

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, Andy Cairns, Cath Collier, Jane Devereux (resigned Mar25)

Review of 2024 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 2024 end of season party and AGM was delayed until Feb-25. The Trustees are representatives of the young people, as parents or carers, or elected based on their skills and experience.



The Board continues to work with appointed Head Coach professional surfer, qualified RLSS trainer and instructor Jen Pendlebury and Deputy Head Coach professional surfer and 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.

A short video about our club can be viewed at: <https://fb.watch/zy5vtKl5q8/>

Financial Review for year ending 30/11/24

At the end of the financial year, the club transferred from Xero to Quickbooks in managing the accounts to save funds. Income for 23/24 was £16,881 which is a decrease on 22/23 income (£20,475). The income decrease was a result of fewer new members and sessions run (see section below), no fundraising being undertaken in the year and postponement of the AGM into 2025. There was no change in weekly subs at £6.50, however these have risen to £7 for 2025.

Expenditure during 23/24 was £15,503 (£20,662 in 22/23). The decrease reflects fewer sessions delivered and a reduction in high tide activities. The club finished the year end with a surplus of £1,378. The club retains £18,869 in cash in bank at the end of the year. Funds are being held for a new club base and/or the purchase of a van which are currently under review due to rising costs associated with up-keep.

A massive Thank You to The Esplanade Hotel and Quiksilver Surf School for their continued support in making the beach sessions possible and to Sun Bum sunscreen for our AGM freebies:



2024 Activities & Achievements

Surfing commenced at the start of April, running through to October. We operate at up to 48 members on both Mondays and Thursdays evenings with a member to coach ratio of 8:1. With leavers and new starters we engaged **105 local children and young people in regular surfing activity during 2023.**

"I've made lots of friends and I really like the coaches"

A reduced number of surf sessions were delivered in the year. A total of eight sessions had to be cancelled (which is the most we have) due to weather, dangerous sea conditions and sewage discharges by SW Water. Following parent/carer feedback, we also only operated one evening per week during August.

"Refreshing and lose your mind in the waves and forget about the world."



"Freedom. Fun. Calm. Friends."

We maintained a dedicated team of experienced instructors providing:

- Consistency in instruction to help develop each member week on week
- Mentor to promote physical and mental well-being
- More progressive surfing tuition
- Integrating surf fitness on the beach as part of club sessions

"It's fast and I like tumbling in the waves"

In our end of year survey, 90% of parents and young people felt they regularly had the same instructor. 100% reported feeling that they were improving at surfing. In this report we have posted some quotes from our members' survey about what they like most about surfing.

"Fun, relaxing and hard work so you can get better and the success in it."

"Being in the water and it makes me feel good and relaxed"

Winter Swim Training

Winter swim training operates from November through to March, with weekly 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 the high tide prevented surfing, we delivered a range of alternative activities. This year the members got involved with stand-up paddle-boarding and coasteering with Newquay Activity Centre, water park at Oasis Fun Pool and climbing/bouldering with Tide Climbing.



Volunteering

One young person, Saul, was awarded a Newquay Young Citizen of Year award for their contribution to club fundraising as part of our Coop partnership the previous year.

Whilst another completed the volunteering section of their Duke of Edinburgh award through the club by supporting the younger age group.

Post 16 Coaching Opportunities

During the year, one further young person Fintan completed their training within the club to achieve their RLSS Surf Coach qualification, completing volunteer hours as an assistant coach during sessions. In 2025, this young person now 17yrs has joined the coaching team.




End of Season Presentations

Presentations and certificates were made at the AGM and end of season party in February 2025 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 or consistent good behaviour/attitude
- Commitment to learning and improving
- Role model to others and respect for fellow members and instructors



"Thank you for creating such an amazing Club. Our son has made loads of friends and really enjoys learning to surf. It's clear all the instructors are passionate and create a great atmosphere."

	Wave Slaves Surf Club				Charity No	1181903	CC17a
	Annual accounts for the period						
	Period start date		2023/12/1	To	Period end date	2024/11/30	
Section A Statement of financial activities							
Recommended categories by activity	Details of own analysis	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
Incoming resources (Note 3)			F01	F02	F03	F04	F05
Incoming resources from generated funds				-	-	-	-
Voluntary income		S01	-	-	-	-	1,729
Activities for generating funds		S02		-	-	-	645
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities		S04	16,881	-	-	16,881	18,101
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	16,881	-	-	16,881	20,475
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	
Costs of generating voluntary income		S07	-	-	-	-	743
Fundraising trading costs		S08	-	-	-	-	5
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	15,503		-	15,503	19,914
Governance costs		S11	-	-	-	-	-
Other resources expended	Earlier Years Depn Adj	S12	-	-	-	-	-
Total resources expended		S13	15,503	-	-	15,503	20,662
Net incoming/(outgoing) resources before transfers		S14	1,378	-	-	1,378	- 187
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	1,378	-	-	1,378	- 187
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	1,378	-	-	1,378	- 187
Total funds brought forward		S20	19,909		-	19,909	20,096
Total funds carried forward		S21	21,287	-	-	21,287	19,909

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	2,965	-	-	2,965	3,706
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	2,965	-	-	2,965	3,706
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	- 124	-	-	- 124	1,437
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	18,869	-	-	18,869	15,124
Total current assets	B09	18,745	-	-	18,745	16,561
Creditors: amounts falling due within one year (Note 12)	B10	423	-	-	423	358
Net current assets/(liabilities)	B11	18,322	-	-	18,322	16,203
Total assets less current liabilities	B12	21,287	-	-	21,287	19,909
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	21,287	-	-	21,287	19,909
Funds of the Charity						
Unrestricted funds	B16	21,287			21,287	19,909
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	21,287	-	-	21,287	19,909
Signed by one or two trustees on behalf of all the trustees	Signature			Print Name		Date of approval
	Cath Collier			Catherine Collier		5/1/2025

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.			
* -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)".		
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			
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	-	1,729
	Grants	-	-
			-
			-
			-
	Total	-	1,729
Activities for generating funds	Clothing sales		645
		-	-
		-	-
		-	-
		-	-
	Total	-	645
Investment income	Bank interest	0	-
			-
			-
			-
			-
	Total	-	-
Incoming resources from charitable activities	Monthly subscription fee	15,126	16,116
	Membership	1,755	1,985
			-
			-
		Total	16,881

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	Goods for resale	-	743
		-	-
		-	-
		-	-
		-	-
		-	743
Fundraising trading costs	Fundraising costs	-	5
		-	-
		-	-
		-	-
		-	-
	Total	-	5
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Charitable activities	Instuctor costs	9,545	13,398
	Facilty and pool hire	2,075	2,185
	Hide Tide activities	1,290	1,868
	Bank/Accountancy/Insurance/running costs	2,243	2,464
	Training	350	
	Total	15,503	19,914
Governance costs	Trustees	-	-
	Total	-	-

Section C		Notes to the accounts		(cont)
Note 5 Support Costs				
<i>Please complete this note if the charity has analysed its expenses using activity categories and has support costs.</i>				
Support cost type	Fundraising activity	Charitable Activity	Governance Activity	Total Cost
	£	£	£	£
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-
Note 6 Details of certain items of expenditure				
6.1 Trustee expenses				
<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>				
	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				
<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>				
	This year	Last year		
	£	£		
Independent examiner's or auditors' fees for reporting on the accounts	300	300		
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor				

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	-	-	-	8,641	-	8,641	
Additions	-	-	-		-	-	
Revaluations	-	-	-	-	-	-	
Disposals	-	-	-	-	-	-	
Transfers *	-	-	-	-	-	-	
Balance carried	-	-	-	8,641	-	8,641	
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	-	-	-	4,935	-	4,935	
Depreciation charge for year	-	-	-	741	-	741	
Impairment provisions	-	-	-	-	-	-	
Revaluations	-	-	-	-	-	-	
Disposals	-	-	-		-	-	
Transfers*	-	-	-	-	-	-	
Balance carried forward	-	-	-	5,676	-	5,676	
9.3 Net book value							
Brought forward	-	-	-	3,706	-	3,706	
Carried forward	-	-	-	2,965	-	2,965	
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	- 124	1,437	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	- 124	1,437	-	-

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	423	358	-	-
Amounts due to subsidiary and associated undertakings		-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	423	358	-	-

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)
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 names	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and losses	Fund balances carried forward
£	£	£	£	£	£	£
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
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)
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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
			£	£

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.		



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examination report on the accounts

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 2024

Charity no
(if any) 1

Set out on pages

1 - 17

(remember to include the page number)

I report to the trustees on my examination of the accounts of the charity ("the Trust") for the year ended 30/11/2024.

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the accounts in accordance with the requirements of the 2011 ("the Act").

I report in respect of my examination of the Trust's accounts 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 matter has come to my attention (other than that disclosed below *) in the examination which gives me cause to believe that in, or in respect of:

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

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

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

Signed:

Date: 1

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

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