7 years to 70 years Lifesaving & First Aid Awards.

- 7yrs - Nipper pool and beach competence.
- 12 /15 years Beach and Pool Lifesaver Levels 1 and 2.
- 16yrs Plus - NVBLQ Beach Lifeguard Awards, Racing Ski Competence, Emergency Aid 1,2 & 3, Emergency Responder, IRB Driver, IRB Crew & IRB Cox, Masters Surf Lifesaver Award, Trainer/Assessor, Tutor.
- Nipper & Youth Camp held every year at Celtic Farm St. David's with over 300 children at Nipper Camp (8-11 Years) and over 250 children at Youth Camp (12 - 14 years) all completing competency awards and learning valuable Lifesaving skills.

To deliver these awards for the benefit of all, ages by developing their self-confidence and social skills alongside practical activities for all ages. We welcome all persons regardless of personal background, faith, gender or personal circumstances and we believe this philosophy of openness to all enriches everyone through the sharing of the skills, aptitudes and life experiences of all ages 7 years to 70 years and all volunteers.

A great contribution is made by, member volunteers. We are grateful for the many hours volunteers have spent listening and encouraging our young people and working with our youth workers. Without this valuable contribution of time, energy and expertise we would not have been able to achieve so much.

Any surplus funds, which are not likely to be needed to pay for activities, are placed on deposit to earn interest.

### FINANCIAL REVIEW

#### Reserves policy

At the balance sheet date the charity showed unrestricted funds of approximately £126,000 of which £98,332 were held in the charity's bank account.

These reserves are held for future planned activities. The board of trustees are currently in the process of formulating an appropriate reserves policy for the charity.

# **THE SURF LIFE SAVING ASSOCIATION OF WALES**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

---

### **FINANCIAL REVIEW**

#### **COVID-19**

Due to the Covid-19 pandemic SLSA Wales has been badly affected, during which time we were unable to organize and run the following competitions.

- Pool Championships at Swansea University Pool - Nippers.
- Pool Championships at Swansea University Pool - Seniors/Youth.
- Pool Championships at Swansea University Pool - Masters.
- Welsh Ocean Championships - Nippers.
- Welsh Ocean Championships - Seniors/Youth.
- Welsh Ocean Championships - Masters.
- Welsh Team Trials - Ranking Events for Seniors/Youth.

All these championships bring in much needed revenue and help us to run SLSA Wales, which is run entirely by volunteers.

The structure we are organized by is:-

- Sport Commission - which runs all competitions that are listed above.
- Technical Commission - all awards to a professional lifeguard standard (NVBLQ) Lifeguard qualification and youth standards (Level 1 & 2) also Nipper Qualifications to enable them to enter Ocean Competitions safely.
- Youth Commission - Nipper Camp and Youth Camp at Celtic Camping, St. David's, Pembroke for over 400 children in attendance.
- IRB Commission -Safety cover for all Ocean based events and examinations taken within SLSA Wales. Teaching younger members how to use the Inshore Rescue Boats (IRB's) safely and how to save anyone in difficulty during a competition or in general at sea when on patrol.
- Board of Trustees - which oversee all commissions and make decisions on their behalf.

Due to the COVID-19 pandemic we have been unable to raise any funds and have received no income for 2020.

### **FUTURE PLANS**

In the coming year we will see a continued emphasis on the Beach Lifesaving and Lifeguard Awards, Nipper Awards and other structured activities to build and deepen the confidence and capability of our young people.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

This report has been prepared with due regard to guidance published by the Charities Commission on public benefit.

#### **Recruitment and appointment of new trustees**

Trustees are appointed or reappointed annually at the Annual General Meeting held in March.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1157762

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**Principal address**

Kinsale  
Princess Margaret Way  
Port Talbot  
Neath Port Talbot  
SA12 6QW

**Trustees**

P B J Thomas  
Mrs E M Thomas  
P Lake  
M Allen  
Ms A Pennell  
P Rees  
C Parry  
S Perry  
Ms J Pitt

**Independent Examiner**

J E Payne ACA  
Graham Paul Limited  
Court House  
Court Road  
Bridgend  
CF31 1BE

Approved by order of the board of trustees on 13 March 2022 and signed on its behalf by:

P B J Thomas - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

---

**Independent examiner's report to the trustees of The Surf Life Saving Association of Wales**

I report to the charity trustees on my examination of the accounts of The Surf Life Saving Association of Wales (the Trust) for the year ended 31 December 2021.

**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.

J E Payne ACA  
Graham Paul Limited  
Court House  
Court Road  
Bridgend  
CF31 1BE

13 March 2022

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

		2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Other trading activities	2	39,004	70,025
<b>EXPENDITURE ON Charitable activities</b>	3		
Life saving and other activities		55,530	70,643
<b>NET INCOME/(EXPENDITURE)</b>		<u>(16,526)</u>	<u>(618)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		142,904	143,522
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>126,378</u></u>	<u><u>142,904</u></u>

The notes form part of these financial statements

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**BALANCE SHEET  
31 DECEMBER 2021**

---

		2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	14,255	26,769
<b>CURRENT ASSETS</b>			
Debtors	8	15,351	13,736
Cash at bank		98,332	103,469
		<u>113,683</u>	<u>117,205</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(1,560)	(1,070)
		<u>112,123</u>	<u>116,135</u>
<b>NET CURRENT ASSETS</b>			
		<u>112,123</u>	<u>116,135</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>126,378</u>	<u>142,904</u>
<b>NET ASSETS</b>			
		<u>126,378</u>	<u>142,904</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>126,378</u>	<u>142,904</u>
<b>TOTAL FUNDS</b>		<u>126,378</u>	<u>142,904</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 March 2022 and were signed on its behalf by:

P B J Thomas - Trustee

The notes form part of these financial statements

**1. 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 2015)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Plant and machinery	- 15% on cost
Motor vehicles	- 20% on cost

**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.

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. OTHER TRADING ACTIVITIES**

	2021 £	2020 £
Membership	10,425	12,761
Technical commission	350	1,059
Championships / ranking events	11,791	14,624
Other income	11,438	8,581
Grants receivable	5,000	33,000
	<u>39,004</u>	<u>70,025</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Life saving and other activities	<u>52,929</u>	<u>2,601</u>	<u>55,530</u>

**4. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Life saving and other activities	<u>29</u>	<u>2,572</u>	<u>2,601</u>

Included in support costs are Independent Examiners fees payable of £1,560 (2020: £1,500).

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

During the year ended 31 December 2021 there were expenses paid to three of the trustees for reimbursement of expenses incurred wholly and exclusively in relation to charitable activities totalling £7,005 (2020: £4,616).

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	70,025
<b>EXPENDITURE ON Charitable activities</b>	
Life saving and other activities	70,643
<b>NET INCOME/(EXPENDITURE)</b>	<u>(618)</u>

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**RECONCILIATION OF FUNDS**

Total funds brought forward 143,522

**TOTAL FUNDS CARRIED FORWARD** 142,904

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
--	-----------------------------	------------------------	-------------

**COST**

At 1 January 2021 and 31 December 2021	67,081	23,595	90,676
---	--------	--------	--------

**DEPRECIATION**

At 1 January 2021	50,537	13,370	63,907
Charge for year	7,795	4,719	12,514

At 31 December 2021	58,332	18,089	76,421
---------------------	--------	--------	--------

**NET BOOK VALUE**

At 31 December 2021	<u>8,749</u>	<u>5,506</u>	<u>14,255</u>
---------------------	--------------	--------------	---------------

At 31 December 2020	<u>16,544</u>	<u>10,225</u>	<u>26,769</u>
---------------------	---------------	---------------	---------------

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

	2021 £	2020 £
Prepayments and accrued income	<u>15,351</u>	<u>13,736</u>

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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

	2021 £	2020 £
Other creditors	1,560	1,070
	<u>1,560</u>	<u>1,070</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	142,904	(16,526)	126,378
	<u>142,904</u>	<u>(16,526)</u>	<u>126,378</u>
<b>TOTAL FUNDS</b>	<u>142,904</u>	<u>(16,526)</u>	<u>126,378</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	39,004	(55,530)	(16,526)
	<u>39,004</u>	<u>(55,530)</u>	<u>(16,526)</u>
<b>TOTAL FUNDS</b>	<u>39,004</u>	<u>(55,530)</u>	<u>(16,526)</u>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	143,522	(618)	142,904
	<u>143,522</u>	<u>(618)</u>	<u>142,904</u>
<b>TOTAL FUNDS</b>	<u>143,522</u>	<u>(618)</u>	<u>142,904</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	70,025	(70,643)	(618)
	<u>70,025</u>	<u>(70,643)</u>	<u>(618)</u>
<b>TOTAL FUNDS</b>	<u>70,025</u>	<u>(70,643)</u>	<u>(618)</u>

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**10. MOVEMENT IN FUNDS - continued**

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	143,522	(17,144)	126,378
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>143,522</u>	<u>(17,144)</u>	<u>126,378</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	109,029	(126,173)	(17,144)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>109,029</u>	<u>(126,173)</u>	<u>(17,144)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**THE SURF LIFE SAVING ASSOCIATION OF WALES**

England & Wales - Charity number 1157762

---

# Accounts

---

REGISTERED CHARITY NUMBER: 1157762

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2020  
FOR  
THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

Graham Paul Limited  
Court House  
Court Road  
Bridgend  
CF31 1BE

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

---

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To save lives on all beaches in Wales in particular but not exclusively by:

1. Promoting, improving and controlling the work of beach life saving, resuscitation and first aid.
2. Developing and improving national and international standards of life saving.
3. Developing and improving beach life saving methods and equipment.
4. Establishing and maintaining national and international life saving qualifications.
5. Co-operating with all organisations with similar aims.

To help young people , especially but not exclusively through providing the facilities for young people to participate in organised life saving as a voluntary vital public service and to take part in beach and water sports, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

**Significant activities**

The focus of the activities is that we teach voluntarily from the age of 7 years to 70 years Lifesaving & First Aid Awards.

- 7yrs - Nipper pool and beach competence.
- 12 /15 years Beach and Pool Lifesaver Levels 1 and 2.
- 16yrs Plus - NVBLQ Beach Lifeguard Awards, Racing Ski Competence, Emergency Aid 1,2 & 3, Emergency Responder, IRB Driver, IRB Crew & IRB Cox, Masters Surf Lifesaver Award, Trainer/Assessor, Tutor.
- Nipper & Youth Camp held every year at Celtic Farm St. David's with over 300 children at Nipper Camp (8-11 Years) and over 250 children at Youth Camp (12 - 14 years) all completing competency awards and learning valuable Lifesaving skills.

To deliver these awards for the benefit of all, ages by developing their self-confidence and social skills alongside practical activities for all ages. We welcome all persons regardless of personal background, faith, gender or personal circumstances and we believe this philosophy of openness to all enriches everyone through the sharing of the skills, aptitudes and life experiences of all ages 7 years to 70 years and all volunteers.

A great contribution is made by, member volunteers. We are grateful for the many hours volunteers have spent listening and encouraging our young people and working with our youth workers. Without this valuable contribution of time, energy and expertise we would not have been able to achieve so much.

Any surplus funds, which are not likely to be needed to pay for activities, are placed on deposit to earn interest.

**FINANCIAL REVIEW**

**Reserves policy**

At the balance sheet date the charity showed unrestricted funds of approximately £133,000 of which £103,469 were held in the charity's bank account.

These reserves are held for future planned activities. The board of trustees are currently in the process of formulating an appropriate reserves policy for the charity.

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**FINANCIAL REVIEW**

**COVID-19**

Due to the Covid-19 pandemic SLSA Wales has been badly affected, during which time we were unable to organize and run the following competitions.

- Pool Championships at Swansea University Pool - Nippers.
- Pool Championships at Swansea University Pool - Seniors/Youth.
- Pool Championships at Swansea University Pool - Masters.
- Welsh Ocean Championships - Nippers.
- Welsh Ocean Championships - Seniors/Youth.
- Welsh Ocean Championships - Masters.
- Welsh Team Trials - Ranking Events for Seniors/Youth.

All these championships bring in much needed revenue and help us to run SLSA Wales, which is run entirely by volunteers.

The structure we are organized by is:-

- Sport Commission - which runs all competitions that are listed above.
- Technical Commission - all awards to a professional lifeguard standard (NVBLQ) Lifeguard qualification and youth standards (Level 1 & 2) also Nipper Qualifications to enable them to enter Ocean Competitions safely.
- Youth Commission - Nipper Camp and Youth Camp at Celtic Camping, St. David's, Pembroke for over 400 children in attendance.
- IRB Commission - Safety cover for all Ocean based events and examinations taken within SLSA Wales. Teaching younger members how to use the Inshore Rescue Boats (IRB's) safely and how to save anyone in difficulty during a competition or in general at sea when on patrol.
- Board of Trustees - which oversee all commissions and make decisions on their behalf.

Due to the COVID-19 pandemic we have been unable to raise any funds and have received no income for 2020.

**FUTURE PLANS**

In the coming year we will see a continued emphasis on the Beach Lifesaving and Lifeguard Awards, Nipper Awards and other structured activities to build and deepen the confidence and capability of our young people.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

This report has been prepared with due regard to guidance published by the Charities Commission on public benefit.

**Recruitment and appointment of new trustees**

Trustees are appointed or reappointed annually at the Annual General Meeting held in March.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1157762

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Principal address**

Kinsale  
Princess Margaret Way  
Port Talbot  
Neath Port Talbot  
SA12 6QW

**Trustees**

P B J Thomas  
Mrs E M Thomas  
P Lake  
M Allen  
Ms A Pennell  
P Rees  
C Parry  
S Perry  
Ms J Pitt

**Independent examiner**

J E Payne ACA  
Graham Paul Limited  
Court House  
Court Road  
Bridgend  
CF31 1BE

Approved by order of the board of trustees on 21 March 2021 and signed on its behalf by:



P B J Thomas - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

---

**Independent examiner's report to the trustees of The Surf Life Saving Association of Wales**

I report to the charity trustees on my examination of the accounts of the The Surf Life Saving Association of Wales (the Trust) for the year ended 31 December 2020.

**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.



J E Payne ACA  
Graham Paul Limited  
Court House  
Court Road  
Bridgend  
CF31 1BE

21 March 2021

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		-	524
Other trading activities	2	70,025	141,449
<b>Total</b>		<u>70,025</u>	<u>141,973</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Life saving and other activities		70,643	154,997
<b>NET INCOME/(EXPENDITURE)</b>		(618)	(13,024)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		143,522	156,546
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>142,904</u>	<u>143,522</u>

The notes form part of these financial statements

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**BALANCE SHEET  
AT 31 DECEMBER 2020**

---

		2020 Unrestricted fund £	2019 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	8	26,769	37,372
<b>CURRENT ASSETS</b>			
Debtors	9	13,736	-
Cash at bank		103,469	107,170
		<u>117,205</u>	<u>107,170</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(1,070)	(1,020)
		<u>116,135</u>	<u>106,150</u>
<b>NET CURRENT ASSETS</b>			
		<u>142,904</u>	<u>143,522</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>142,904</u>	<u>143,522</u>
<b>NET ASSETS</b>		<u>142,904</u>	<u>143,522</u>
<b>FUNDS</b>	11		
Unrestricted funds		142,904	143,522
<b>TOTAL FUNDS</b>		<u>142,904</u>	<u>143,522</u>

The financial statements were approved by the Board of Trustees on 21 March 2021 and were signed on its behalf by:



P B J Thomas -Trustee

The notes form part of these financial statements

1. 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 2015)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

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

**Expenditure**

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

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

Plant and machinery	- 15% on cost
Motor vehicles	- 20% on cost

**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.

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**2. OTHER TRADING ACTIVITIES**

	2020 £	2019 £
Membership	12,761	44,505
Technical commission	1,059	7,741
Championships / ranking events	14,624	33,900
Nipper & Youth camp	-	41,564
Other income	8,581	13,738
Grants receivable	33,000	-
Bank interest received	-	1
	<u>70,025</u>	<u>141,449</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct costs £	Support costs (See note 5) £	Totals £
Life saving and other activities	<u>65,493</u>	<u>5,150</u>	<u>70,643</u>

**4. GRANTS PAYABLE**

	2020 £	2019 £
Life saving and other activities	<u>-</u>	<u>4,849</u>

The total grants paid to institutions during the year was as follows:

	2020 £	2019 £
RNLI Grant	<u>-</u>	<u>4,849</u>

**5. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Life saving and other activities	<u>15</u>	<u>5,135</u>	<u>5,150</u>

Included in support costs are Independent Examiners fees payable of £1,238 (2019: £1,068).

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

During the year ended 31 December 2020 there were expenses paid to three of the trustees for travel & subsistence and for purchases of equipment etc totalling £4,616 (2019: £11,642).

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	524
Other trading activities	141,449
<b>Total</b>	<u>141,973</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Life saving and other activities	154,997
<b>Total</b>	<u>154,997</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(13,024)</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<u>156,546</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>143,522</u></u>

**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2020	63,164	23,595	86,759
Additions	3,917	-	3,917
At 31 December 2020	<u>67,081</u>	<u>23,595</u>	<u>90,676</u>
<b>DEPRECIATION</b>			
At 1 January 2020	40,736	8,651	49,387
Charge for year	9,801	4,719	14,520
At 31 December 2020	<u>50,537</u>	<u>13,370</u>	<u>63,907</u>
<b>NET BOOK VALUE</b>			
At 31 December 2020	<u>16,544</u>	<u>10,225</u>	<u>26,769</u>
At 31 December 2019	<u><u>22,428</u></u>	<u><u>14,944</u></u>	<u><u>37,372</u></u>

THE SURF LIFE SAVING ASSOCIATION  
OF WALES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2020

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	<u>13,736</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	<u>1,070</u>	<u>1,020</u>

11. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	143,522	(618)	142,904
<b>TOTAL FUNDS</b>	<u>143,522</u>	<u>(618)</u>	<u>142,904</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	70,025	(70,643)	(618)
<b>TOTAL FUNDS</b>	<u>70,025</u>	<u>(70,643)</u>	<u>(618)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted Funds</b>			
General fund	156,546	(13,024)	143,522
<b>TOTAL FUNDS</b>	<u>156,546</u>	<u>(13,024)</u>	<u>143,522</u>

**THE SURF LIFE SAVING ASSOCIATION  
OF WALES**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**11. MOVEMENT IN FUNDS - continued**

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	141,973	(154,997)	(13,024)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>141,973</u>	<u>(154,997)</u>	<u>(13,024)</u>

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	156,546	(13,642)	142,904
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>156,546</u>	<u>(13,642)</u>	<u>142,904</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	211,998	(225,640)	(13,642)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>211,998</u>	<u>(225,640)</u>	<u>(13,642)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.