



Wave Slaves Surf Club

Registered CIO no. 1181903

Registered address: 43 Rialton Heights, Newquay, Cornwall TR7 3HU

Operational address: 9 Esplanade Rd, Newquay, Cornwall TR7 1PS

Trustees: J Wren (Chair), J Lucas, H Lucas, C Collier, S Power

Review of 2020 Club Development

Wave Slaves Surf Club provides surfing opportunities for children and young people aged 8-18years, predominantly operating in Newquay, Cornwall. After ten years of operating as a constituted community sports club, Waves Slaves Surf Club registered as a Charitable Incorporated Organisation on the 6th February 2019 marking a step-change in the club's development.

The club is managed by a volunteer Board of Trustees, who are elected by the membership at the Annual General Meeting each November. The Trustees are representatives of the young people, as parents or carers, and elected based on their skills and experience. Joining the Committee following our AGM in



November 2020 is parent Laura Cutting and elected member Tina Beresford who is also on the Committee for Surfing England.

The Board is supported by the appointed Head Coaches: Professional surfer and coach, Jen Pendlebury and Professional surfer, coach and parent Ruebin Pearce. They manager a team of local experienced and qualified Surf Instructors.

The club's dedicated Safeguarding Officer, Trustee Sally Power has worked with our Head Coaches to ensure the safety of the children and young people under Covid-19 rules during 2020. The Trustees would like to express their gratitude to Jen and Sally for their tireless commitment to continue delivery over the last year. There were once again no major incidents. The Trustees are committed to investing further time, resources and training in 2021.

A grant from UK Youth has allowed the club to purchase additional surfboards and associated equipment, to remove barriers for children and young people without their own equipment. Six brainchild boards were purchased with the view to expand places at the club, however the club will be unable to accommodate additional spaces until Covid-19 restrictions are fully lifted.

Following support from Coop Membership Community Fund further works will be undertaken to further improve the space at Quiksilver Surf School, from where the club operates. The Trustees continue to make enquiries to secure a permanent clubhouse for the future.

2020 Financial Review

Due to Covid-19 restrictions on club activity in the year we had income of £12,785 which is considerably lower than £23,391 in 2019. Equally a drop in expenditure was from £14,685 (2019) to £8,922 (2020) reflects that fewer session were delivered. The club finished the year end with £3,863 surplus. This includes a restricted grant from The Elmgrant Trust for training of older members making the transition to club volunteer, this was due to be spent in 2020 but due to Covid-19 delays has now been carried forward to 2021. A grant from UK Youth Fund was also received in the year to purchase a further six surfboards.

We kicked off 2020 with an exiting new partnership with our local Co-op Store and Funeral Care service. Unfortunately many of the joint activities planned had to be canceled due to Covid-19 restrictions. However we are delighted that our local community through the store raised a fantastic £2,568.89. The funds from Co-op have enabled Wave Slaves Surf Club to continue to deliver sea sessions in 2020 and will fund adaption to their storage and facilities in 2021.

"We were delighted to be selected", says Chair Jay Wren, "We were in a very different position last year, with big plans to expand, but Covid-19 have postponed these dreams, for the time-being anyway. We cannot thank Co-op enough for helping us to adapt to keep local children and young people in the sea."

The club retains £10,537 in unrestricted free reserves, equating to five months operating costs in line with recommended practise from the Charity Commission.

2020 Activities, Achievements & Public Benefit



The season commencing in March 2020 was delayed until mid June due to the national lockdown. Due to restrictions and social distancing rules the club reduced intake to 60 members (from 107 in 2019) with a 6:1 member to coach ratio, as opposed to 8:1. The smaller groups were phased in between mid June and end of July, with staggered start times. We continue to operate a waiting list for places due to demand.

The number of sessions also significantly reduced from 35 sessions each for both Monday and Thursday club nights from March to October to 23 sessions across both club nights. Four sessions also had to be canceled due to storm and sea conditions.

"it's been a challenging year, managing social distancing rules with so many children and young people, plus managing parents and carers." Head Coach Jen Pendlebury explains, *"However, we recognised early on that it would be important for children and young people's physical health and well-being to keep surfing."*

Once again there was a consistent team of seven experienced instructors which has helped to build on the weekly development of each child and young person. In total 23 surf sessions were delivered progressing the children and young people through their Surfing England Junior Surf levels 1-5. Surfing Level Presentations were made at the end of the year.

High Tide & Winter Train Training


All externally organised events such as the Joe Way Paddle For Life and surf competitions were postponed during 2020. High tide activities such as coasteering and mega sup (stand-up paddle boarding) were also not possible due to social distancing.

Despite great efforts to secure a pool and gym access over Winter, only two winter swim training sessions were possible during December before further lockdown restrictions came into force.

Development of Members Post 15 years

Waves Slaves engages young people up to the age of 18 years. However there is a common trend across many sports with participation of young people aged 15 plus, where drop-out rates can be high. Two young people were identified to undertake their Lifeguard and Surf Instruction training in 2020 however this was postponed due to Covid-19. This training will now potentially take place in September 2021, with volunteering placement within the club thereafter. Opportunities to volunteer ahead of their training will be provided subject to Covid-19 rules. This may support both individuals to their Sports Leader Award.



	Wave Slaves Surf Club				Charity No (if any)	1181903	CC17a	
	Annual accounts for the period							
	Period start date		2019/12/1	To	Period end date	2020/11/30		
Section A Statement of financial activities								
Recommended categories by activity	Details of own analysis	Note	restricted funds	restricted income	endowment funds	Total this year	Total last year	
			£	£	£	£	£	
Incoming resources (Note 3)			F01	F02	F03	F04	F05	
Incoming resources from generated funds			84	-	-	84	-	
Voluntary income		S01	12,701	-	-	12,701	23,391	
Activities for generating funds		S02	-	-	-	-	-	
Investment income		S03	-	-	-	-	-	
Incoming resources from charitable activities		S04	-	-	-	-	-	
Other incoming resources		S05	-	-	-	-	-	
Total incoming resources			S06	12,785	-	-	12,785	23,391
Resources expended (Notes 4-8)								
Costs of Generating Funds			-	-	-	-	-	
Costs of generating voluntary income		S07	147	-	-	147	396	
Fundraising trading costs		S08	-	-	-	-	265	
Investment management costs		S09	-	-	-	-	-	
Charitable activities		S10	8,776	-	-	8,776	14,024	
Governance costs		S11	-	-	-	-	-	
Other resources expended		S12	-	-	-	-	-	
Total resources expended			S13	8,922	-	-	8,922	14,685
Net incoming/(outgoing) resources before transfers			S14	3,863	-	-	3,863	8,706
Gross transfers between funds			S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)			S16	3,863	-	-	3,863	8,706
Other recognised gains/(losses)								
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-	
Gains and losses on investment assets		S18	-	-	-	-	-	
Net movement in funds			S19	3,863	-	-	3,863	8,706
Total funds brought forward			S20	8,706	-	-	8,706	
Total funds carried forward			S21	12,569	-	-	12,569	8,706

Section B Balance sheet						
	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Fixed assets		F01	F02	F03	F04	F05
Tangible assets (Note 9)	B01	4,850	-	-	4,850	4,384
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	4,850	-	-	4,850	4,384
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	70
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	10,537	-	-	10,537	9,898
Total current assets	B09	10,537	-	-	10,537	9,968
Creditors: amounts falling due within one year (Note 12)	B10	-	-	-	-	-
Net current assets/(liabilities)	B11	10,537	-	-	10,537	9,968
Total assets less current liabilities	B12	15,387	-	-	15,387	14,352
Creditors: amounts falling due after one year (Note 12)	B13	5,077	-	-	5,077	6,738
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	10,310	-	-	10,310	7,614
Funds of the Charity						
Unrestricted funds	B16	10,310			10,310	7,614
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	10,310	-	-	10,310	7,614
Signed by one or two trustees on behalf of all the trustees	Signature		Print Name		Date of approval	
	J A Lucas		Julie Lucas		20.05.21	
	C A Collier		Cath Collier		25/05/2021	

Section C		Notes to the accounts
Note 1 Basis of preparation		
<i>This section should be completed by all charities .</i>		
1.1 Basis of accounting		
These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:		
• Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);		
• and with*	<input checked="" type="checkbox"/>	Accounting Standards;
or	<input type="checkbox"/>	Financial Reporting Standards for Smaller Enterprises (FRSSE);
• and with the Charities Act.		
[** except for the following].		
Give details in this box if a different standard has been followed.		
<p>* -Tick as appropriate:</p> <p>• if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;</p> <p>• if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.</p>		
1.2 Change in basis of accounting		
There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.		
Give details in this box of any material changes that have been made.		
1.3 Changes to previous accounts		
No changes have been made to accounts for previous years .		
Give details in this box of any material changes that have been made.		

Section C	Notes to the accounts	(cont)
Note 2	Accounting policies	
<i>This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.</i>		
INCOMING RESOURCES		
Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">the charity becomes entitled to the resources;the trustees are virtually certain they will receive the resources; andthe monetary value can be measured with sufficient reliability.	
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.	
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.	
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.	
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.	
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.	
	Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.	
	Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.	
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	
Investment income	This is included in the accounts when receivable.	
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	
EXPENDITURE AND LIABILITIES		
Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.	
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.	
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.	
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	
ASSETS		
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.	
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.	
Stocks and work in progress	These are valued at the lower of cost or market value.	
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE		

Section C	Notes to the accounts		(cont)
Note 3	Analysis of incoming resources		
Incoming resources may be further analysed if this would help the reader of the accounts.			
	Analysis	This year £	Last year £
Voluntary income	Fund raising	3,174	1,346
	Monthly subscription fee	6,132	18,795
	Membership	2,715	2,250
	Grants	680	1,000
		-	-
	Total	12,701	23,391
Activities for generating funds	Clothing sales	84	-
		-	-
		-	-
		-	-
		-	-
	Total	84	-
Investment income	Bank interest	7	-
		-	-
		-	-
		-	-
		-	-
	Total	7	-
Incoming resources from charitable activities			-
			-
			-
		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts		(cont)
Note 4	Analysis of resources expended		
Resources expended may be further analysed if this would help the reader of the accounts.			
		This year	Last year
	Analysis	£	£
Costs of generating voluntary income	Fund raising costs	147	396
			-
			-
			-
			-
		147	396
Fundraising trading costs	Advertising		265
			-
			-
			-
			-
	Total	-	265
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Charitable activities	Instuctor costs	5,262	9,924
	Facilty hire	379	1,533
	Hire/activity & equipment	908	1,192
	Accountancy/Insurance and legal fees	2,138	1,228
	Bank charges	88	147
	Total	8,776	14,024
Governance costs		-	-
		-	-
		-	-
	Total	-	-

Section C		Notes to the accounts			(cont)
Note 5					Support Costs
Please complete this note if the charity has analysed its expenses using activity categories and has support costs.					
Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	-	-	-	-	
Note 6					
Details of certain items of expenditure					
6.1 Trustee expenses					
Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).					
	This year	Last year			
Number of trustees who were paid expenses					
Nature of the expenses					
Total amount paid	£	£			
6.2 Fees for examination or audit of the accounts					
Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).					
	This year	Last year			
	£	£			
Independent examiner's or auditors' fees for reporting on the accounts					
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	75	75			

Section C		Notes to the accounts		(cont)	
Note 7					
Paid employees					
<i>Please complete this note if the charity has any employees.</i>					
7.1 Staff Costs					
			This year	Last year	
			£	£	
Gross wages, salaries and benefits in kind			-	-	
Employer's National Insurance costs			-	-	
Pension costs			-	-	
Total staff costs			-	-	
7.2 Average number of full-time equivalent employees in the year			This year	Last year	
			Number	Number	
The parts of the charity in which the employees work	Fundraising		-	-	
	Charitable Activities		-	-	
	Governance		-	-	
	Other		-	-	
Total			-	-	
7.3 Defined contribution pension scheme					
<i>Please complete if a defined contribution pension scheme is operated.</i>					
Brief details of the scheme					
			This year	Last year	
			£	£	
The costs of the scheme to the charity for the year					
The amount of any contributions outstanding at the year end					
The amount of any contributions prepaid at the year end					

Section C		Notes to the accounts		(cont)
Note 8 Grantmaking				
<i>Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.</i>				
8.1 Total value of grants				
Purpose for which grants made	Grants to institutions	Grants to individuals		
	Total amount £	Total amount £		
	-	-		
	-	-		
	-	-		
	-	-		
	-	-		
	-	-		
Total	-	-		
8.1 Grantmaking costs				
<i>If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.</i>				
Support costs of grantmaking			£	
8.3 Grants made to institutions				
<i>If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.</i>				
Names of institutions	Purpose	Total amount of grants paid £		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
Total grants to institutions		-		

Section C		Notes to the accounts					(cont)
Note 9							
Tangible fixed assets							
<i>Please complete this note if the charity has any tangible fixed assets</i>							
9.1 Cost or valuation							
	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total	
	£	£	£	£	£	£	
Balance brought forward	-	-	-	5,480	-	5,480	
Additions	-	-	-	1,678	-	1,678	
Revaluations	-	-	-	-	-	-	
Disposals	-	-	-	-	-	-	
Transfers *	-	-	-	-	-	-	
Balance carried forward	-	-	-	7,158	-	7,158	
9.2 Accumulated depreciation and impairment provisions							
**Basis	SL or RB	SL or RB	SL or RB	RB	SL or RB		
** Rate				20%			
Balance brought forward	-	-	-	1,096	-	1,096	
Depreciation charge for year	-	-	-	1,212	-	1,212	
Impairment provisions	-	-	-	-	-	-	
Revaluations	-	-	-	-	-	-	
Disposals	-	-	-	-	-	-	
Transfers*	-	-	-	-	-	-	
Balance carried forward	-	-	-	2,308	-	2,308	
9.3 Net book value							
Brought forward	-	-	-	4,384	-	4,384	
Carried forward	-	-	-	4,850	-	4,850	
9.4 Revaluation							
<i>If any fixed assets have been revalued please give details of the valuer and method of valuation</i>							
<p>* The "transfers" row is for movements between fixed asset categories.</p> <p>** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.</p>							

Section C		Notes to the accounts		(cont)
Note 10 Investment assets				
<i>Please complete this note if the charity has any investment assets.</i>				
10.1 Fixed assets investments				
	£			
Carrying (market) value at beginning of year	-			
Add: additions to investments at cost	-			
Less: disposals at carrying value	-			
Add/(deduct): net gain/(loss) on revaluation	-			
Carrying (market) value at end of year	-			
<i>Please provide below:</i>				
10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.				
10.3 A breakdown of the income from investments agreeing with SOFA row S03.				
Analysis of investments	10.2	10.3		
	Market value at year end	Income from investments for the year		
	£	£		
Investment properties	-	-		
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-		
Investments in subsidiary or connected undertakings and companies	-	-		
Securities not listed on a recognised Stock Exchange	-	-		
Cash held as part of the investment portfolio	-	-		
Other investments	-	-		
Total	-	-		
10.4 Material investment holdings				
If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.				
Investment held				
Market Value				

Section C	Notes to the accounts	(cont)
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Note 11 Debtors and prepayments

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

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Trade debtors	-	70.0	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	70.0	-	-

Note 12 Creditors and accruals

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

12.1 Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Loans and overdrafts	-	-	-	-
Trade creditors	15	1,677	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	5,062	5,062	-	-
Accruals and deferred income	-	-	-	-
Total	5,077	6,739	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

Section C		Notes to the accounts				(cont)
Note 13 Endowment and restricted income funds						
<i>Please complete this section if the charity has any endowment or restricted income funds.</i>						
13.1 Funds held						
Please give a brief description of any of the following type of funds held by the charity:						
<ul style="list-style-type: none"> • permanent endowment funds (PE); • expendable endowment funds (EE); and • restricted income funds, including special trusts, of the charity (R). 						
Fund Name	Type PE, EE or R	Purpose and Restrictions				
13.2 Movements of major funds						
<i>Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.</i>						
	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and losses	Fund balances carried forward
Fund names	£	£	£	£	£	£
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-
13.3 Transfers between funds						
<i>Please give details of any transfers between funds.</i>						
From Fund (Name)	To Fund (Name)	Reason			Amount	

Section C		Notes to the accounts		(cont)	
Note 14 Transactions with related parties					
<i>If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.</i>					
14.1 Remuneration and benefits					
<i>Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.</i>					
Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value			
		This year	Last year		
		£	£		
14.2 Loans					
<i>Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.</i>					
	Name of trustee or connected party	Legal authority	Amount owing		
			This year	Last year	
			£	£	
Due to trustees and related parties					
Due from trustees and related parties					
14.3 Other transaction(s) with trustees or related parties					
<i>Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.</i>					
Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year	Last year	
			£	£	

Section C	Notes to the accounts	(cont)
Note 15	Additional Disclosures	
<p>The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.</p>		

Wave Slaves Surf Club

Charity no. 1181903

For the year ending 30th November 2020

Income	£12,785
Costs	<u>£8,922</u>
Net movement	<u>£3,863</u>
Tangible assets	£4,850
Debtors	£0.00
Cash in bank and at hand	£10,537
Creditors	<u>£5,077</u>
Net assets	<u>£10,310</u>
Total funds	<u>£10,310</u>

I can confirm that the above figures have been compiled using the information given.

Cath Roberts

Cath Roberts F.C.C.A

Certified Chartered Accountant



