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# **BROOMFIELD PARK SWIMMING AND RECREATIONAL CLUB**

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**TRUSTEES REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**Broomfield Park Swimming and Recreational Club**  
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**Broomfield Park Swimming and Recreational Club  
Charity Information**

**Organisation Name:** Broomfield Park Swimming and Recreational Club

**Organisation Address:** 7 Todhunter Terrace  
Barnet  
Hertfordshire  
EN5 5AH

**Company Number:** 2911208

**Charity Number:** 1057118

**Bankers:** CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
ME19 4JQ

**Independent Examiner:** Community Barnet  
SEIDS Hub  
Empire Way  
Wembley  
HA9 0RJ

**Broomfield Park Swimming and Recreational Club**  
**Trustees Report**  
**For the year ended 31<sup>st</sup> December 2021**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

2911208 (England and Wales)

**Registered Charity number**

1057118

**Registered office**

7 Todhunter Terrace

Barnet

EN5 5AH

**Trustees**

A Crowfoot    Appointed Nov 2016

H McKibben   Appointed Nov 2017

M Chilton     Appointed Nov 2018

**Company Secretary**

B Laattoe

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Broomfield Park Swimming and Recreational Club Limited (hereafter "the Club") is a company limited by guarantee, incorporated on 22 March 1994 and registered as a charity on 26 July 1996. The Club was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

**Recruitment and appointment of new trustees**

As set out in the Articles of Association the Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting (AGM). All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM.

**Broomfield Park Swimming and Recreational Club**  
**Trustees Report**  
**For the year ended 31<sup>st</sup> December 2021**

**Induction and training of new Trustees**

New Trustees undergo a series of briefings on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committees and decision making processes, resourcing and the latest financial position of the charity. Additionally, new Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

**Organisational structure**

The Board of Trustees, which must have a minimum of two members, administers the Club and meets monthly.

The trustees delegate the day-to-day management of the Club to the Management Committee, headed by a Chair, financial controller and secretary. The Management Committee meets monthly. The members of the Club elect members to the Management Committee. Committee meetings minutes are issues to the Trustees as soon as is reasonably practical.

The Committee was strengthened during the year with 5 new members stepping forward to take active roles. There are however still a couple of roles which need to be filled to even the work load and give a better representation of the club. The club is heavily reliant on a few volunteers.

**Related parties**

Swim England is our National Governing Body and the Club is affiliated to the London Region and Middlesex County Amateur Swimming Association (MCASA). The Club is guided by the policies of these organisations and undertakes to comply with their policies.

**Risk management**

The Trustees have a risk management strategy, which comprises

- an annual review of the risks the Club may face;
- the establishment of systems and procedures to mitigate the risks identified;
- the implementation of procedures designed to minimise any potential impact on the Club should those risks materialise.

Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions. Procedures are in place to ensure compliance with health and safety of instructors, swimmers, volunteers and visitors to the pool venues. In addition, the Club complies with the policies and procedures of Swim England on the management and delivery of swimming coaching including inter alia lifesaving and pool supervision, safeguarding and Code of Conduct/Ethics.



**Broomfield Park Swimming and Recreational Club**  
**Trustees Report**  
**For the year ended 31<sup>st</sup> December 2021**

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objective of the Club is to provide the teaching, development and practice of swimming and allied activities for its members and shall, where appropriate, be to compete. In the furtherance of these objects the Club is committed to treat everyone equally within the context of its activities. This shall be, for example, regardless of gender, ethnic origin, religion, disability or political persuasion, on any grounds. The Club has implemented Swim England's Equal Opportunities policy.

The Club provides swimming sessions for all standards and the age range of its members is from under four to seventy-four. Regular training schedules are held each week for its Development, Junior, Senior and Masters Squads along with land training for the younger squad members. It is also important to the Club to cater for its Active Squads members that swim for recreational rather than competitive reasons, however it is recognised by the club that more needs to be done in this area and what we offer the Active swimmers isn't where we want it to be. The Club continues to provide a successful 'Learn to Swim' programme for those under 10, the club hasn't the capacity to offer learn to swim for older children and adults

The Club is very dependent on voluntary help. We estimate that without its volunteers the Club would require at least two full-time members of staff to undertake its day-to-day operations at a cost estimated to be between £30,000 and £40,000 per annum. Besides those volunteers serving on the management committee, volunteers assist with entering and officiating at galas.

**Broomfield Park Swimming and Recreational Club**  
**Trustees Report**  
**For the year ended 31<sup>st</sup> December 2021**

## **ACHIEVEMENTS AND PERFORMANCE**

### **Background**

The 2021 accounts and general running of the club are dominated by the impact of Covid-19.

The year started with the 2<sup>nd</sup> lockdown, covid restrictions back in place and no swimming throughout the spring term. We continued to support the Level 2 and above coaches, covered largely through generous members donations. Additionally, an exceptional fund raising effort organised by Jo, resulted in a fantastic £6,250 boost. This combined with the donations has covered the support for the coaches, over the two lockdowns C.£12k.

We were able to return to swimming in May '21. Similarly, to returning after the first lockdown we incurred the full costs while numbers slowly returned. Our aim was to both support returning and break even. A challenge when QE Boys' continued to enforce a 40 swimmer limit, which makes the pool financially unviable in the long term. This is out of line with Swim England guidelines and causes operational issues and the need to maintain a booking system. The changes put in place towards the end of 2020 of cutting pool time and increasing fees, of 12% across the board for squads and 26% for LTS, meant the set up for returning to swimming was aimed to addressing the long-term trend that has seen us make a loss in each of the past 4 years and return to break even.

The net impact of covid should be considered over the two years and with the one off fund raising effort of £6K, generous donations from members coupled with the significant adjustments made to the fees and schedule, the two years taken together we are broadly even. The 2021 losses £11.5K net out with the surplus for 2022.

### **Overall membership**

Membership at the end of 2021 is significantly down, numbers directly impact our finances as Swimming fees are our only source of regular income.

This was made up of:

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Learn to Swim	150	119	88	90
Competitive Swimmers	102	91	76	44
Active Swimmers	32	40	37	15
Adults/Masters	45	35	34	20
<b>Total</b>	<b>329</b>	<b>285</b>	<b>235</b>	<b>169</b>

Putting Covid to one side - the trend of lower numbers is also impacted by the lack of early pool time in the first half of the week - no Mondays, and Tuesday and Wednesday are too late for the younger swimmers. The impact can be clearly seen in the low Learn to Swim and Development numbers.

Club membership is not limited other than by practical constraints on the number of swimmers in the pool at any one time. QE Boys are enforcing max 40 swimmers bather load, which is out of line with the Swim England Covid guidelines c.100+ . Long term a limit of 40 is unsustainable without further increasing fees.



**Broomfield Park Swimming and Recreational Club**  
**Trustees Report**  
**For the year ended 31<sup>st</sup> December 2021**

**Adult swimmers**

The Adult programme (Adults & Masters) focuses on both improving general swimming skills and fitness. In this and its other programmes the Club caters both to swimmers whose principal motivation is recreational as well as to competitive swimmers. There are a few club Masters that compete and achieved successful results in competitions. A number of the Club's Masters also participate in Open Water swimming events.

**Learn to Swim**

Our Learn to Swim (LTS) proposition has moved away from providing the best value local swimming, where we set the fees below local competition. In increasing fees by 26% for LTS we have re-positioned to be in the middle of local competition. Noting direct comparisons are always difficult e.g. we often provide more weeks than Swim Schools, as we run as many as the school term allows.

Learn to Swim also provides a fantastic opportunity for our swimmers over 14 yrs. old to become Water Helpers and progress on to Teachers and Coaches.

**Competitive swimming**

The Club worked within the covid guidelines to help swimmers return to swimming having missed a large chunk of time out of the water. Galas started to be run during the later part of the year.

The development squad continues to be adversely impacted by the lack of early evening pool time – the club was only able to offer 2 sessions at suitable times rather than the 4 we have done historically. We continue to look for local early evening pool time for the development squad.

**Active swimmers**

The Club maintains and offers limited pool time for Active Squads, for those swimmers just wishing to swim for recreational reasons and/or to improve swimming skills rather than to swim competitively. However, the club struggles to balance the needs of the Active swimmers with those of the competitive swimmers, active squad having only 1 lane.

**Training and development**

The Club encourages and supports the continued development of its water helpers and coaching staff to provide sufficient staff to teach and coach at all levels from Swim School to Senior Squad and Masters.

The break caused by covid has adversely interrupted the flow of water helpers and teachers coming through and the missing wave will have impacts over the next few years

All coaches/teachers are supported to gain a lifesaving qualification (NRASTC) by fully funding the course and they are encouraged to hold this qualification by paying a small hourly supplement to their coaching rate.

The Club is also encouraging Adult Members and Parents to gain qualifications as swimming officials as it is important that the Club can provide its own complement of officials to support the galas that it enters.

The club spent c. £1,000 on training in the few months without Covid restrictions – usually c. £3,000 for the year.

**Committee and Coaching team**

The normal progression and turnover has been impacted by covid: We haven't been able to run a water helper course, and one was well over due and although have an experience teacher team at present, there will be a succession issue over the coming two years.



**Broomfield Park Swimming and Recreational Club**  
**Trustees Report**  
**For the year ended 31<sup>st</sup> December 2021**

**Committee and Coaching Team Cont'd**

The club would not be in existence without the time and efforts from the Committee. Greater efforts are needed to fill the vacancies that are present and share out the workload. The gaps will impact the smooth running of the club as we return to normal swimming levels post lockdowns, and carry a high risk of individuals stepping down.

**Fund raising**

Swim England launched a matching programme which we took part in and concluded in Feb 2022, raising a fantastic £6,250. But disappointingly Swim England did not match fund!

**Broomfield Park Swimming and Recreational Club**  
**Trustees Report**  
**For the year ended 31<sup>st</sup> December 2021**

**Reserves position**

Reserves are needed to mitigate the risk of funding gaps between the hire of recreational facilities and receiving fees from members. The Trustees have established the appropriate level of reserves to cover a term's (or 1/3 of annual) expenditure and protect the long term financial viability of the Club against for example the loss of our main pool for a long period of time.

As at 31 December 2021 the reserves of the charity are appropriate. The Trustees set the committee the goal of maintaining the financial status quo by breaking even in 2022.

**Investment powers and policy**

Under the Memorandum and Articles of Association, the Club has the power to invest in any way the Trustees wish. The Trustees, having regard to the liquidity requirements of the charity and to the reserves policy, have operated a policy of keeping available funds in an interest-bearing deposit account although bank interest rates continue to be extremely disadvantageous for savers.

**Financial review**

Income and outgoings during 2021 continued from 2020 with a high level of uncertainty.

Looking forward to 2022 and into 2023 we are facing increases in pool hire costs due to the energy crisis. We will strive to keep any increases to a minimum by focusing our effort of build numbers. There is no obvious prospect of increased pool time, understanding our numbers and therefore our income will be key to our financial operating position .

The club does need to face into the financial imbalance that has always been present but has become a significant issue in recent years. The traditional pyramid shape to a swimming clubs, higher numbers at the younger age groups supporting the pool time of the older competitive swimmers has and is continuing to change for us. It is a situation we need to address even if we were able to increase numbers at the lower age groups (which is hampered by lack of early pool time) to give a fairer and better balanced club. The older competitive swimmers will need to pay fees more closely aligned to what their sessions costs either by increasing fees or scaling back their pool time. Junior and Seniors have fees which equate to less than £2 per hour for their coached pool time; the true cost is c. £7 an hour. We have no other income than swimmers fees.

**FUTURE DEVELOPMENTS**

The Club plans to continue the activities outlined above in the forthcoming years in line with its stated objectives and aims to do this in a financially sustainable manner. This includes the target of continuously improving.

**Broomfield Park Swimming and Recreational Club**  
**Trustees Report**  
**For the year ended 31<sup>st</sup> December 2021**

**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Broomfield Park Swimming Club for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires charity trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources for that period. In preparing the financial statements the trustees are required to: -

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the 'going concern' basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ON BEHALF OF THE BOARD:**

Signed on behalf of the charity's trustees:

The Trustees declare that they have approved this report.

Full Name: MICHAEL CHILTON

Position: TRUSTEE

Signature: 

Date: 27/9/22



**Broomfield Park Swimming and Recreational Club**  
**Independent Examination Report**  
**For the period 31<sup>st</sup> December 2021**

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

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

Signature:  .....

Name: Keisha Chidziva

Date: 26/09/2022

Professional Qualification: BSc Applied Accounting

Address: Community Barnet  
SEIDS Hub, Empire Way, Wembley, HA9 0RJ

**Broomfield Park Swimming and Recreational Club**  
**Statement of Financial Activities**  
**For the year ended 31<sup>st</sup> December 2021**

		2021	2021	2020
		£	£	£
<b>Income from:</b>				
Donations	2	4,070	4,070	4,656
Charitable activities	3	83,982	83,982	60,182
Other Trading Activities	4	256	256	175
Investment Income	5	2	2	25
Other Income		-	-	
<b>Total Income</b>		<u>88,310</u>	<u>88,310</u>	<u>65,037</u>
<b>Expenditure on:</b>				
Raising Funds	6	(298)	(298)	(102)
Charitable Activities	7	<u>(74,857)</u>	<u>(74,857)</u>	<u>(76,428)</u>
<b>Total Expenditure</b>		(75,155)	(75,155)	(76,530)
Net Expenditure		13,155	13,155	(11,492)
Total Brought Forward		<u>39,457</u>	<u>39,457</u>	<u>50,949</u>
<b>Total Carried Forward</b>		<u><u>52,612</u></u>	<u><u>52,612</u></u>	<u><u>39,457</u></u>

**Broomfield Park Swimming and Recreational Club**  
**Balance Sheet**  
**as at 31<sup>st</sup> December 2021**

	Notes	2021 £	2020 £
<b>Current Assets</b>			
Stock		185	482
Cash at Hand and Bank		53,242	40,638
Debtors	9	<u>4,725</u>	<u>-</u>
		58,152	41,120
Creditors: Amounts falling due within one year	10	<u>(5,540)</u>	<u>(1,663)</u>
<b>Net Current Assets</b>		<u><b>52,612</b></u>	<u><b>39,457</b></u>
 Restricted Funds		 -	 -
Unrestricted Funds	11	<u>52,612</u>	<u>39,457</u>
		<u><b>52,612</b></u>	<u><b>39,457</b></u>

The trustees declare that they have approved the accounts above.

Signed on behalf of the charity's trustees:

The Trustees declare that they have approved this report.

Full Name: MICHAEL CHILTON

Position: TRUSTEE

Signature: 

Date: 27/9/22



**Broomfield Park Swimming and Recreational Club  
Exemption of Audit**

**Exemption from audit**

For the year ending 31/12/2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The directors have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the FRS 102 The Financial Reporting Standard for England and Republic of Ireland and the Companies Act 2006.

The trustees declare that they have approved the accounts above.

Signed on behalf of the charity's trustees:

The Trustees declare that they have approved this report.

Full Name: MICHAEL CHILTON

Position: TRUSTEE

Signature: 

Date: 27/1/22

**Broomfield Park Swimming and Recreational Club**  
**Cash Flow Statement**  
**For the year ended 31<sup>st</sup> December 2021**

	Notes	Total Funds 2021 £	Total Funds 2020 £
Net Cash inflow/(outflow) from Operating Activities	8	<u>12,602</u>	<u>(7,591)</u>
Cash flow from investing activities:			
Interest		2	25
Net Cash provided by investing activities		<u>2</u>	<u>25</u>
Cash Flow from financing activities:		-	-
Change in cash and cash equivalents in the year		12,604	(7,566)
Cash and Cash Equivalent brought forward		40,638	48,204
Cash and Cash Equivalent carried forward		<u>53,242</u>	<u>40,638</u>

**Broomfield Park Swimming and Recreational Club**  
**Notes to the financial statements**  
**For the year ended 31<sup>st</sup> December 2021**

**Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Broomfield Park Swimming and Recreational Park meets the definition of a public benefit entity under FRS 102. Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. After due consideration, it was concluded that no restatement of the comparatives was required.

The financial statements have been prepared on a going concern basis. In arriving at this conclusion, the trustees have considered any material uncertainties that may affect the charity's ability to continue as a going concern.

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Funds Structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the funder.

**Income recognition**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

**Grants and Donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources. Donations represent voluntary amounts received during the year.

**Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.



**Broomfield Park Swimming and Recreational Club**  
**Notes to the financial statements**  
**For the year ended 31<sup>st</sup> December 2021**

**1. ACCOUNTING POLICIES (continued)**

**Trade Debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

**Trade Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**Fixed Assets**

The charity does not own any fixed assets

**2. Donations**

	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Donated Services	4,070	4,070	4,656

**3. Charitable Activities**

	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Fundraising	6,634	6,634	39
Gala Income	3,906	3,906	2,592
Gift and Collections	135	135	-
Swimming Fees	72,394	72,394	55,873
Gala Kit	613	613	177
Training	300	300	1,500
	83,982	83,982	60,182

**4. Other Trading Activities**

	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Shop Income	256	256	175

**Broomfield Park Swimming and Recreational Club**  
**Notes to the financial statements**  
**For the year ended 31<sup>st</sup> December 2021**

**5. Investment Income**

	<b>Unrestricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Bank Interest	<u>2</u>	<u>2</u>	<u>25</u>

**6. Expenditure on Raising Funds**

	<b>Unrestricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Cost of Goods Sold	(298)	(298)	(102)
Admin	<u>0</u>	<u>0</u>	<u>0</u>
	<u>(298)</u>	<u>(298)</u>	<u>(102)</u>

**Broomfield Park Swimming and Recreational Club**  
**Notes to the financial statements**  
**For the year ended 31<sup>st</sup> December 2021**

**7. Expenditure on Charitable Activities**

	<b>Unrestricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Banking Fees	(96)	(96)	(60)
Gala Entry Costs	(3,625)	(3,625)	(1,428)
Gifts and Collections	(30)	(30)	0
Instructors	(22,714)	(22,714)	(19,354)
Swimming ASA Fees	0	0	(4,255)
Pool Hire	(33,568)	(33,568)	(40,158)
Equipment	(637)	(637)	0
Training	(2,117)	(2,117)	(1,008)
Swimming Fees	0	0	0
Gala Travel Costs	(412)	(412)	(296)
Independent Examiners Fees	(800)	(800)	(750)
Webservice	(21)	(21)	(238)
Covid-19 Support	(3,862)	(3,862)	(7,648)
Covid Costs	(1,546)	(1,546)	(1,159)
Staff T Shirts	(373)	(373)	(74)
Gala Kit	(526)	(526)	0
Admin	(80)	(80)	0
Fundraising	(191)	(191)	0
Swim England Fees	(4,260)	(4,260)	0
	<u>(74,857)</u>	<u>(74,857)</u>	<u>(76,428)</u>



**Broomfield Park Swimming and Recreational Club**  
**Notes to the financial statements**  
**For the year ended 31<sup>st</sup> December 2021**

**8. Reconciliation of the Net Incoming / (Outgoing) Resources to Net Cash Inflow/(Outflow) from Operating Activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net (outgoing)/incoming resources	13,155	(11,492)
Depreciation Charges	0	0
Interest Received	(2)	(25)
(Increase)/ decrease in debtors	(4,725)	8,565
(Increase)/decrease in inventory	297	(240)
Increase/ (decrease) in creditors	3,877	(4,399)
Net cash inflow/ (outflow) from operating activities	<u>12,602</u>	<u>(7,591)</u>

**9. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Prepayments	4,725	-
Accrued Income	-	-
	<u>4,725</u>	<u>-</u>

**10. Creditors: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals	5,153	1,663
Deferred Income	386	-
	<u>5,540</u>	<u>1,663</u>

**Broomfield Park Swimming and Recreational Club**  
**Notes to the financial statements**  
**For the year ended 31<sup>st</sup> December 2021**

**11. Movement of Funds**

Unrestricted Funds	Opening Balance	Incoming Resources	Resources Expended	Closing Balance
	£	£	£	£
General Funds	<u>39,457</u>	<u>88,310</u>	<u>(75,155)</u>	<u>52,612</u>

**12. Trustees**

The Trustees do not receive any remuneration in respect of their role as Trustees.