

Faversham Creek Trust

Charity No 1146660
Company No 07667130

Annual accounts for the year ended 31 December 2024

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds		
	£	£	£	£	£		
	F01	F02	F03	F04	F05		
Income (Note 3)							
Income and endowments from:							
Donations and legacies	S01 4,529		-	4,529	9,832		
Charitable activities	S02 5,040	-	-	5,040	570		
Other trading activities	S03 4,625	-	-	4,625	3,193		
Investments	S04 1,546	-	-	1,546	8,355		
Separate material item of income	S05 -	-	-	-	-		
Other	S06 -	-	-	-	-		
Total	S07 15,739	-	-	15,739	21,950		
Expenditure (Notes 6)							
Expenditure on:							
Raising funds	S08 4,441	-	-	4,441	379		
Charitable activities	S09 21,050	2,057	-	23,107	24,946		
Separate material expense item	S10 -	-	-	-	-		
Donations and legacies	981	-	-	981	546		
Total	S12 26,473	2,057	-	28,529	25,871		
Net income/(expenditure) before tax for the reporting period	S13 -	10,734	-	2,057	-	12,791	3,921
Tax payable	S14 -	-	-	-	-	-	
Net income/(expenditure) after tax before investment gains/(losses)	S15 -	10,734	-	2,057	-	12,791	3,921
Net gains/(losses) on investments	S16 -	-	-	-	-	-	
Net income/(expenditure)	S17 -	10,734	-	2,057	-	12,791	3,921
Extraordinary items	S18 -	-	-	-	-	-	
Transfers between funds	-	-	-	-	-	-	
Other recognised gains/(losses):							
Gains and losses on revaluation of fixed assets for the charity's own use	S20 -	-	-	-	-		
Other gains/(losses)	S21 -	-	-	-	-		
Net movement in funds	S22 -	10,734	-	2,057	-	12,791	3,921
Total funds brought forward	S23 68,840	42,283	-	111,123	115,044		
Total funds carried forward	S24 58,106	40,226	-	98,332	111,123		

**Balance sheet
as at 31 December 2024**

Section B

			Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		8,777	-	-	8,777	9,297
Heritage assets (Note 16)	B03		-	-	-	-	-
Income and endowments from:	B04		-	-	-	-	-
Total fixed assets	B05		8,777	-	-	8,777	9,297
Current assets							
Stocks (Note 18)	B06		-	-	-	-	-
Debtors (Note 19)	B07		2,909	-	-	2,909	1,230
Investments (Note 17.4)	B08		-	-	-	-	-
Cash at bank and in hand (Note 24)	B09		86,646	-	-	86,646	101,233
Total current assets	B10		89,555	-	-	89,555	102,463
Creditors: amounts falling due within one year (Note 20)	B11			-	-	-	637
Tangible assets (Note 14) Net current assets/(liabilities)	B12		89,555	-	-	89,555	101,826
Total assets less current liabilities	B13		98,332	-	-	98,332	111,123
Creditors: amounts falling due after one year (Note 20)	B14		-	-	-	-	-
Provisions for liabilities	B15		-	-	-	-	-
Total net assets or liabilities	B16		98,332	-	-	98,332	111,123
Funds of the Charity							
Endowment funds (Note 27)	B17				-		
Restricted income funds (Note 27)	B18			40,227		40,227	42,284
Unrestricted funds	B19		58,106			58,106	68,839
Revaluation reserve	B20					-	
Fair value reserve	B21						
Total funds	B22		58,106	40,227	-	98,332	111,123

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Signature	Date of approval dd/mm/yyyy
	Philippa Dickenson	Print name

Signature of director authenticating accounts being sent to Companies House	Signature	Date dd/mm/yyyy
	Kristyna Hill	Print name

Section C

Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

✓
✓

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

The trustees have a reasonable expectation that the charitable company has adequate reserves to continue its operations. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.
--

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	N/A
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	N/A
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	
No*	✓

Please disclose:

<i>(i) the nature of any changes;</i>	N/A
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	N/A

1.5 Material prior year errors

Yes*		
No*	✓	* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	N/A
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	N/A
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	N/A

Section C

Notes to the accounts

(cont)

Note 2

Accounting policies

2.2 INCOME

Recognition of income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

Income and endowments from: There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓		

Grants and donations Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
✓		

Legacies Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
✓		

Government grants The charity has received government grants in the reporting period

Yes*	No*	N/a*
	✓	

Tax reclaims on donations and gifts Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓		

Contractual income and performance related grants This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
		✓

Donated goods Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
		✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
		✓

expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance

Yes*	No*	N/a*
		✓
		✓

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/a*
				✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes*	No*	N/a*
				✓
Support costs	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
		✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*		
		✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
				✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
		✓		
	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.	Yes*	No*	N/a*
			✓	
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.	Yes*	No*	N/a*
		✓		
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		✓		

Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
			✓	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
				✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		✓		
2.4 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 £250			
	They are valued at cost.	Yes*	No*	N/a*
		✓		
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
				✓
	They are valued at cost.	Yes*	No*	N/a*
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
				✓
	They are valued at cost.	Yes*	No*	N/a*
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.			N/a*
		✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
			✓	
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
			✓	
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				N/A

Section C

Notes to the accounts

(cont)

Note 3

Income

Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	
				£	Prior year £
Donations and legacies:					
Donations and gifts	1,575	-	-	1,575	3,004
Gift Aid	224	-	-	224	1,796
Legacies	-	-	-	-	1,442
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	2,390	-	-	2,390	3,590
Donated goods, facilities and services	-	-	-	-	-
Local lottery income	340	-	-	340	-
Total	4,529	-	-	4,529	9,832
Charitable activities:					
Hall hire	390	-	-	390	570
Rental and leasing income	4,650	-	-	4,650	7,238
Other	-	-	-	-	-
Total	5,040	-	-	5,040	7,808
Other trading activities:					
Fundraising events	4,625	-	-	4,625	2,422
Local lottery income	-	-	-	-	771
Other	-	-	-	-	-
Total	4,625	-	-	4,625	3,193
Income from investments:					
Interest income	1,546	-	-	1,546	1,118
Dividend income	-	-	-	-	-
Other	-	-	-	-	-
Total	1,546	-	-	1,546	1,118
Separate material item of income					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	15,739	-	-	15,739	21,950

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

A receipt of a legacy of £1,142.

Where any endowment fund is converted into income in the reporting period, please give the reason for the

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Section C

Notes to the accounts

(cont)

Note 6

Expenditure

Analysis	This period				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	13	-	-	13	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Income and endowments from:								
Staging fundraising events	662	-	-	662	379	-	-	379
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	3,766	-	-	3,766	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance	-	-	-	-	-	-	-	-
Total expenditure on raising funds	4,441	-	-	4,441	379	-	-	379
Expenditure on charitable activities:								
Building maintenance costs	2,904	-	-	2,904	7,950	-	-	7,950
Light & heat	1,231	-	-	1,231	1,543	-	-	1,543
Rates & water	255	-	-	255	273	-	-	273
Insurance	2,716	-	-	2,716	4,119	-	-	4,119
Grants provided	11,943	2,057	-	14,000	6,705	-	-	6,705
Donations	300	-	-	300	150	-	-	150
Room hire	-	-	-	-	425	-	-	425
Printing, Postage & Website costs	-	-	-	-	1,290	-	-	1,290
Depreciation	1,207	-	-	1,207	345	-	-	345
Subscriptions	495	-	-	495	190	-	-	190
Total expenditure on charitable activities	21,050	2,057	-	23,107	22,990	-	-	22,990

Separate material item of expense

N/A	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-

Other

Accountancy	-	-	-	-	456	-	-	456
Bank charges	60	-	-	60	90	-	-	90
Printing, Postage &	131	-	-	131	-	-	-	-
Room hire	380	-	-	380	-	-	-	-
Subscriptions	153	-	-	153	-	-	-	-
Sundry	257	-	-	257	-	-	-	-
Total other expenditure	981	-	-	981	546	-	-	546
TOTAL EXPENDITURE	26,473	2,057	-	28,530	23,915	-	-	23,915

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	N/A	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Note 10

Details of certain types of expenditure

Note 10.1 Fees for examination 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. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Income and endowments from:

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	-
-	-
-	420
-	-

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Cinque ports rowing CIC	13,000	-	-	13,000
FavWat Group	1,000	-	-	1,000
Total	14,000	-	-	14,000

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	Yes	<i>Please provide details of charity's URL.</i>
	No	<i>Provide details below</i>

Names of institutions	Purpose	Total amount of grants paid £
Cinque ports rowing CIC	To support the Community Boat built project (the building of the St Ayles skiffs) and the Faversham Creek rowing activities	13,000
FavWat Group	To fund water testing tubes and other necessary equipment	1,000
Total grants to institutions in reporting period		14,000
Other unanalysed grants		-
TOTAL GRANTS PAID		14,000

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Cinque ports rowing CIC	6,705			6,705
Activity or project 2	-			-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	6,705	-	-	6,705

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
-----	---

Names of institution	Purpose	Total amount of grants paid £
Cinque ports rowing CIC	To support the Community Boat built project (the building of the St Ayles skiffs) and the Faversham Creek rowing activities	6,705
Total grants to institutions in reporting period		6,705
Other unanalysed grants		-
TOTAL GRANTS PAID		6,705

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Improvements to leasehold property	Equipment	Other fixed assets - Boats		Total
	£	£	£	£	£
At the beginning of the year	23,370	246	2	-	23,618
Additions	-	687	-	-	687
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	23,370	933	2	-	24,305

14.2 Depreciation and impairments

**Basis	RB	SL	SL	
** Rate	10%	33%	10%	

At beginning of the year	14,307	14	-	-	14,321
Disposals	-	-	-	-	-
Depreciation	906	301	-	-	1,207
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	15,213	315	-	-	15,528

14.3 Net book value

Net book value at the beginning of the year	9,063	232	2	-	9,297
Net book value at the end of the year	8,157	618	2	-	8,777

Note 19 Debtors and prepayments

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

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	1,334	1,174
Cash and Cheques receivable	1,575	56
Total	2,909	434

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

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

20.1 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 £
Income and endowments from:	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors		587	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-		-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	587	-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total cash at bank and in hand

This year	Last year
£	£
-	-
-	-
86,646	101,233
-	-
86,646	101,233

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Training fund	R	Monies being raised to provide training/opportunities for boat building and other related activities	1,057	-	1,057	-	-	0
Conservancy fund	R	Monies are being raised for expenditure on the creek basin	41,227	-	1,000	-	-	40,227
General fund	UR		68,839	15,739	26,473	-	-	58,105
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			111,123	15,739	28,530	-	-	98,332

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

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Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Training fund	R	Monies being raised to provide training/opportunities for boat building and other related activities	1,206	-	-	149	-	1,057
Income and endowments from:	R	Monies are being raised for expenditure on the creek basin	39,785	1,442	-	-	-	41,227
General fund	UR		74,053	20,508	25,871	149	-	68,839
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			115,044	21,950	25,871	-	-	111,123

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		-
Income and endowments from:		-
		-

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	A transfer of £148.82 from the Training fund has been made to account for a spend which related to unrestricted expenditure.	149
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		149

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
0		-
		-
		-

Last year

Planned use	Purpose of the designation	Amount
		-
		-
		-

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

Income and endowments from:

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		300	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

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28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Postage and stationery		
Members' event refreshments	359	100
Companies House filing fees	51	195
Sundry	-	26
TOTAL	76	170
	486	491

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

3	5
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28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
S Akhurst	Trustee	Donation/membership receipt	10.00	-		
P Dickenson	Trustee	Donation/membership receipt	150.00	-		
K Hill	Trustee	Donation/membership receipt	15.00	-		
E Crossland-Hinchliffe	Trustee	Donation/membership receipt	75.00	-		
G Cann Mussett	Trustee	Donation/membership receipt	40.00	-		
A Sweeney	Trustee	Donation/membership receipt	25.00	-		
J Wood	Trustee	Donation/membership receipt	10.00	-		
O Wright	Trustee	Donation/membership receipt	10.00	-		
E Tootell	Trustee	Donation/membership receipt	15.00	-		

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
J Rubinstein	Trustee	Donation/membership receipt	20.00	-		
S Akhurst	Trustee	Donation/membership receipt	550.00	-		
P Dickenson	Trustee	Donation/membership receipt	100.00	-	-	-
K Hill	Trustee	Donation/membership receipt	20.00	-		
E Crossland-Hinchliffe	Trustee	Donation/membership receipt	60.00	-		
G Cann Mussett	Trustee	Donation/membership receipt	90.00	-		
A Hill	Trustee	Donation/membership receipt	60.00	-	-	-
A Sweeney	Trustee	Donation/membership receipt	50.00	-	-	-
J Wood	Trustee	Donation/membership receipt	30.00	-		
O Wright	Trustee	Donation/membership receipt	20.00	-		
E Tootell	Trustee	Donation/membership receipt	100.00	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.