

**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**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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

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

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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**

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### **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**

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**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**

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**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</b>			
<b>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 £
	Notes		
<b>FIXED ASSETS</b>			
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>			
		126,378	142,904
<b>NET ASSETS</b>		<u>126,378</u>	<u>142,904</u>
<b>FUNDS</b>	10		
Unrestricted funds		126,378	142,904
<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</b>	
<b>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 £
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**COST**

At 1 January 2021 and  
31 December 2021

67,081	23,595	90,676
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**DEPRECIATION**

At 1 January 2021  
Charge for year

50,537	13,370	63,907
7,795	4,719	12,514

At 31 December 2021

58,332	18,089	76,421
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**NET BOOK VALUE**

At 31 December 2021

8,749	5,506	14,255
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At 31 December 2020

16,544	10,225	26,769
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**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Prepayments and accrued income	15,351	13,736

**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	<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
<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)
<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
<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)
<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
<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)
<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.