

# Wave Slaves Surf Club



Registered CIO no.: 1181903  
Registered address: 10 Trelawney Road, Newquay, Cornwall TR7 2DW  
Operational address: 9 Esplanade Rd, Newquay, Cornwall TR7 1PS  
Trustees: Tina Beresford, Sally Power, Laura Cutting, Andy Cairns, Cath Collier

## Review of 2022 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 in Feb-19. The club continues to operate from Quiksilver Surf School, at Fistral beach.



The club is managed by a volunteer Board of Trustees, who are elected by the membership alongside other Committee members at the Annual General Meeting. The Trustees are representatives of the young people, as parents or carers, or elected based on their skills and experience. During the year Bianca Blown joined the Committee.

The Board continues to work with appointed Head Coach professional surfer and instructor Jen Pendlebury and Deputy Head Coach professional surfer and instructor Ruebin Pearce. They manage a team of local experienced and qualified Surf Instructors.



The club's dedicated Safeguarding Officer, Trustee Sally Power has continued to work with our Head Coaches to ensure the safety of the children and young people. There were once again no major incidents. The Trustees are committed to investing further time, resources and training in 2023.



## 2022 Financial Review

During the year the club transferred to an ethical Co-operative Charity Bank Account. Income for 21/22 was £27,759 which is an increase on 20/21 income (£14,710) as the club returned to pre-covid levels of delivery. The approved increase in weekly subs to £6.50 with swimming offered at £5 per was introduced to cover increasing costs and a rise in instructor fees.

£2,427.61 was fundraised including £2,272.61 through our partnership with Co-op Community Fund. We are delighted to be once again chosen as their local charity partner in 2023, which will be the final year of our partnership. We also received a further £200 from Sported Foundation for engaging girls in sport.



Equally expenditure has risen from 2021 (£13,991) to £23,839 in 2022. This rise reflects resuming delivery at pre-Covid levels. We completed spend of our Cornwall Community Foundation grant with our Head Coach now qualified as a JRLSS Training Assessor and the final contributions to supporting three young people with subs. The club finished the year end with £3,920 surplus, which largely reflects unspent fundraised income.

No significant assets of equipment were purchased in the year. The club retains £17,999 in cash in bank at the end of the year. The Trustees are intending to release some of these funds to provide additional training for coaches. A number of new surfboards will also be purchased during 2023. The purchase of a van is currently under review due to rising costs associated with up-keep.

A massive Thank You to the following companies and foundations for their continued support:



## 2022 Activities, Achievements & Public Benefit

Surfing commenced at the start of April, running through to early December. We operated at 40 members on both Mondays and Thursdays evenings running until the end of October with a member to coach ratio of 8:1. During November and December six weeks of winter surf sessions were held on Sunday afternoons however these additional sessions were plagued by poor conditions. With leavers and new starters we engaged 90 children and young people in regular surfing activity during 2022.

*"I like spending time in the sea and it's fun. I like hanging out with my friends while I'm 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 56 surf sessions were delivered progressing the children and young people. Two sessions had to be cancelled due to weather and sea conditions. **87% of members feel their surfing improved during the year.**

*"Challenging yourself, progressing, being in the sea, makes you feel good, fun"*

Presentations and certificates were made at the AGM and end of season party in December to acknowledge the progress made by each young person. We also presented our end of year awards. These are not based solely on ability but also on:

- Improved skill/behavior/attitude
- Consistently good behavior/attitude
- Commitment to learning and improving
- Role model to others
- Respect for fellow members and instructors
- Based on collective instructor team suggestion and nomination



*"It teaches me how to surf. I like that it's a friendly group and it isn't a competitive environment."*

### Winter Train Training


Winter swim training operates from November through to March, with around 12 pool sessions at Waterworld Pool Newquay. Uptake of winter swim training continues to be popular, with young people undertaking pool based swimming lessons, paddle skills training and sea rescue skills.

### High Tide Activities

When sea conditions and tide prevented surfing, we delivered a range of high tide activities. Nine were organised in 2022 including climbing and bouldering at Tide Climbing Centre, scuba diving taster session at Dive Newquay, swimming pool party at Waterworld and Beach School.



*"The positive environment. The motivation it gives to kids to surf and enjoy it no matter their ability. I think waveslaves is brilliant for giving confidence to kids in the water and educating them how to be safe", parent*

	<b>Wave Slaves Surf Club</b>				Charity No	1181903	<b>CC17a</b>
	Annual accounts for the period						
	Period start date		2021/12/1	To	Period end date	2022/11/30	
<b>Section A Statement of financial activities</b>							
<b>Recommended categories by activity</b>	<b>Details of own analysis</b>	Note	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Endowment funds</b>	<b>Total this year</b>	<b>Total last year</b>
			£	£	£	£	£
<b>Incoming resources (Note 3)</b>			F01	F02	F03	F04	F05
<b>Incoming resources from generated funds</b>			-	-	-	-	-
Voluntary income		S01	2,628	-	-	2,628	2,040
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	2	-	-	2	1
<b>Incoming resources from charitable activities</b>		S04	25,130	-	-	25,130	12,699
<b>Other incoming resources</b>		S05	-	-	-	-	-
<b>Total incoming resources</b>		S06	27,759	-	-	27,759	14,740
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>			-	-	-	-	
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
<b>Charitable activities</b>		S10	23,746	35	-	23,781	13,991
<b>Governance costs</b>		S11	58	-	-	58	-
<b>Other resources expended</b>	Earlier Years Depn Adj	S12	-	-	-	-	2,204
<b>Total resources expended</b>		S13	23,804	35	-	23,839	16,195
<b>Net incoming/(outgoing) resources before transfers</b>		S14	3,955	- 35	-	3,920	- 1,455
<b>Gross transfers between funds</b>		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	3,955	- 35	-	3,920	- 1,455
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	3,955	- 35	-	3,920	- 1,455
<b>Total funds brought forward</b>		S20	16,141	35	-	16,176	17,631
<b>Total funds carried forward</b>		S21	20,096	-	-	20,096	16,176

Section B Balance sheet						
	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
<b>Fixed assets</b>		F01	F02	F03	F04	F05
<b>Tangible assets (Note 9)</b>	B01	3,023	-	-	3,023	3,779
	B02	-	-	-	-	-
<b>Investments (Note 10)</b>	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	3,023	-	-	3,023	3,779
<b>Current assets</b>						
<b>Stock and work in progress</b>	B05	-	-	-	-	-
<b>Debtors (Note 11)</b>	B06	483	-	-	483	260
<b>(Short term) investments</b>	B07	-	-	-	-	-
<b>Cash at bank and in hand</b>	B08	18,000	-	-	18,000	13,162
<b>Total current assets</b>	B09	18,483	-	-	18,483	12,902
<b>Creditors: amounts falling due within one year (Note 12)</b>	B10	1,410	-	-	1,410	505
<b>Net current assets/(liabilities)</b>	B11	17,073	-	-	17,073	12,397
<b>Total assets less current liabilities</b>	B12	20,096	-	-	20,096	16,176
<b>Creditors: amounts falling due after one year (Note 12)</b>	B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-	-	-	-
<b>Net assets</b>	B15	20,096	-	-	20,096	16,176
<b>Funds of the Charity</b>						
<b>Unrestricted funds</b>	B16	20,096			20,096	16,141
	B17	-			-	-
<b>Restricted income funds (Note 13)</b>	B18		-		-	35
<b>Endowment funds (Note 13)</b>	B19			-	-	-
<b>Total funds</b>	B20	20,096	-	-	20,096	16,176
Signed by one or two trustees on behalf of all the trustees	Signature			Print Name		Date of approval

Section C		Notes to the accounts	
Note 1 <b>Basis of preparation</b>			
<i>This section should be completed by all charities.</i>			
<b>1.1 Basis of accounting</b>			
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].			
<b>Give details in this box if a different standard has been followed.</b>			
* -Tick as appropriate:			
•		if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";	
•		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)".	
<b>1.2 Change in basis of accounting</b>			
There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.			
<b>Give details in this box of any material changes that have been made.</b>			
<b>1.3 Changes to previous accounts</b>			
A change has been made to the Creditor brought forward from last year along with retained profits as it was discovered that this was not a creditor but an opening balance posted to the accounts.			
<b>Give details in this box of any material changes that have been made.</b>			

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"><li>the charity becomes entitled to the resources;</li><li>the trustees are virtually certain they will receive the resources; and</li><li>the monetary value can be measured with sufficient reliability.</li></ul>	
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	2,428	1,090
	Grants	200	950
		-	-
		-	-
		-	-
	Total	2,628	2,040
Activities for generating funds	Clothing sales	-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income	Bank interest	2	1
		-	-
		-	-
		-	-
		-	-
	Total	2	1
Incoming resources from charitable activities	Monthly subscription fee	22,965	11,717
	Membership	2,165	982
			-
		-	-
		-	-
	Total	25,130	12,699

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.			
	Analysis	This year	Last year
		£	£
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Charitable activities	Instructor costs	15,325	7,703
	Facilty hire	4,320	1,531
	Hide Tide activities	1,665	1,619
	Discounted subscriptions	-	240
	Bank/Accountancy/Insurance/running costs	2,471	2,223
	Training	-	675
	Total	23,781	13,991
Governance costs	Trustees	58	-
		-	-
		-	-
	Total	58	-

Section C		Notes to the accounts		(cont)
<b>Note 5 Support Costs</b>				
<i>Please complete this note if the charity has analysed its expenses using activity categories and has support costs.</i>				
<b>Support cost type</b>	<b>Fundraising activity</b>	<b>Charitable Activity</b>	<b>Governance Activity</b>	<b>Total Cost</b>
	£	£	£	£
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-
<b>Note 6 Details of certain items of expenditure</b>				
<b>6.1 Trustee expenses</b>				
<i>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).</i>				
	<b>This year</b>	<b>Last year</b>		
<b>Number of trustees who were paid expenses</b>				
<b>Nature of the expenses</b>				
<b>Total amount paid</b>	£	£		
<b>6.2 Fees for examination or audit of the accounts</b>				
<i>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).</i>				
	<b>This year</b>	<b>Last year</b>		
	£	£		
<b>Independent examiner's or auditors' fees for reporting on the accounts</b>	120	75		
<b>Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor</b>				

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)
<b>Note 8 Grantmaking</b>				
<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>				
<b>8.1 Total value of grants</b>				
Purpose for which grants made	Grants to institutions	Grants to individuals		
	Total amount £	Total amount £		
	-	-		
	-	-		
	-	-		
	-	-		
	-	-		
	-	-		
<b>Total</b>	-	-		
<b>8.1 Grantmaking costs</b>				
<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				£
<b>8.3 Grants made to institutions</b>				
<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 £		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
<b>Total grants to institutions</b>		-		

Section C		Notes to the accounts				(cont)
<b>Note 9 Tangible fixed assets</b>						
<i>Please complete this note if the charity has any tangible fixed assets</i>						
<b>9.1 Cost or valuation</b>						
	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	-	-	-	7,032	-	7,032
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried	-	-	-	7,032	-	7,032
<b>9.2 Accumulated depreciation and impairment provisions</b>						
<b>**Basis</b>	SL or RB	SL or RB	SL or RB	RB	SL or RB	
<b>** Rate</b>				20%		
Balance brought forward	-	-	-	3,253	-	3,253
Depreciation charge for year	-	-	-	756	-	756
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	4,009	-	4,009
<b>9.3 Net book value</b>						
Brought forward	-	-	-	3,779	-	3,779
Carried forward	-	-	-	3,023	-	3,023
<b>9.4 Revaluation</b>						
<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)
<b>Note 10 Investment assets</b>				
<i>Please complete this note if the charity has any investment assets.</i>				
<b>10.1 Fixed assets investments</b>				
		<b>£</b>		
Carrying (market) value at beginning of year		-		
<b>Add:</b> additions to investments at cost		-		
<b>Less:</b> disposals at carrying value		-		
<b>Add/(deduct):</b> net gain/(loss) on revaluation		-		
Carrying (market) value at end of year		-		
<i>Please provide below:</i>				
<b>10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.</b>				
<b>10.3 A breakdown of the income from investments agreeing with SOFA row S03.</b>				
<b>Analysis of investments</b>		<b>10.2</b>	<b>10.3</b>	
		<b>Market value at year end</b>	<b>Income from investments for the year</b>	
		<b>£</b>	<b>£</b>	
<b>Investment properties</b>		-	-	
<b>Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes</b>		-	-	
<b>Investments in subsidiary or connected undertakings and companies</b>		-	-	
<b>Securities not listed on a recognised Stock Exchange</b>		-	-	
<b>Cash held as part of the investment portfolio</b>		-	-	
<b>Other investments</b>		-	-	
<b>Total</b>		-	-	
<b>10.4 Material investment holdings</b>				
<b>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.</b>				
<b>Investment held</b>				
<b>Market Value</b>				

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	483	- 260	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	<b>483</b>	<b>- 260</b>	<b>-</b>	<b>-</b>

**Note 12 Creditors and accruals**

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

<b>12.1 Analysis of creditors</b>				
	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	1,410	505	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
<b>Total</b>	<b>1,410</b>	<b>505</b>	<b>-</b>	<b>-</b>

**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.*

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Section C		Notes to the accounts			(cont)	
<b>Note 13</b> Endowment and restricted income funds						
<i>Please complete this section if the charity has any endowment or restricted income funds.</i>						
<b>13.1 Funds held</b>						
Please give a brief description of any of the following type of funds held by the charity:						
<ul style="list-style-type: none"> <li>• permanent endowment funds (PE);</li> <li>• expendable endowment funds (EE); and</li> <li>• restricted income funds, including special trusts, of the charity (R).</li> </ul>						
Fund Name	Type PE, EE or R	Purpose and Restrictions				
Cornwall Community Foundation Fund	R	To help households financially impacted by the pandemic				
<b>13.2 Movements of major funds</b>						
<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	£	£	£	£	£	£
Cornwall Community Foundation Fund	35	-	35	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	<b>35</b>	<b>-</b>	<b>35</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>13.3 Transfers between funds</b>						
<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)
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## Note 14 Transactions with related parties

*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.*

### 14.1 Remuneration and benefits

*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.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year	Last year
		£	£

### 14.2 Loans

*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.*

	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

*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.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year	Last year
			£	£
Tina Beresford	Trustee	Payment of instructor fees	65	
Tina Beresford	Trustee	Donation of instructor fees	-65	

Section C	Notes to the accounts	(cont)
Note 15	Additional Disclosures	
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.		



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Wave Slaves Surf Club

On accounts for the year  
ended

30 November 2022

Charity no  
(if any)

1181903

Set out on pages

1 - 17

*(remember to include the page numbers of additional sheets)*

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/11/2022.

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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

Signed:

Date:

12 September 2023

Name:

Leonard Paul Sole

Relevant professional  
qualification(s) or body  
(if any):

ICAEW

Address:

Whitakers, Bryndon House, 5-7 Berry Road, Newquay, Cornwall

TR7 1AD

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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