

BASINGSTOKE BLUEFINS SWIMMING CLUB

England & Wales · Charity number 1114225

Details

Other names BLUEFINS

Status Registered

Legal form Other

Registered 2006-05-16

Register [View on the Charity Commission register](#)

Contact

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West Ham Leisure Park
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Activities

Objects: THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION, FOR THE BENEFITS OF THE INHABITANTS OF BASINGSTOKE AND SURROUNDING AREA, BY THE PROVISION OF FACILITIES FOR THE TEACHING AND DEVELOPMENT OF SWIMMING.

Activities: Basingstoke Bluefins aims to promote community participation, to enable swimmers of all ages and abilities to reach their desired potential in swimming and water polo through excellent learning, tailored squad and high performance training sessions and competition in a friendly, sociable environment improving both personal fitness and life skills for Basingstoke and the surrounding area.

Classification

- **How:** Provides Human Resources
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** BASINGSTOKE AND SURROUNDING AREA
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£466,516	£419,552	-	-
2023-08-31	£454,967	£357,603	-	-
2022-08-31	£386,880	£253,623	-	-
2021-08-31	£223,164	£177,846	-	-
2020-08-31	£270,164	£213,447	-	-

Trustees

Name	Role	Appointed
Fleur Victoria Turner	Chair	2021-03-01
DAVID Philip WISE		
Helen Bourns		2021-03-01
Neil Mitchell		2020-09-07
Steve Greenfield		2022-03-22

Accounts

Summary from Bluefins AGM 2025

Tuesday 1st March 2025

The AGM was well attended and was quorate under the terms of the Constitution.

Fleur Turner Chaired the Meeting.

Members approved and accepted the reports that were presented by the Chair, the Treasurer & the Coaches.

The members did not raise any ongoing or any new issues.

The following Trustees elected by the AGM attendees for the forthcoming year:

Fleur Turner – Chair
Neil Mitchell – Treasurer
Helen Bourns – Secretary
David Wise & Steve Greenfield – Trustees

Bryn Hughes was voted in to replace Ray Knight who retired from his position of trustee last year.

Whilst Ray stood down as a Trustee in 2024 he will still be involved with assisting the Club with our SwimMark accreditation. The Club will seek & appoint a suitably qualified member of the Club to learn and take over this responsibility from Ray in due course.

Having 6 Trustees is commensurate with the obligations stated in Section 7.1 Governance of the Basingstoke Bluefins Swimming Club Constitution and by the Charities Commission.

The Meeting was closed by Fleur Turner, who thanked everyone for their time & support for the Club.

Helen Bourns
BBFSC Secretary.



CHARITY COMMISSION
FOR ENGLAND AND WALES

BASINGSTOKE BLUEFINS SWIMMING CLUB		Charity No (if any)	1114225	
Annual accounts for the period				
Period start date	01/09/2023	To	Period end date	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	5,518	-	-	5,518	3,170
Charitable activities	S02	449,500	-	-	449,500	447,340
Other trading activities	S03	7,788	-	-	7,788	3,518
Investments	S04	3,710	-	-	3,710	939
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	466,516	-	-	466,516	454,967
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	7,729	-	-	7,729	3,732
Charitable activities	S09	365,499	-	-	365,499	312,558
Separate material item of expense	S10	-	-	-	-	-
Other	S11	46,324	-	-	46,324	41,313
Total	S12	419,552	-	-	419,552	357,603
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	46,964	-	-	46,964	97,364
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	46,964	-	-	46,964	97,364
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	46,964	-	-	46,964	97,364
Reconciliation of funds:						
Total funds brought forward	S21	283,776	-	-	283,776	186,412
Total funds carried forward	S22	330,740	-	-	330,740	283,776

Section B

Balance sheet

		Guidance Notes	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	7,100	-	-	7,100	8,125	
Heritage assets	(Note 16)	B03	-	-	-	-	-	
Investments	(Note 17)	B04	-	-	-	-	-	
Total fixed assets		B05	7,100	-	-	7,100	8,125	
Current assets								
Stocks	(Note 18)	B06	100	-	-	100	280	
Debtors	(Note 19)	B07	47,556	-	-	47,556	26,833	
Investments	(Note 17.4)	B08		-	-	-	-	
Cash at bank and in hand	(Note 24)	B09	341,412	-	-	341,412	297,016	
Total current assets		B10	389,068	-	-	389,068	324,129	
Creditors: amounts falling due within one year								
	(Note 20)	B11	65,428	-	-	65,428	48,478	
Net current assets/(liabilities)		B12	323,640	-	-	323,640	275,651	
Total assets less current liabilities		B13	330,740	-	-	330,740	283,776	
Creditors: amounts falling due after one year								
	(Note 20)	B14	-	-	-	-	-	
Provisions for liabilities		B15	-	-	-	-	-	
Total net assets or liabilities		B16	330,740	-	-	330,740	283,776	
Funds of the Charity								
Endowment funds	(Note 27)	B17	-			-	-	
Restricted income funds	(Note 27)	B18		-		-	204	
Unrestricted funds		B19	330,740		-	330,740	283,572	
Revaluation reserve		B20				-	-	
Total funds		B21	330,740	-	-	330,740	283,776	
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy	

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:

• and 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

• and with*

✓

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.*

Yes

* -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;

Not applicable

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

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

✓

No*

✓

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	Not applicable
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
<i>(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 FRS 102 SORP.</i>	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

✓

No*

✓

* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	Not applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

No*

✓

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not applicable

Note 2

Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

N/A

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated	-	-

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	-

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

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; and
- the monetary value can be measured with sufficient reliability.

Yes	No	N/a
☒	☒	☒

Offsetting

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
☒	☒	☒

Legacies

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).

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
☒	☒	☒

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
☒	☒	☒

Donated goods for resale are measured at fair value on initial recognition, which is the 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 sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes	No	N/a
☒	☒	☒

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes	No	N/a
☒	☒	☒

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

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	No	N/a
☒	☒	☒

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 £100	
	They are valued at cost.	Yes ✓
	The depreciation rates and methods used are disclosed in note 14.2.	No ✓
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 9.5	N/a ✓
	They are valued at cost.	Yes ✓
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 9.6.1.4.	No ✓
	They are valued at cost.	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 ✓
	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	No ✓
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.	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 ✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	No ✓
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at	N/a ✓

Debtors	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.	✓	✓	✓
Current asset investments	The charity has 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 date 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

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	5,518	-	-	5,518	-
	Gift Aid	-	-	-	-	-
	Fund raising projects by members		-	-	-	2,770
	General grants provided by government/other charities			-	-	400
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	5,518	-	-	5,518	3,170
Charitable activities:						
	Memberships	347,909	-	-	347,909	335,516
	Home meets & galas	81,291	-	-	81,291	74,559
	Swim camps	20,300			20,300	36,257
	ASA fees				-	-
	Other		-	-	-	1,008
	Total	449,500	-	-	449,500	447,340
Other trading activities:						
	Sales from Club shop	6,806	-	-	6,806	2,678
	Commission on shop sales	964	-	-	964	840
	Other	18	-	-	18	-
	Total	7,788	-	-	7,788	3,518
Income from investments:	Interest income	3,710	-	-	3,710	939
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	3,710	-	-	3,710	939
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		466,516	-	-	466,516	454,967

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	N/A
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	N/A
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	N/A

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Job retention scheme	-	-
Government grant 2		-	-
Government grant 3		-	-
Other	Grants from Charities and other organisations	-	400
	Total	-	400

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

None

Please give details of other forms of government assistance from which the charity has directly benefited.

None

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Note 6

Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurring seeking donations	-	-	-	-	-
	Incurring seeking legacies	-	-	-	-	-
	Incurring seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	340	-	-	340	285
	Fundraising agents	-	-	-	-	-
	Operating charity shops	7,389	-	-	7,389	3,447
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	7,729	-	-	7,729	3,732
Expenditure on charitable activities						
	Pool Hire	199,009	-	-	199,009	151,686
	Lessons and Squads - Personnel costs	72,138	-	-	72,138	57,557
	Running Meets, Galas and Lessons	68,157	-	-	68,157	64,445
	Swim camps	26,195	-	-	26,195	38,870
	Total expenditure on charitable activities	365,499	-	-	365,499	312,558
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-

	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-

Other

General Administration	33,865	-	-	33,865	29,808
Bank Charges	3,751	-	-	3,751	3,382
Depreciation	4,172	-	-	4,172	3,947
Loss on disposal of fixed assets		-	-	-	-
Independent examiner's fee	4,536	-	-	4,536	4,176
Total other expenditure	46,324	-	-	46,324	41,313

TOTAL EXPENDITURE

419,552	-	-	419,552	357,603

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

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

Section C	Notes to the accounts	(cont)

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 8

Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C

Notes to the accounts

Note 9

Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation
						(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**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**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
2,640	2,400
-	-
360	280
1,536	1,496

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
103,203	85,969
-	-
848	701
104,051	86,670

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

N/A

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
Total	3	3

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	N/A
Please state the legal authority or reason for making the payment	
Please state the amount of the payment (or value of any waiver of a right to an asset)	

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	-
The nature of the payment (cash, asset etc.)	
The extent of redundancy funding at the balance sheet date	
Please state the accounting policy for any redundancy or termination payments	

Section C	Notes to the accounts	(cont)

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense	£848
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	N/A - Expenses are not split by activity and all funds are unrestricted.

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	N/A
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	N/A

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	N/A

Note 13Grantmaking

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

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

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1			£	£
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
Total	-	-	-	-

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

13.2 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	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14

Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	25,397	25,397
Additions	-	-	-	3,147	3,147
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	28,544	28,544

14.2 Depreciation and impairments

**Basis	SL	SL	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%		
At beginning of the year	-	-	-	17,272	17,272	
Disposals	-	-	-		-	
Depreciation	-	-	-	4,172	4,172	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	21,444	21,444	

14.3 Net book value

Net book value at the beginning of the year	-	-	-	8,125	8,125
Net book value at the end of the year	-	-	-	7,100	7,100

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
the methods applied and significant assumptions	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	

* The "transfers" row is for movements between fixed asset categories.
** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Note 15

Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** 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

Note 16 **Heritage assets**

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A	At cost Group B	Total
	£	£	£
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17

Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	
(ii) Name or independent valuer, if applicable, and relevant qualifications	
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

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

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Section C	Notes to the accounts	(cont)

Note 18 **Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	280	-	-	-
<i>Added in period</i>	-	7,389	-	-	-
<i>Expensed in period</i>	-	7,569	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	100	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	100	-	-	-
Total previous year	-	280	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

Section C	Notes to the accounts	(cont)

Note 19 Debtors and prepayments

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

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
3,822	600
43,734	26,233
-	-
47,556	26,833

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

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

Trade debtors

Prepayments and accrued income

Other debtors

Total

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

Section C**Notes to the accounts****(cont)****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 £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	27,686	39,476	-	-
Payments received on account for contracts or performance-related grants		-	-	-
Accruals and deferred income	34,710	8,030		-
Taxation and social security	2,807	748	-	-
Other creditors	225	224	-	-
Total	65,428	48,478	-	-

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

Income invoiced in respect of the 2025 swim camps has been deferred until the camp takes place.

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
4,250	18,887
30,600	4,250
- 4,250	- 18,887
30,600	4,250

Section C	Notes to the accounts	(cont)

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments; - an indication of the uncertainties about the amount or timing of those outflows; and - the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	

21.2 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

N/A

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.

N/A

Section C	Notes to the accounts	(cont)

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
N/A	

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect
N/A	

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

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

This year £	Last year £
-	-
-	-
341,412	297,016
-	-
341,412	297,016

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

N/A

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A

Section C	Notes to the accounts	(cont)

Note 26	Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

N/A

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

N/A

Section C	Notes to the accounts	(cont)

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'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible 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 £
Unrestricted funds	UR	Furthering the aims of the charity	283,572	466,516	- 419,552	- 3,099	-	327,437
Restricted funds	R	Grant for specific equipment	204	-	-	- 204	-	-
Restricted funds	R	Fundraising income received for specific equipment	-	-	-	3,303	-	3,303
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			283,776	466,516	- 419,552	-	-	330,740

Section C	Notes to the accounts	(cont)

Note 27 **Charity funds (cont)**

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'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible 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 £
Unrestricted funds	UR	Furthering the aims of the charity	186,208	454,967	- 357,603	-	-	283,572
Restricted funds	R	Grant for specific equipment	204	-	-	-	-	204
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			186,412	454,967	- 357,603	-	-	283,776

Section C	Notes to the accounts	(cont)

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Net income received for specific equipment less amount spent to date	- 3,099
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28Transactions 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

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				
		This year				Last year
		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.

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)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

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

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.

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

TRUE

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
			£	£	£	£

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.

Note 29

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.



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Basingstoke Bluefins Swimming Club

**On accounts for the year
ended**

31 August 2024

**Charity no
(if any)**

1114225

Set out on pages

1-42

(remember to include the page numbers of additional sheets)

**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 (the Charities Act) 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 particular 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 (other than that disclosed below *)

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 in order to enable a proper understanding of the accounts to be reached.

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

Signed:

J.Saunders

Date:

20/03/2025

Name:

Jodie Saunders

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

ACA (ICAEW)

Address:	Shorthouse & Martin Limited
	Worthy House, 14 Winchester Road
	Hampshire, RG21 8UQ

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

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

BASINGSTOKE BLUEFINS SWIMMING CLUB

England & Wales - Charity number 1114225

Accounts



Swimming Club

Annual General Meeting

Via Zoom

Thursday 21st March 2024

20:30 – 21:45

Agenda



- Apologies for Absence
- Acceptance of 2023 AGM
- Trustee Report
- Treasurer's Report
- Chair Report
- Coaching Reports
- Any Other Business

Minutes of 2023 AGM

Presentation were shared

All signed off, no o/s actions

Trustee Report – Helen Bourns



The Trustees

We are Parents, Swimmers and like-minded people who want the best for our Club and swimmers:-

Fleur Turner – Chair

Neil Mitchell – Treasurer

Helen Bourns – Secretary

Ray Knight, David Wise, Steve Greenfield – Trustees

This year we say farewell to Ray who has been a Trustee since And was previously Club Secretary. Ray also does an amazing job with our Swim Mark Affiliation; this he has kindly agreed to continue for the foreseeable future. Ray you will be missed



Thank You

To Spencer for his dedication to squad & structure organisation.

To our coaches who support our young people & get them to the levels they are today.

Massive thanks to Ali who makes all things admin happen

To Margo & our Officials, to Amy & our parent volunteers without you meets just wouldn't be possible

Our officials are always needed, please email Margo officials@bbfsc.org
New volunteers always needed please email Amy Volunteers@bbfsc.org

Financial Report

Based upon the Independently Reviewed Accounts
to 31st August 2023

All figures independently reviewed and agreed by Shorthouse
Martin.

Key Financials Management



Budget/Forecast format agreed by trustees continues to help enhance financial stability and cost control within the Swimming Club.

Mini Budget/Forecast format for Swim meets and swim camps to ensure we are not running at a loss.

Savings account now has a surplus of 2.5 months of running costs. This will also need to be used for significantly increased Pool hire costs, utility costs, administration costs to keep future fees to a minimum.

Club continuing to utilise the HMRC for gift aid, further enhancing financial stability when fund raising.

HR package including Insurance indemnity with “Mentor” continues to be used to support the club. Keeping the club ahead of employment law/Contracts and any unnecessary financial risk.

Key Performance Indicators



The club ended the year with cash on hand of **£296,812**, this compares to the previous year's cash on hand of **£179,613**. The savings account finished with **£64,906.39**

Total Income: of **£454,967** against a budget of **£280,284**. This compares to an income of **£388,005** the previous season.

Total Membership Fees: Increased from **£320,842** to **£335,516** Showing a steady increase from the previous season

Swimming Operations: Meet entries were up at **£74,599** from a previous season of **£43,478**. This was made up of **£29,639** for home meets and the remainder of **£44,920** was for away meets. This has produced a steady income stream over and above core swimming fees. This was also supported by the end of season swim camp in Lanzarote and along with the swim clinics the club has produced a further revenue of **£36,607** against a previous season of **£11,080**

Cost of Sale/ Pools: Pool costs were up this year to **£151,686** from the previous year of **£144,108**.

Key Performance Indicators



Salaries-Coaches costs: Personnel costs for coaches was at **£57,557** which is like last season at **£56,705**. This has been helped by streamlining squads and lane usage whilst increasing revenue

Operating Cost of Swimming Operations: The overall operating cost for swim operations was **£312,558** with a net surplus of **£134,782** compared to last season of **£253,623** cost and a net surplus of **£121,886**. This is due to good management and the streamlining of squads and lane usage.

Administrative Costs: The overall Administration cost for the season was **£41,313** against the previous season of **£38,492**. This includes the administrator's salary which is vital to the successful running of the club, and all other costs associated, including Bank fees, BT Internet, subscriptions. Annual accounting fees

Other Income: The club received **£2,770** in fundraising (which includes **£1,041** for the party night), **£400** in grants and **£939** in interest.

Key Performance Indicators



Overall Operating Surplus: Overall, the club made a surplus of **£97,364** compared to **£91,975** in the previous year. The surplus will be carried forward in the balance sheet. We will need the surplus to support the significant increase in pool hire costs, utility costs and admin costs. This will help keep future fee increases to a minimum.

Balance Sheet: At the end of the financial year the balance sheet had total capital and reserves of **£283,572** against the previous year of **£186,412**. This is made up of the current financial year earnings and from previous years.

Financial Outlook: The financial state of the club is healthy. It continues to improve with a collective effort from everyone involved. The improved Surplus and savings account should go some way to protecting the club for any future unforeseen circumstances.

Chair Report

2023

Chair Report



What did we say we would do?

- Continue to recruit Officials & Volunteers
 - We always need more please!
 - Team has increased, but please.... We need you!
 - New T-shirts for Team Managers and Officials!
 - Our volunteers look awesome in White & Blue!
- Continued evolution of structures
 - Benefit to the swimmers, building on success
 - As always – ongoing!
- Rother League Entry
 - First time in many years – 2 teams
 - Great success, more trophies, but.....

Chair Report

Achievements



- Continued reorganisation of our squad programme
 - Continue to accommodate swimmers for a variety of pathways. A focus from the recent Swim England report, highlighting many Clubs failing to full fill.
 - Know change is hard logistically, but we can't stand still
 - Continue to offer additional sessions for those swimmers either bridging to next squad or increasing weekly swim time with a similar ability squad.
- Club Championships 2023
 - Oversubscribed in Distance Races and maximum pool time used
 - Additional evenings needed in 2023 to accommodate swimmers
 - Huge thanks to all that helped -Margo, Mark, Zoe, Officials,, Parents & Swimmers
- Increased Club Awareness
 - Trials, Increased Membership (new and multiple returns), Social coverage continues to grow considerably
 - Positive recognition from other Hampshire Clubs & Region on continual changes

Chair Report



– Socials

- Squad Socials – huge thanks to those getting involved
 - Xmas Party & Awards Evening, Breakfasts, Donutting!

– Swim Camps

- First time since 2013 Bluefins have been abroad on tour!
- Millfield in Summer 2023
 - ‘Big Millfield ‘
 - ‘Mini Millfield’
- Barcelo Performance Camp - February 2023;
 - 16 Swimmers. 4 Coaches/TM

– Notice Board

- Revamp, in line with Club Branding – sponsored by R&R (Thank you)

Chair Report



What are we working on next?

- Continue to recruit Officials & Volunteers
 - We always need more please!
- Continued evolution of structures
 - Benefit to the swimmers, building on success
 - WP squads will be transitioning to Tuesday evening, and will run from 6pm
 - Aligning swim squads with similar abilities, ages and aquatic disciplines makes the club more streamlined to ensure a high level of experienced coaching and content rich sessions can be enjoyed across all squads.
 - Pool hire down time, the switch between squad sessions can be run more efficiently.
- Further Swim Camps
 - Performance (Increase in numbers) & County Levels
- Mini Gala for 2024
- Time Trials – Sharks, Development



Coaching Reports

Swimming Overview



- Junior Volunteers: Continue to be a great success throughout Skills Academy, Development, Competitive & County Squads
- Squad restructure
 - Evolution of squads to maximise pool time
 - Introduction of Long Course sessions offer to AGP, JP and Youth County
- Fantastic Coaches – continue to be a great fit at all levels, swimmers coached by enthusiastic swimmers
 - 9 new Level 1 Coaches qualified last year and adding value to our Lead Coaches
 - 4 Level 1s are booked on Level 2 Course – commencing this month
 - Additional coaches attending meets – home and away
- New Bluefins Swim kit continues to grow –we look amazing at meets!
 - Qualifier Hats given to all swimmers who competed at Counties, Regionals & Nationals in 2023
 - Club Record Hats – Huge Success – 66 records broken in 2023
 - ‘Tour T-shirts appearing for Millfield & Lanzarote

Swimming - Results



- **South Coast & Isle of Wight League**
 - A Team – Premier Junior Trophy Champions
 - B Team – West Division Jnr Trophy Champions & Gemini Cup Winners
- **Arena League 2023**
 - A team - Division 1 Champions
 - B team - Division 2 Champions
- **Counties 2023:**
 - 92 (82) swimmers who qualified for Counties (largest ever – again!)
 - 23 (15) Gold
 - 28 (30) Silver
 - 33 (45) Bronze
- **Regionals 2023**
 - 2 (1) Regional Champions
 - 3 (1) Silvers
 - 4 (2) Bronze
 - 17 (12) Top 8 Finalists

Swimming – Results cont'd



- **British Championships 2023**
 - 2 (1) Swimmers qualified to compete in April and July
- **English Championships 2023**
 - 5 (2) Swimmers qualified
- **National Age Group Talent Programme**
 - 1 Swimmer selected for 2023/2024
- **Regional Age Group Talent Programme 2023**
 - 2 (1) Swimmers Selected
- **Regional Distance Programme 2023**
 - 1 (1) Swimmer Selected

Swimming Results - Masters



- Won Hampshire County Top Club
 - Winning Top Male & 2nd Top Female awards
- National Short & Long Course Championships
 - Many National Champions, Silvers, Bronze and even British, European and Bluefins first WORLD Records (x 3) for individual and relay teams
 - Over 20 Swimmers representing Bluefins
- 5 Swimmers in Top 10 World Rankings for 2023
- Masters Decathlon
 - Team Events - Ladies 2nd, Men 3rd
 - Individual – 2 Ladies in Top 10, 1 Male in Top 10
- 8 Bluefins represented Hampshire at Inter-Counties
 - Hampshire won!

Bluefins Water Polo

Achievements Mar 2023-Feb 2024



- London League Under 15 Division 1 ---4th
- London League under 13 division 2 ---4th
- London League Winter under 14 Division 1 ---4th
- London League Winter division 2 ----2nd
- Hampshire Junior League (2006) 2023 3rd....this season 2024 (2007) currently undefeated including beating last season's champions
- Senior Men's Hampshire League 2023 4th ...so far this season only lost one game
- This year we have many of our age group players on course for South East Regionals
- Academy Players are continuing to develop with 'friendly matches' being organized which will enhance skills and development.

WP - Junior Individual Honours



2007 GB Squad

Oliver Phillips

2023 National Talent Academy

- Aston Bennett
- Calista Almeida
- Sam Collier
- Matthew Collier
- Ryan Cutting
- Piaras Donnelly
- Sullivan Cook
- Ethan Lawrence
- Otto Taucher
- James Pitt

WP - 2023 South East Region Representation



Girls UNDER 16 (2008 & YOUNGER) INTER REGION CHAMPIONSHIPS 1st Jul23

Calista Almeida

Boys UNDER 16 (2008 & YOUNGER) INTER REGION CHAMPIONSHIPS—2nd Jul23

Sam Collier

Aston Bennett

Piaras Donnelly

Boys UNDER 14 (2010 & YOUNGER) INTER REGION CHAMPIONSHIPS—6th DEC23

Matthew Collier

Henry Rouse

Otto Taucher

Ryan Cutting

Sullivan Cook

James Pitt

Water Polo Volunteers



Coaching Update:

- Level 1 – Alex Pullen, Steve Bennett and Hermione Davies completed their Assistant water polo coaches(level 1) courses

Officials :

referees:- Hermione Davies completed regional Referees assessment

Table Officials:- Lynda Donnelly completed Regional assessment

Bluefins Waterpolo Management team:

Steve Bennett, Naomi Collier, Matt Girle, Alex Pullen, Lynda Donnelly and Youssef Awad, Lead Coach

Sharks



- The Disability squad is composed of swimmers from those needing some one to one attention to competition swimmers although competition has [pretty much closed down since Covid, Main feeder schools are Dove House and Limington House.
- The Squad, has a dedicated team of teachers and pool helpers who do a great job, we are always keen to hear from anyone who would like to get involved.
- The Squad currently has 21 registered swimmers, 2 of our current coaches were previously swimmers with the Squad.
- Our Sunday group now has 7 swimmers of various achievement levels, 3 having been upgraded to the performance squad.

Sharks



Another difficult year for competitions available to our swimmers with only one when we took a team to the Len Badcock event in Hatfield. There continue to be no local galas in Southampton or Guildford. The nearest future event available is in Swansea. We have not re-registered for Special Olympics as there have been no competitions for us in the South at all and we only have 6 qualifying swimmers. One of our swimmers was put forward for a European competition in Berlin but unfortunately was not selected.

Last Saturday the Sharks entered 7 teams in the Lions Swimathon which has raised a significant amount for local good causes. (in excess of £1000)

I would like to say a big thank you to the dedicated team of coaches who are an inspiration to all especially the swimmers.

Election of Trustees & Officers of the Club



Ratification of remaining volunteers for further year

Chair Fleur Turner

Trustees David Wise

Ray Knight – Resigned, thank you Ray!

Helen Bourns

Neil Mitchell

Fleur Turner

Steve Greenfield

Swim Mark Ray Knight



Please – any questions, we would like to hear from you



Basingstoke Bluefins Swimming Club

Thank you



CHARITY COMMISSION
FOR ENGLAND AND WALES

BASINGSTOKE BLUEFINS SWIMMING CLUB		Charity No (if any)	1114225	
Annual accounts for the period				
Period start date	01/09/2022	To	Period end date 31/08/2023	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	3,170	-	-	3,170	7,924
Charitable activities	S02	447,340	-	-	447,340	375,509
Other trading activities	S03	3,518	-	-	3,518	4,534
Investments	S04	939	-	-	939	38
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	454,967	-	-	454,967	388,005
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	3,732	-	-	3,732	3,915
Charitable activities	S09	312,558	-	-	312,558	253,623
Separate material item of expense	S10	-	-	-	-	-
Other	S11	41,313	-	-	41,313	38,492
Total	S12	357,603	-	-	357,603	296,030
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	97,364	-	-	97,364	91,975
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	97,364	-	-	97,364	91,975
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	97,364	-	-	97,364	91,975
Reconciliation of funds:						
Total funds brought forward	S21	186,412	-	-	186,412	94,437
Total funds carried forward	S22	283,776	-	-	283,776	186,412

Section B

Balance sheet

		Guidance Notes	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	8,125	-	-	8,125	11,652	
Heritage assets	(Note 16)	B03	-	-	-	-	-	
Investments	(Note 17)	B04	-	-	-	-	-	
Total fixed assets		B05	8,125	-	-	8,125	11,652	
Current assets								
Stocks	(Note 18)	B06	280	-	-	280	352	
Debtors	(Note 19)	B07	26,833	-	-	26,833	23,439	
Investments	(Note 17.4)	B08		-	-	-	-	
Cash at bank and in hand	(Note 24)	B09	296,812	204	-	297,016	179,613	
Total current assets		B10	323,925	204	-	324,129	203,404	
Creditors: amounts falling due within one year								
	(Note 20)	B11	48,478	-	-	48,478	28,644	
Net current assets/(liabilities)		B12	275,447	204	-	275,651	174,760	
Total assets less current liabilities		B13	283,572	204	-	283,776	186,412	
Creditors: amounts falling due after one year								
	(Note 20)	B14	-	-	-	-	-	
Provisions for liabilities		B15	-	-	-	-	-	
Total net assets or liabilities		B16	283,572	204	-	283,776	186,412	
Funds of the Charity								
Endowment funds	(Note 27)	B17	-			-	-	
Restricted income funds	(Note 27)	B18		204		204	204	
Unrestricted funds		B19	283,572		-	283,572	186,208	
Revaluation reserve		B20				-	-	
Total funds		B21	283,572	204	-	283,776	186,412	
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy	

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:			
• and 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	
• and with*	☒	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.*		Yes	
* -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;	Not applicable		
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable		
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not applicable		
1.3 Change of accounting policy			
The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.			
Yes*	☒	* -Tick as appropriate	
No*	☒		
Please disclose:			
(i) the nature of the change in accounting policy;	Not applicable		
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable		
(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 FRS 102 SORP.	Not applicable		
1.4 Changes to accounting estimates			
No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).			
Yes*	☒	* -Tick as appropriate	
No*	☒		
Please disclose:			
(i) the nature of any changes;	Not applicable		
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable		
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable		
1.5 Material prior year errors			
No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).			
Yes*	☒	* -Tick as appropriate	
No*	☒		
Please disclose:			
(i) the nature of the prior period error;	Not applicable		
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable		
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable		

Note 2

Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

N/A

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated	-	-

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	-

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

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; and
- the monetary value can be measured with sufficient reliability.

Yes	No	N/a
☒	☒	☒

Offsetting

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
☒	☒	☒

Legacies

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).

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
☒	☒	☒

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
☒	☒	☒

Donated goods for resale are measured at fair value on initial recognition, which is the 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 sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes	No	N/a
☒	☒	☒

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes	No	N/a
☒	☒	☒

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

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	No	N/a
☒	☒	☒

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 £100			
	They are valued at cost.	Yes ✓	No ✓	N/a ✓
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 14.2.	Yes ✓	No ✓	N/a ✓
	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 9.5	Yes ✓	No ✓	N/a ✓
Heritage assets	They are valued at cost.	Yes ✓	No ✓	N/a ✓
	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 9.6.1.4.	Yes ✓	No ✓	N/a ✓
Investments	They are valued at cost.	Yes ✓	No ✓	N/a ✓
	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 (including trade debtors and loans receivable) are measured on initial recognition at	Yes	No	N/a

Debtors	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.	✓	✓	✓
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 date 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

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	2,309
	Gift Aid	-	-	-	-	1,602
	Fund raising projects by members	2,770	-	-	2,770	2,388
	General grants provided by government/other charities	400		-	400	1,625
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		3,170	-	-	3,170	7,924
Charitable activities:						
	Memberships	335,516	-	-	335,516	320,842
	Home meets & galas	74,559	-	-	74,559	43,478
	Swim camps	36,257			36,257	10,650
	ASA fees	-			-	217
	Other	1,008	-	-	1,008	322
Total		447,340	-	-	447,340	375,509
Other trading activities:						
	Sales from Club shop	2,678	-	-	2,678	3,579
	Commission on shop sales	840	-	-	840	955
	Other	-	-	-	-	-
Total		3,518	-	-	3,518	4,534
Income from investments:	Interest income	939	-	-	939	38
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		939	-	-	939	38
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		454,967	-	-	454,967	388,005

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	N/A
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	N/A
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	N/A

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Job retention scheme	-	-
Government grant 2		-	-
Government grant 3		-	-
Other	Grants from Charities and other organisations	400	1,625
	Total	400	1,625

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

None

Please give details of other forms of government assistance from which the charity has directly benefited.

None

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Note 6

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-
Staging fundraising events	285	-	-	285	276
Fundraising agents	-	-	-	-	-
Operating charity shops	3,447	-	-	3,447	3,639
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	3,732	-	-	3,732	3,915
Expenditure on charitable activities					
Pool Hire	151,686	-	-	151,686	144,108
Lessons and Squads - Personnel costs	57,557	-	-	57,557	56,705
Running Meets, Galas and Lessons	64,445	-	-	64,445	41,387
Swim camps	38,870	-	-	38,870	11,423
Total expenditure on charitable activities	312,558	-	-	312,558	253,623
Separate material item of expense					
	-	-	-	-	-
	-	-	-	-	-

	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-

Other

General Administration	29,808	-	-	29,808	28,351
Bank Charges	3,382	-	-	3,382	3,120
Depreciation	3,947	-	-	3,947	3,607
Loss on disposal of fixed assets		-	-	-	-
Independent examiner's fee	4,176	-	-	4,176	3,414
Total other expenditure	41,313	-	-	41,313	38,492

TOTAL EXPENDITURE

357,603	-	-	357,603	296,030

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

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

Section C

Notes to the accounts

(cont)

Note 7

Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		-	-

Section C

Notes to the accounts

Note 8

Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C

Notes to the accounts

Note 9

Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation
						(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**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**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
2,400	2,400
-	-
280	-
1,496	1,014

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages	
Social security costs	
Pension costs (defined contribution scheme)	
Other employee benefits	
Total staff costs	

This year £	Last year £
85,969	81,961
-	-
701	673
86,670	82,634

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

N/A

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
Total	3	3

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	N/A
Please state the legal authority or reason for making the payment	
Please state the amount of the payment (or value of any waiver of a right to an asset)	

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	-
The nature of the payment (cash, asset etc.)	
The extent of redundancy funding at the balance sheet date	
Please state the accounting policy for any redundancy or termination payments	

Section C	Notes to the accounts	(cont)

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense	£701
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	N/A - Expenses are not split by activity and all funds are unrestricted.

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	N/A
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	N/A

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	N/A

Note 13Grantmaking

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

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

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1			£	£
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
Total	-	-	-	-

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

13.2 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	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14

Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	24,977	24,977
Additions	-	-	-	420	420
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	25,397	25,397

14.2 Depreciation and impairments

**Basis	SL	SL	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%		
At beginning of the year	-	-	-	13,325	13,325	
Disposals	-	-	-		-	
Depreciation	-	-	-	3,947	3,947	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	17,272	17,272	

14.3 Net book value

Net book value at the beginning of the year	-	-	-	11,652	11,652
Net book value at the end of the year	-	-	-	8,125	8,125

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
the methods applied and significant assumptions	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	

* The "transfers" row is for movements between fixed asset categories.
** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Note 15

Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Note 16 **Heritage assets**

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A	At cost Group B	Total
	£	£	£
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17

Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	
(ii) Name or independent valuer, if applicable, and relevant qualifications	
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

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

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Section C	Notes to the accounts	(cont)

Note 18 **Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	352	-	-	-
<i>Added in period</i>	-	3,433	-	-	-
<i>Expensed in period</i>	-	- 3,505	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	280	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	280	-	-	-
Total previous year	-	352	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

Section C	Notes to the accounts	(cont)

Note 19 Debtors and prepayments

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

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
600	10,859
26,233	12,580
-	-
26,833	23,439

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

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

Trade debtors

Prepayments and accrued income

Other debtors

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

Total

Section C	Notes to the accounts	(cont)

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 £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	39,476	5,497	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	8,030	22,067	-	-
Taxation and social security	748	852	-	-
Other creditors	224	228	-	-
Total	48,478	28,644	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Income invoiced in respect of the 2024 La Santa swim camp has been deferred until the camp takes place.

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
18,887	-
4,250	18,887
- 18,887	
4,250	18,887

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	N/A
- an indication of the uncertainties about the amount or timing of those outflows; and	
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	

21.2 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

N/A

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.

N/A

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
N/A	

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect
N/A	

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement	
Where it is not practical to make one or more of these disclosures, please state this fact	

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

This year £	Last year £
-	-
-	-
297,016	179,613
-	-
297,016	179,613

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

N/A

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A

Section C	Notes to the accounts	(cont)

Note 26	Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

N/A

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

N/A

Section C	Notes to the accounts	(cont)

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'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible 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 £
Unrestricted funds	UR	Furthering the aims of the charity	186,208	454,967	- 357,603		-	283,572
Restricted funds	R	Grant for specific equipment	204	-	-		-	204
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			186,412	454,967	- 357,603	-	-	283,776

Section C	Notes to the accounts	(cont)

Note 27 **Charity funds (cont)**

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'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible 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 £
Unrestricted funds	UR	Furthering the aims of the charity	94,437	386,880	- 296,030	921	-	186,208
Restricted funds	R	Grant for specific equipment	-	1,125	-	- 921	-	204
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			94,437	388,005	- 296,030	-	-	186,412

Note 27

Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Fixed assets acquired from grant given to buy those assets	0
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28Transactions 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

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				
		This year				Last year
		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.

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)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

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

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.

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

TRUE

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
			£	£	£	£

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.

Note 29

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.



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Basingstoke Bluefins Swimming Club

**On accounts for the year
ended**

31 August 2023

**Charity no
(if any)**

1114225

Set out on pages

1-42

(remember to include the page numbers of additional sheets)

**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 (the Charities Act) 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 particular 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 (other than that disclosed below *)

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 in order to enable a proper understanding of the accounts to be reached.

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

Signed:

J.Saunders

Date:

25/03/2024

Name:

Jodie Saunders

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

ACA (ICAEW)

Address:	Shorthouse & Martin Limited
	Worthy House, 14 Winchester Road
	Hampshire, RG21 8UQ

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

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

BASINGSTOKE BLUEFINS SWIMMING CLUB

England & Wales - Charity number 1114225

Accounts

Basingstoke Bluefins,

Report of The Trustees for the Year Ended 31 August 2022

As a registered charity, Basingstoke Bluefins is governed by a Board of Trustees.

The Board of Trustees has overall responsibility for ensuring that the Club operates in a way that is in line with its stated purpose and public benefit. The purpose of the Club is currently:

The coaching, teaching, development and practice of swimming and water polo, for the club's members, and entry into competitions and championships at local, county, regional and national level.

The Board is also responsible for ensuring that the Club acts with reasonable care and skill, is accountable, and operates within the laws governing charitable organisations.

The Board meets periodically, on at least a quarterly basis, to review the operations of the Club. As Trustees we seek to support the Club's management by formulating and approving plans and policies to achieve the Club's objectives. We also provide a level of oversight to the Club's day to day operations and financial control.

In the year to 31 August 2022, Sue Lambert stepped down and was replaced by Steve Greenfield who has a wealth of knowledge in both swimming & coaching.

The Trustees now consist of Fleur Turner- Club Chair, Neil Mitchell – Treasurer, Helen Bourns – Secretary, Ray Knight, David Wise and Steve Greenfield

Basingstoke Bluefins Financial Report Season ending 31 August 2022

During the season the club had a financial surplus on its activities of £91,975. This was the first full season “post pandemic” which has reflected in a strong set of financial accounts for this season. The Club ended the year with cash on hand of £179,613. This compares to a surplus of £45.3k in the previous season and cash at hand of £105k.

The areas of operation this financial year are set out below. With a real focus on getting back to racing, competitions and swim camps.

- 1) Swimming Operations. This encompasses providing swimming squad training for all ages based at five pools in the area. The squads have changed names throughout the season as the club grows and develops.**
- 2) Competitions. Running swimming galas at our home pool and sending swimmers and coaches to attend away galas. End of season Swim camp at Millfield.**
- 3) Administration. The administration costs of running the club as a whole. Administration Staffing, professional services, bank charges and office costs are included here. We aim to cover the administration costs of the club by making a surplus in Swimming Operations and Competitions.**
- 4) Fundraising. Shop sales.**

We started the new 21/22 season in September with optimism and caution post pandemic. The club again has used intuitive ways of designing and changing squads to get the best use with the maximum allowed swimmers per lane to best help the swimmer's performance and the financial stability of the club. Booster sessions have been introduced, where by, promising swimmers are moved up into higher squads to get them ready for the change. This has created extra revenue helping the financial stability. Home and away meets have been consistent this season with a swim camp at the seasons end at Millfield for the elite competitive swimmers. Swim fees were slightly adjusted for the season and welcomed by all, and we had an incredible 297 swimmers across all squads at the club. It's worth noting that the Masters squad have 50 swimmers which is having a huge positive impact on the finances.

Swimming Operations as a whole

During the 2021/22 season the club had a total income of £386,880 from all operations against a budget of £294,192. This compares to £223,164 of income the previous season. Total membership fees increased from £167,418 to £320,842 as we were able to charge fees for the full year. This included a strong focus on the age group performance and competitive development sessions. This is an excellent addition to swimming operations motivating and growing swimmers and squads alike. Also within our swimming operations we had income of £43,478 in meet entries, compared to £9.8k the previous season. This is an excellent increase and shows what can be achieved with no disruptions. £18,358 was for home meets and £25,120 made up the remainder for away meets. The away meets only break even

with no surplus, whilst the home meets produced a net surplus of around £2k).

We were also able to offer an end of season swim camp this year. Revenue from this was £10,650, but overall the camp was run at a small deficit of £773. A second camp was organised for February 2023. The revenue and costs for this have been deferred to 2023.

Cost of Sale Pools/Gym

Pool costs were up this year to £144,108 from the previous year of £78,489. This is due to the pools being open all season, with no “lockdowns”. There have been no significant increases in pool charges for the season.

Salaries-Coaches Costs

Personnel costs for coaches and teachers for the season are at £56,705 which is similar to last season at £55,442. This has been vastly helped by stream lining squads and lane usage. Considering we have had an uninterrupted season; this is a great result in controlling costs.

Operating costs of Swimming Operations

The overall operating costs of swimming operations for the season were £253,623 with a net surplus of £121,886 compared to £136,111 cost the previous season and a net surplus of £41,591. This is largely due to the continued control of costs against revenue taken for all squads, meets, clinics and other associated sales.

Administrative Costs

The overall admin costs for the season were £38,492 against the previous season of £39,871. This includes the administrator’s salary which is vital to the running and success of the club’s administration. It also includes professional fees to produce the independently reviewed accounts for the Charities Commission, bank fees, BT costs to run internet for meets and any other subscriptions. The budget format that has been agreed by the trustees is designed to track these costs and keep a close eye on all admin related costs.

Other Income

During the season the club received £2,309 in donations, £1,602 in Gift Aid, £1,625 in grants and also raised £2,388 through various fundraising activities such as Easyfundraising and the lottery. The money was used towards new software called Hytek and new Gym equipment for strength and land training which together totalled £1.8k. A further £9.5k has been spent on new blocks and fixings and a PA system (this came out of the

donations received in the prior year which totalled £19.3k). A further net surplus of £895 was made through the shop sales and commission thereon.

Overall Operating Surplus

Overall, the club has made a surplus of £91,975 compared to £49.1k in the previous year. It is important to point out the club did not take any government grants this season such as Furlough, which helped with last season's costs. The surplus that has been achieved will go some way to replenishing the treasury savings account that has been badly depleted over the last few years. This will take up to 3 years to replenish in line with the trustee's recommendations.

Balance Sheet

At the end of the financial year the Balance sheet had total capital and reserves of £186,208 against the previous year of £94.4k. This is made up of the current financial years earnings and retained earnings from previous years.

BASINGSTOKE BLUEFINS SWIMMING CLUB		Charity No (if any)	1114225
Annual accounts for the period			
Period start date	09/01/2021	To	Period end date 08/31/2022

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	6,799	1,125	-	7,924	43,231
Charitable activities	S02	375,509	-	-	375,509	177,702
Other trading activities	S03	4,534	-	-	4,534	2,231
Investments	S04	38	-	-	38	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	386,880	1,125	-	388,005	223,164
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	3,915	-	-	3,915	1,864
Charitable activities	S09	253,623	-	-	253,623	136,111
Separate material item of expense	S10	-	-	-	-	-
Other	S11	38,492	-	-	38,492	39,871
Total	S12	296,030	-	-	296,030	177,846
Net income/(expenditure) before investment gains/(losses)	S13	90,850	1,125	-	91,975	45,318
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	90,850	1,125	-	91,975	45,318
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	921	-	921	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	91,771	204	-	91,975	45,318
Reconciliation of funds:						
Total funds brought forward	S21	94,437	-	-	94,437	49,119
Total funds carried forward	S22	186,208	204	-	186,412	94,437

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	11,652	-	-	11,652	4,824
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	11,652	-	-	11,652	4,824
Current assets							
Stocks	(Note 18)	B06	352	-	-	352	175
Debtors	(Note 19)	B07	23,439	-	-	23,439	2,723
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	179,409	204	-	179,613	105,029
Total current assets		B10	203,200	204	-	203,404	107,927
Creditors: amounts falling due within one year	(Note 20)	B11	28,644	-	-	28,644	18,314
Net current assets/(liabilities)		B12	174,556	204	-	174,760	89,613
Total assets less current liabilities		B13	186,208	204	-	186,412	94,437
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	186,208	204	-	186,412	94,437
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	204	-	204	-
Unrestricted funds		B19	186,208	-	-	186,208	94,437
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	186,208	204	-	186,412	94,437
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy

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:

- and 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
- and with*

✓

 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.*

Yes

* -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;

Not applicable

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

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

✓

No*

✓

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(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 FRS 102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

✓

No*

✓

* -Tick as appropriate

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

No*

✓

* -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable

Section C

Note 2

Accounting policies

Please complete this note when first reporting under FRS2102. presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GE PRACTICE

Please provide a description of the nature of each change in accounting policy

N/A

Reconciliation of funds per previous GAAP to funds determined

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated	-	-

Reconciliation of net income/(net expenditure) per previous period

	End of period £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated	-

Notes to the accounts

Section 35 of FRS102, requires 3 reconciliations to be

GENERALLY ACCEPTED ACCOUNTING

rmixed under FRS 102

ous GAAP to net income/(net expenditure) under FRS

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity. If a different or additional policy has been adopted then this is disclosed in the notes.

Recognition of income	These are included in the Statement of Financial Activities • the charity becomes entitled to the income • it is more likely than not that the charity will receive the income • the monetary value can be measured reliably
Offsetting	There has been no offsetting of assets and liabilities or income and expenses as permitted by the FRS 102 SOF
Grants and donations	Grants and donations are only included if the following criteria are met (5.10 to 5.12)
Legacies	In the case of performance related legacies, the charity has provided evidence that the legacy only occurs when the performance condition is met. Legacies are included in the Statement of Financial Activities if they are received by the charity under a grant of probate, the executor's account, the residue of an estate and any conditions attached to the legacy have been met.
Government grants	The charity has received government grants in accordance with the FRS 102 SOF
Tax reclaims on donations and gifts	Gift Aid receivable is included in the Statement of Financial Activities Any Gift Aid amount recovered from HMRC is treated as an addition to the income of the charity in the terms of the appeal have specified
Contractual income and performance related grants	This is only included in the Statement of Financial Activities if the charity has provided services or met the performance condition
Donated goods	Donated goods are measured at fair value (or cost if exchanged) unless impracticable The cost of any stock of goods donated for resale is the fair value of those gifts at the time of receipt. In the reporting period, the cost is included as an expense at the carrying amount Donated goods for resale are included in the Statement of Financial Activities at the expected proceeds from sale less any expected costs from other trading activities' value added tax sheet. On its sale the value of the goods, the cost of activities' and the proceeds from the sale of the activities'. Goods donated for on-going use are included in the Statement of Financial Activities as in the carrying amount

	Gifts in kind for use by the charity when receivable.
Donated services and facilities	Donated services and facilities: gift to the charity provided the charity has received the SOFA. Donated services and facilities: with an equivalent amount received from the SOFA.
Support costs	The charity has incurred expenditure.
Volunteer help	The value of any voluntary help in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts and can be measured reliably.
Income from membership subscriptions	Membership subscriptions received from Legacies. Membership subscriptions which benefits are recognised as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included if the criteria are met (5.10 to 5.12 in the SoFA).
Investment gains and losses	This includes any realised or unrealised gain or loss resulting from the year.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised when there is a constructive obligation committed by the charity and the obligation can be measured reliably.
Governance and support costs	Support costs have been allocated to the charity. Governance costs comprise all costs of compliance with regulation and the charity's objectives. Support costs include central services, support categories on a basis consistent with the charity's floor areas, or per capita, staff costs.
Grants with performance conditions	Where the charity gives a grant to a recipient of the grant has provided a service or output to be provided.
Grants payable without performance conditions	Where there are no conditions attached to the grant realistically avoid the commitment being recognised.
Redundancy cost	The charity made no redundancy payments.

Deferred income	No material item of deferred income
Creditors	The charity has creditors which are discounted
Provisions for liabilities	A liability is measured on recognition and is measured at the best estimate of the amount required to settle the liability at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments in accordance with paragraph 10.7 FRS102 SORP. 11.19, FRS102 SORP.

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they are expected to be used by the charity for more than 12 months. They are valued at cost. The depreciation rates and methods used as disclosed in the financial statements.
Intangible fixed assets	The charity has intangible fixed assets which do not have a physical substance but are identifiable and controlled by the charity as a result of legal rights. The amortisation period is 5 years.
Heritage assets	They are valued at cost. The charity has heritage assets which are of scientific, technological, geographical or historical interest and are maintained principally for their cultural interest. The depreciation rates and methods used as disclosed in the financial statements.
Investments	They are valued at cost. Fixed asset investments in quoted securities are valued at initially at cost and then at fair value at the end of the reporting period. The same treatment is applied to investments measured reliably in which cash flows are variable.
Stocks and work in progress	Investments held for resale or maturity date of less than 1 year are measured at fair value. Stocks held for sale as part of the charity's ordinary activities are measured at the lower of cost and net realisable value. Goods or services provided as part of the charity's ordinary activities are measured at the lower of cost and net realisable value. Work in progress is valued at the lower of cost and net realisable value.
Debtors	Debtors (including trade debtors) are measured at the settlement amount after any trade discounts and are measured at the cash price.
Current assets	The charity has has investments in cash and cash equivalents with a maturity date of less than 12 months.

**Current asset
investments**

equivalents with a maturity of
equivalents with a maturity of
to meet short term cash comr

They are valued at fair value €

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

by the charity except for those ticked "No" or "N/a". Where a detailed in the box below.

Statement of Financial Activities (SoFA) when:
 related to the resources;
 that the trustees will receive the resources; and
 can be measured with sufficient reliability.

Yes	No	N/a
☒	☒	☒

of assets and liabilities, or income and expenses, unless required or
 FRS 102.

Yes	No	N/a
☒	☒	☒

included in the SoFA when the general income recognition
 FRS102 SORP).

Yes	No	N/a
☒	☒	☒

related grants, income must only be recognised to the extent
 the specified goods or services as entitlement to the grant
 and related conditions are met (5.16 FRS 102 SORP).

Yes	No	N/a
☒	☒	☒

SoFA when receipt is probable, that is, when there has been
 has established that there are sufficient assets in the
 related to the legacy are either within the control of the

Yes	No	N/a
☒	☒	☒

Government grants in the reporting period

Yes	No	N/a
☒	☒	☒

in income when there is a valid declaration from the donor.
 and on a donation is considered to be part of that gift and is
 same fund as the initial donation unless the donor or the
 specified otherwise.

Yes	No	N/a
☒	☒	☒

FA once the charity has provided the related goods or
 and related conditions.

Yes	No	N/a
☒	☒	☒

at fair value (the amount for which the asset could be
 sold to do so).

Yes	No	N/a
☒	☒	☒

is donated for distribution to beneficiaries is deemed to be
 the time of their receipt and they are recognised on
 and in which the stocks are distributed, they are recognised
 amount of the stocks at distribution.

Yes	No	N/a
☒	☒	☒

measured at fair value on initial recognition, which is the
 less the expected costs of sale, and recognised in 'Income
 with the corresponding stock recognised in the balance
 of stock is charged against 'Income from other trading
 on sale are also recognised as 'Income from other trading

Yes	No	N/a
☒	☒	☒

se by the charity are recognised as tangible fixed assets
 incoming resources when receivable.

Yes	No	N/a
☒	☒	☒

arity are included in the SoFA as income from donations

Yes	No	N/a
✓	✓	✓

s are included in the SOFA when received at the value of the
e value of the gift can be measured reliably.

Yes	No	N/a
✓	✓	✓

s that are consumed immediately are recognised as income
cognised as an expense under the appropriate heading in

Yes	No	N/a
✓	✓	✓

nditure on support costs.

Yes	No	N/a
✓	✓	✓

lp received is not included in the accounts but is described

Yes	No	N/a
✓	✓	✓

ts when receipt is probable and the amount receivable can

Yes	No	N/a
✓	✓	✓

eived in the nature of a gift are recognised in Donations and

Yes	No	N/a
✓	✓	✓

ich gives a member the right to buy services or other
ome earned from the provision of goods and services as
ies.

Yes	No	N/a
✓	✓	✓

uded in the SoFA when the general income recognition
FRS102 SORP) and are included as an item of other income

Yes	No	N/a
✓	✓	✓

unrealised gains or losses on the sale of investments and
1 revaluing investments to market value at the end of the

Yes	No	N/a
✓	✓	✓

re it is more likely than not that there is a legal or
itting the charity to pay out resources and the amount of
ed with reasonable certainty.

Yes	No	N/a
✓	✓	✓

:ated between governance costs and other support.
ll costs involving public accountability of the charity and its
id good practice.

Yes	No	N/a
✓	✓	✓

functions and have been allocated to activity cost
:nt with the use of resources, eg allocating property costs by
f costs by the time spent and other costs by their usage.

Yes	No	N/a
✓	✓	✓

nt with conditions for its payment being a specific level of
ed, such grants are only recognised in the SoFA once the
/ided the specified service or output.

Yes	No	N/a
✓	✓	✓

; attaching to the grant that enables the donor charity to
ment, a liability for the full funding obligation must be

Yes	No	N/a
✓	✓	✓

ncy payments during the reporting period.

Yes	No	N/a
✓	✓	✓

income has been included in the accounts.

Yes	No	N/a
☒	☒	☒

which are measured at settlement amounts less any trade

Yes	No	N/a
☒	☒	☒

on recognition at its historical cost and then subsequently
the amount required to settle the obligation at the

Yes	No	N/a
☒	☒	☒

for financial instruments on initial recognition as per
Subsequent measurement is as per paragraphs 11.17 to

Yes	No	N/a
☒	☒	☒

can be used for more than one year, and cost at least £100

☐

Yes	No	N/a
☒	☒	☒

methods used are disclosed in note 14.2.

and assets, that is, non-monetary assets that do not have
identifiable and are controlled by the charity through custody
valuation rates and methods used are disclosed in note 9.5

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

assets, that is, non-monetary assets with historic, artistic,
physical or environmental qualities that are held and
for their contribution to knowledge and culture. The depreciation
method used is disclosed in note 9.6.1.4.

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

quoted shares, traded bonds and similar investments are
measured subsequently at fair value (their market value) at the year
end. For unlisted investments unless fair value cannot be
determined it is measured at cost less impairment.

Yes	No	N/a
☒	☒	☒

investments pending their sale and cash and cash equivalents with a
maturity of less than one year are treated as current asset investments

Yes	No	N/a
☒	☒	☒

non-charitable trade are measured at the lower of cost or net

Yes	No	N/a
☒	☒	☒

which are part of a charitable activity are measured at net realisable value
less any impairment provided by items of stock.

Yes	No	N/a
☒	☒	☒

cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
☒	☒	☒

debtors and loans receivable) are measured on initial recognition at
trade discounts or amount advanced by the charity. Subsequently,
they are measured at the amount of cash or other consideration expected to be received.

Yes	No	N/a
☒	☒	☒

assets which it holds for resale or pending their sale and cash and cash
equivalents with a maturity of less than one year. These include cash on deposit and cash

Yes	No	N/a

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds
	Analysis		
Donations and legacies:	Donations and gifts	2,309	-
	Gift Aid	1,602	-
	Fund raising projects by members	2,388	-
	General grants provided by government/other charities	500	1,125
	Membership subscriptions and sponsorships which are in substance donations		-
	Donated goods, facilities and services		-
	Other		-
	Total	6,799	1,125
Charitable activities:			
	Memberships	320,842	-
	Home meets & galas	43,478	-
	Swim camps	10,650	
	ASA fees	217	
	Other	322	-
	Total	375,509	-
Other trading activities:			
	Sales from Club shop	3,579	-
	Commission on shop sales	955	-
	Other		-
	Total	4,534	-
Income from investments:	Interest income	38	-
	Dividend income	-	-
	Rental and leasing income	-	-
	Other	-	-
	Total	38	-
Separate material item of income:		-	-
		-	-
		-	-
	Total	-	-
Other:	Conversion of endowment funds into income	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-

Gain on disposal of a programme related investment	-	-
Royalties from the exploitation of intellectual property rights	-	-
Other	-	-
Total	-	-

TOTAL INCOME

386,880	1,125

Other information:

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

N/A

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

N/A

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

N/A

(cont)

**Endowment
funds**

**Total funds
£**

**Prior year
£**

-	2,309	19,324
-	1,602	-
-	2,388	-
-	1,625	23,907
-	-	-
-	-	-
-	-	-
-	7,924	43,231

-	320,842	167,418
-	43,478	9,859
	10,650	-
	217	425
-	322	-
-	375,509	177,702

-	3,579	1,938
-	955	244
-	-	49
-	4,534	2,231

-	38	-
-	-	-
-	-	-
-	-	-
-	38	-

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
-	-	-

-	-	-
-	-	-
-	-	-
-	-	-

-	388,005	223,164

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Job retention scheme	-	23,907
Government grant 2		-	-
Government grant 3		-	-
Other	Grants from Charities and other organisations	1,625	-
	Total	1,625	23,907

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

None

Please give details of other forms of government assistance from which the charity has directly benefited.

None

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Note 6

Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	276	-	-	276	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	3,639	-	-	3,639	1,864
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	3,915	-	-	3,915	1,864
Expenditure on charitable activities						
	Pool Hire	144,108	-	-	144,108	78,489
	Lessons and Squads - Personnel costs	56,705	-	-	56,705	55,442
	Running Meets, Galas and Lessons	41,387	-	-	41,387	2,180
	Swim camps	11,423	-	-	11,423	-
Expenditure on charitable activities						
	Total expenditure on charitable activities	253,623	-	-	253,623	136,111
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Other	Total	-	-	-	-	-
Other						
	General Administration	28,351	-	-	28,351	31,200

Bank Charges	3,120	-	-	3,120	2,081
Depreciation	3,607	-	-	3,607	2,759
Loss on disposal of fixed assets	-	-	-	-	71
Independent examiner's fee	3,414	-	-	3,414	3,760
Total other expenditure	38,492	-	-	38,492	39,871

TOTAL EXPENDITURE

296,030	-	-	296,030	177,846

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

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

Section C**Notes to the accounts****Note 7 Extraordinary items**

Please explain the nature of each extraordinary item occurring in the period

	Description
Extraordinary item 1	
Extraordinary item 2	
Extraordinary item 3	
Extraordinary item 4	
Total extrordinary items	

(

!

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

Section C Notes to the accounts

Note 8 **Funds received as agent**

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

		Amount received		Amount paid out		Balance held at period end	
Description/name of party	Related party (Yes or No)	This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C

Notes to the accounts

Note 9Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C

Notes to the accounts

Note 10 Details of certain items of expenditure

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

Assurance services other than audit or independent examination

Tax advisory fees

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



This year £	Last year £
2,400	2,580
1,014	1,180

Section C**Notes to the accounts****Note 11****Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £
Salaries and wages	81,961
Social security costs	-
Pension costs (defined contribution scheme)	673
Other employee benefits	
Total staff costs	82,634

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

N/A

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number
Fundraising	-
Charitable Activities	3
Governance	-

Other	-
Total	3

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

N/A

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

(cont)

Last year £
79,577
-
818
-
80,395

uding employer
no such

1

Last year Number
-
3
-

-
3

-

Section C	Notes to the accounts	(cont)

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense	£673
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	N/A - Expenses are not split by activity and all funds are unrestricted.

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	N/A
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	N/A

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	N/A

Section C**Notes to the accounts****Note 13****Grantmaking**

Please complete this note if the charity made any grants or donations w part of the charitable activities undertaken.

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

Analysis	Grants to institutions	Grants to individuals
Activity or project 1		
Activity or project 2		
Activity or project 3		
Activity or project 4		
Total	-	-

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

13.2 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.

Names of institution	Purp

Total grants to institutions in reporting period

Other unanalysed grants

TOTAL GRANTS PAID

(cont)

which in aggregate form a material

Support costs	Total
£	£
-	-
-	-
-	-
-	-

t costs.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

[illegible]

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

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	14,542	14,542
Additions	-	-	-	10,435	10,435
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	24,977	24,977

14.2 Depreciation and impairments

**Basis	SL	SL	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%		
At beginning of the year	-	-	-	9,718	9,718	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	3,607	3,607	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	13,325	13,325	

14.3 Net book value

Net book value at the beginning of the year	-	-	-	4,824	4,824
Net book value at the end of the year	-	-	-	11,652	11,652

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation**If an accounting policy of revaluation is adopted, please provide:****the effective date of the revaluation****the name of independent valuer, if applicable****the methods applied and significant assumptions****the carrying amount that would have been recognised had the assets been carried under the cost model.**

14.6 Other disclosures**(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.****(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.****(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.**

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Section C**Notes to the accounts****Note 15 Intangible assets****Please complete this note if the charity has any intangible assets****15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy**Please disclose the accounting policy for intangible fixed assets including:****Reasons for choosing amortisation rates****Policies for the recognition of any capital development**

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
the methods applied	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.	
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.	
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.	
(iv) State the amount of research and development expenditure recognised as expenditure in the year.	
(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.	
(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.	

* The "transfers" row is for movements between fixed asset categories.

** 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

Note 16 Heritage assets***Please complete this note if the charity has heritage assets*****16.1 General disclosures for all charities holding heritage assets****(i) Explain the nature and scale of heritage assets held.****(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.****16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £
At beginning of the year	-	-	-
Additions	-	-	-
Disposals	-	-	-
Revaluations	-	-	-
Transfers *	-	-	-
At end of the year	-	-	-

16.3 Depreciation and impairments****Basis****** Rate**

At beginning of the year	-	-	-
Disposals	-	-	-
Depreciation	-	-	-
Impairment	-	-	-
Transfers*	-	-	-
At end of year	-	-	-

16.4 Net book value

Nat book value at the beginning of the year

Net book value at the end of the year

-	-	-
-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015	2014	2013
	£	£	£
Purchases			
Group A	-	-	-
Group B	-	-	-
Group C	-		
Other	-		
Donations			
Group A	-	-	-
Group B	-	-	-
Group C	-	-	-
Other	-	-	-
Total additions	-	-	-
Charge for impairment			
Group A	-	-	-
Group B	-	-	-
Group C	-	-	-
Other	-	-	-
Total charge for impairment	-	-	-
Disposals			
Group A - carrying amount	-	-	-
Group B - carrying amount	-	-	-
Group C	-	-	-
Other	-	-	-

Total disposals

-	-	-

(cont)

Heritage asset 4 £	Total £
-	-
-	-
-	-
-	-
-	-
-	-

		Straight Line ("SL") or Reducing Balance ("RB")

-	-
-	-
-	-
-	-
-	-
-	-

-	-
-	-

and those at valuation

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

e sheet)

2012	2011
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

-	-

Section C**Notes to the accounts****Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments
Carrying (fair) value at beginning of period	-	-	-	-
Add: additions to investments during period*	-	-	-	-
Less: disposals at carrying value	-	-	-	-
Less: impairments	-	-	-	-
Add: Reversal of impairments	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be knowlegable and willing parties in an arm's length transaction. For traded securities: value of the security quoted on the London Stock Exchange Daily Official List or equivalent assets where there is no market price on a traded market, it is the trustees' or value value.

17.2 Please provide a breakdown of investments shown above agreeing with balance sheet row B04 differentiating between those held at fair value and those at cost less impairment.

Analysis of investments

Cash or cash equivalents

Listed investments

Fair value at year end
£
-
-

Investment properties	-
Social investments	-
Other investments	-
Total	-
Grand total (Fair value at year end+Cost less impairment)	

17.3 If your charity holds investment properties, please complete the following

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity**
- (ii) Name or independent valuer, if applicable, and relevant qualifications**
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds**
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements**

17.4 Please provide a breakdown of current asset investments, if applicable, balance sheet.

Analysis of current asset investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

This year
£
-
-
-
-
-
-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description
Total
Description
Total

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Other	Total
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

*exchanged between
s, the fair value is the
ivalent. For other
ers' best estimate of fair*

**the
iose held**

Cost less impairment
£
-
-

-
-
-
-

ing note:

agreeing with the

Last year
£
-
-
-
-
-
-
-

	This year £	Last year £

	This year £	Last year £

Section C**Notes to the accounts****Note 18 Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed by activities.

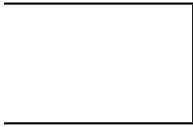
	Stock		Donated goods	
	For distribution	For resale	For distribution	For resale
	£	£	£	£
Charitable activities:				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
Other trading activities:				
<i>Opening</i>	-	175	-	-
<i>Added in period</i>	-	3,816	-	-
<i>Expensed in period</i>	-	3,639	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	352	-	-
Other:				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
Total this year	-	352	-	-
Total previous year	-	175	-	-

**18.2 Please specify the carrying amount of
any stocks pledged as security for liabilities**

(cont)

tween

Work in progress
£
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-



Section C**Notes to the accounts****Note 19 Debtors and prepayments**

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

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

Please complete 19.2 where a material debtor is recoverable more than a year

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

Trade debtors

Prepayments and accrued income

Other debtors

Total

(cont)

This year	Last year
£	£
10,859	55
12,580	2,668
-	-
23,439	2,723

after the reporting date.

rs above)

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

Section C**Notes to the accounts****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	
	This year £	Last year £
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	5,497	12,823
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income	22,067	3,717
Taxation and social security	852	1,341
Other creditors	228	433
Total	28,644	18,314

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Income invoiced in respect of the 2023 La Santa swim camp has been deferred until the

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

(cont)

Amounts falling due after more than one year	
This year £	Last year £
-	-
-	-
-	
-	-
	-
-	-
-	-
-	-

camp takes place.

This year £	Last year £
-	9,432
18,887	
	- 9,432
18,887	-

Section C**Notes to the accounts****Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provision made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

N/A

21.2 Movements in recognised provisions and funding commitment during the

Balance at the start of the reporting period
Amounts added in current period
Amounts charged against the provision in the current period
Unused amounts reversed during the period
Balance at the end of the reporting period

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

(cont)

visions. A provision is

period

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

Section C**Notes to the accounts****Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

N/A

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

N/A

(cont)

ial instruments

Section C**Notes to the accounts****Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section where the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial impact
N/A	

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section where the assets are probable

Description of item	Estimate of financial impact
N/A	

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

(cont)

ction unless the

nancial effect

n when their existence is

nancial effect

Section C**Notes to the accounts****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**

(cont)

This year £	Last year £
-	-
-	-
179,613	105,029
-	-
179,613	105,029

Section C**Notes to the accounts****Note 25 Fair value of assets and liabilities**

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

N/A

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A

(cont)

Section C**Notes to the accounts****Note 26****Events after the end of the reporting period**

***Please complete this note events (not requiring adjustment to the accounts) h
the end of the reporting period but before the accounts are authorised which i
that arose after the end of the reporting period.***

Please provide details of the nature of the event

N/A

**Provide an estimate of the financial effect of the
event or a statement that such an estimate cannot
be made**

N/A

(cont)

***have occurred after
relate to conditions***

Section C

Notes to the accounts

(cont)

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 if 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 and unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
Unrestricted funds	UR	Furthering the aims of the charity	94,437	386,880	- 296,030
Restricted funds	R	Grant for specific equipment	-	1,125	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
Other funds	N/a	N/a	-	-	-
Total Funds			94,437	388,005	- 296,030



for 'Other funds'. The 'Total funds'

rusts, of the charity; and U -

Transfers £	Gains and losses £	Fund balances carried forward £
921	-	186,208
- 921	-	204
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	186,412

Section C

Notes to the accounts

(cont)

Note 27

Charity funds (cont)

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 if 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; UR - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
Unrestricted funds	UR	Furthering the aims of the charity	49,119	223,164	- 177,846
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
Other funds	N/a	N/a	-	-	-
Total Funds			49,119	223,164	- 177,846



for 'Other funds'. The 'Total funds'

rusts, of the charity; and U -

Transfers £	Gains and losses £	Fund balances carried forward £
-	-	94,437
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	94,437

Section C**Notes to the accounts****Note 27****Charity funds (cont)****27.3 Transfers between funds**

	Reason for transfer and where endowment is converted to income, legal power for its conversion
Between unrestricted and restricted funds	Fixed assets acquired from grant given to buy those assets
Between endowment and restricted funds	
Between endowment and unrestricted funds	

27.4 Designated funds

Planned use	Purpose of the designation

(cont)

verted to	Amount
	921

	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

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)

1

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				
		This year				Last year
		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.

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)

1

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

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

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.

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

1

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
			£	£	£	£

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.

Note 29	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.	



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Basingstoke Bluefins Swimming Club

**On accounts for the year
ended**

31 August 2022

**Charity no
(if any)**

1114225

Set out on pages

1-41

(remember to include the page numbers of additional sheets)

**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 (the Charities Act) 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 particular 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 (other than that disclosed below *)

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 in order to enable a proper understanding of the accounts to be reached.

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

Signed:

J.Saunders

Date:

04/03/2023

Name:

Jodie Saunders

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

ACA (ICAEW)

Address:	Shorthouse & Martin Limited
	Worthy House, 14 Winchester Road
	Hampshire, RG21 8UQ

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

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

BASINGSTOKE BLUEFINS SWIMMING CLUB

England & Wales - Charity number 1114225

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 September 2020 To 31 August 2021

Charity name: Basingstoke Bluefins Swimming Club

Charity registration number: 1114225

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The purpose of the Club is coaching, teaching, development and practice of swimming and Water Polo for the Club's members and entry into competitions and championships at local, county, regional and national levels. (See Section "Other")
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Basingstoke Bluefins Swimming Club provides: i) a competition level training programme for approximately 250+ swimmers to enable them to compete at County, Regional and National Level ii) Water Polo training and competition for approximately 50+ young swimmers through to adults at County and Regional level iii) fitness and competition level training for approximately 25+ swimmers up to the age of 18 with disabilities iv) competition level and general fitness training for approximately 40+ adults" v) "Pre-Squads" for circa 25 young swimmers who have just learnt to swim and preparing them for formal squad training v) There is no "Learn to Swim Programme".
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees of Basingstoke Bluefins Swimming Club having regard to Section 17(5) of the Charities Act and the Charities (Accounts and Reports) Regulations 2008 confirm that we have considered the guidance on public benefit and believe, to the best of our knowledge, that the Club complies with this requirement as above.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	Basingstoke Bluefins Trustees and Committee are all volunteers. The roles and contribution that volunteers have within the Club is vital to the running of the Club. The Club has a policy of actively encouraging volunteers to take part in all areas of the Club structure.
Other		The Club introduced a new category specifically for young swimmers called "Pre-Squads". This enables young, novice swimmers to improve their swimming competence and ability ready for moving on to the formal squad training sessions. Unfortunately, the Club had to cease swimming activities between November 2020 and Jan 2021 due to the imposed Government restrictions relating to controlling the Coronavirus epidemic throughout the UK.

Achievements and Performance

	SORP reference	

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	This season was a quiet racing season due to the impact of coronavirus being experienced throughout the UK. No racing took place

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	During the season the club raised £19.3k in donations and fundraising through various activities, against the previous season of £1.1k.
Investment performance against objectives	Para 1.41	£4.5k has been spent on starting blocks and head sets in the year. The rest of the fundraising money will be carried over to the next season and spent on swimming equipment etc.
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Basingstoke Bluefins Financial Report Season ending 31 August 2021 During the season the club had a financial surplus on its activities of £45.3k, approximately £10k of the surplus is the remainder of fundraising activities which will be accrued for next season where the majority of the funds will be spent on equipment to enhance swimming activities. The Club ended the year with cash on hand of £105k. This compares to a surplus of £1.3k in the previous season and cash at hand of £70k. The areas of operation differ this financial year to previous years with the loss of the lesson programme and a real focus on fund raising, albeit the Lesson programme has been re-introduced and re-branded following the third lock down. 1) Swimming Operations. This encompasses providing swimming squad training for all ages based at four pools in the area, and following on from the third lock down the re-introduction and re-branding of swimming lessons under squad names. 2) Competitions. Running swimming galas at our home pool and sending swimmers and coaches to attend away galas. This only started to return following on from the third lockdown in March. 3) Administration. The administration costs of running the club as a whole. Administration Staffing, professional services, bank charges and office costs are included here. We aim to cover the administration costs of the club by making a surplus in Swimming Operations and Competitions. 4) Fundraising. This has been a collective effort from all involved with the club and volunteers. We started the new 20/21 season in September with optimism and caution after the first lockdown, not surprisingly as we were shut for 21 weeks during that period. We gradually brought back squads and made best use of the furlough scheme. The club has used intuitive ways of designing and changing squads to get the best use with the maximum allowed swimmers per lane to best help the swimmer's

	performance and the financial stability of the club. Unfortunately, we went into a second lockdown shutting for 4 weeks (November 2020). We again re-opened slowly with restrictions, and again were dealt another blow post-Christmas with a third lockdown lasting 12 weeks. During all of these lockdowns the club and volunteers worked tirelessly offering land training, virtual competition's, fundraising events, to name a few. Swimming fees were not charged whilst in lockdown (unlike other clubs) and furlough was claimed to help save on expenses. Staying in touch with our swimmers and supporters throughout the pandemic has paid huge dividends. Throughout the period and financial year, we attracted an additional 121 swimmers to all squads and only lost 6 swimmers. This is a remarkable achievement considering our challenges. Swimming Operations as a whole During the 2020/21 season the club had two lockdowns, and was shut for approximately 16 weeks, compared to the previous season of one lockdown and twenty weeks of closure. Whilst the first season was longer. The second was far more disruptive. The club had a total turnover of £223.164 for Swimming Operations against a budget of £234k (no lockdown was budgeted). This compares to £229k the previous season. Within our swimming operations figure we had a turnover of £9.8k in meet entries, compared to £22k the previous season. This is an excellent result as we really only had four months of competitions this season to create that revenue and with Swim England's restrictions. £7.2k was for home meets and £2.6k made up the remainder for away meets. The club also added "swim clinics" which has turned over £5.5k against a previous year of £0. This is an excellent addition to swimming operations motivating and growing swimmers and squads alike. Cost of Sale Pools/Gym Pool costs were down this year to £78.5k from the previous year of £89.2k. Whilst this is obvious as we were shut for longer, it should be noted that the Chairperson worked tirelessly to negotiate discounts and reduce costs further. Salaries-Coaches Costs

		The salaries for coaches were lower this season at £52.9k, down from last season at £70.3k. This has been vastly helped by stream lining squads and lane usage. The vastly improved surplus this year demonstrates the difficult decision to close the old lessons programme was the right one. Operating costs The overall operating costs for the season were £136.1k with a gross margin of 23% compared to £213.4k cost the previous season and a gross margin of 6%. This is largely due to a better control of costs against revenue taken for all squads, meets, clinics and other associated sales. Notably pool hire costs and salaries. Administrative Costs The overall admin costs for the season were £39.9k against the previous season of £54.7k. The admin costs are all costs that do not relate to the cost of sale. This includes the administrator's salary, which is vital to the running and success of the club's administration, professional fees for the preparation of the accounts for the Charities Commission and the independent review of those accounts, bank fees, BT costs to run internet for meets and any other subscriptions and so on. The new budget format that has been agreed by the trustees is designed to track these costs and keep a close eye on all admin related costs. Other Income/Operating Surplus During the season the club raised £19.3k in donations and fundraising through various activities, against the previous season of £1.1k. This is an astonishing achievement, and will be used to enhance the swimming activities. £4.5k has been spent on starting blocks and head sets in the year. The rest of the fundraising money will be carried over to the next season and spent on swimming equipment etc. The other notable income is the JRS Furlough in which we claimed £23.9k, compared to £38.4k last season. Overall, the club has made a surplus of £45.3k with a margin of 20.3% compared to £1.3k and a margin of 0.5% the previous year. The surplus that has been achieved will go some way to replenishing the treasury savings account that has been badly depleted over the last few years. This will take up to 3 years to

		replenish in line with the trustee's recommendations. Balance Sheet At the end of the financial year, the Balance sheet had total funds of £94.4k against the previous year of £49.1k. This is made up of the current financial year's earnings and retained earnings from previous years.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trustees have determined that the Club should have at least three months' worth of operational expenses in its unrestricted funds as reported on its year-end balance sheet. The Club requires this level of working capital (mainly cash) which will enable it to commit to providing facilities and services to its members. These commitments include swimming pool hire and the salaries and wages of coaching and administration staff.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Membership fees.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	i) The principal risk is associated with the on-going risks and uncertainties relating to potential restrictions lockdowns due to the ongoing coronavirus outbreak, and the ability of our members to attend our sessions ii) There is a secondary risk associated with the lack of adequate pool space for all our activities and the uncertainties due to the pending redevelopment of the major swimming pool. We have the need for greater sponsorship and support from our

		local Council to ensure that consistent pool time is made available to support the demand that we have for our offerings .
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by existing Trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Club has policy documents regarding the Roles and Responsibilities of Trustees
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Basingstoke Bluefins Swimming Club
Other name the charity uses	Basingstoke Bluefins
Registered charity number	1114225
Charity's principal address	Basingstoke Leisure Park Worting Road Basingstoke RG22 6PG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Fleur Turner	Chair (& Trustee (& Chair)		Formal proposal and acceptance at AGM on 1-Mar-2020
2	Susan Lambert	Trustee		Formal proposal and acceptance at AGM on 1-Mar-2020
3	Helen Bourns	Trustee		Formal proposal and acceptance at AGM on 1-Mar-2020
4	Neil Mitchell	Trustee		Formal proposal and acceptance at AGM on 1-Mar-2020
5	David Wise	Treasurer (& Trustee)		Formal proposal and acceptance at AGM on 1-Mar-2020
6	Raymond Knight	Secretary (& Trustee)		Formal proposal and acceptance at AGM on 1-Mar-2020
7				
8				
9				
10				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

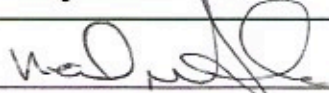
Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Neil Mitchell	Helen Bourns
Position (eg Secretary, Chair, etc)	Treasurer	Trustee

Date 9/5/22

BASINGSTOKE BLUEFINS SWIMMING CLUB		Charity No (if any)	1114225
Annual accounts for the period			
Period start date	09/01/2020	To	Period end date 08/31/2021

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	43,231	-	-	43,231	38,789
Charitable activities	S02	177,702	-	-	177,702	226,708
Other trading activities	S03	2,231	-	-	2,231	4,667
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	223,164	-	-	223,164	270,164
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	1,864	-	-	1,864	691
Charitable activities	S09	136,111	-	-	136,111	213,447
Separate material item of expense	S10	-	-	-	-	-
Other	S11	39,871	-	-	39,871	54,686
Total	S12	177,846	-	-	177,846	268,824
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	45,318	-	-	45,318	1,340
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	45,318	-	-	45,318	1,340
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	45,318	-	-	45,318	1,340
Reconciliation of funds:						
Total funds brought forward	S21	49,119	-	-	49,119	47,779
Total funds carried forward	S22	94,437	-	-	94,437	49,119

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	4,824	-	-	4,824	2,581
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	4,824	-	-	4,824	2,581
Current assets							
Stocks	(Note 18)	B06	175	-	-	175	264
Debtors	(Note 19)	B07	2,723	-	-	2,723	4,142
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	105,029	-	-	105,029	69,796
Total current assets		B10	107,927	-	-	107,927	74,202
Creditors: amounts falling due within one year		(Note 20)					
		B11	18,314	-	-	18,314	27,664
Net current assets/(liabilities)		B12	89,613	-	-	89,613	46,538
Total assets less current liabilities		B13	94,437	-	-	94,437	49,119
Creditors: amounts falling due after one year		(Note 20)					
		B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	94,437	-	-	94,437	49,119
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		-		-	-
Unrestricted funds		B19	94,437		-	94,437	49,119
Revaluation reserve		B20				-	
Total funds		B21	94,437	-	-	94,437	49,119

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

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:

- and 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
- and with*

✓

 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.*

Yes

* -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;

Not applicable

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

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

✓

No*

✓

* -Tick as appropriate

Please disclose:

(I) the nature of the change in accounting policy;	Not applicable
(II) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(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 FRS 102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

✓

No*

✓

* -Tick as appropriate

Please disclose:

(I) the nature of any changes;	Not applicable
(II) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(III) where practicable, the effect of the change in one or more future periods.	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

No*

✓

* -Tick as appropriate

Please disclose:

(I) the nature of the prior period error;	Not applicable
(II) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(III) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable

Section C

Note 2

Accounting policies

Please complete this note when first reporting under FRS2102. . presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GE PRACTICE

Please provide a description of the nature of each change in accounting policy

N/A

Reconciliation of funds per previous GAAP to funds determined

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		
Fund balance as restated	-	-

Reconciliation of net income/(net expenditure) per previous period

	End of period £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
Previous period net income/(expenditure) as restated	-

Notes to the accounts

Section 35 of FRS102, requires 3 reconciliations to be

GENERALLY ACCEPTED ACCOUNTING

defined under FRS 102

from GAAP to net income/(net expenditure) under FRS

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by additional policy has been adopted then this is detailed in th

Recognition of income	These are included in the State • the charity becomes entit • it is more likely than not t • the monetary value can b
Offsetting	There has been no offsetting c permitted by the FRS 102 SOR
Grants and donations	Grants and donations are only criteria are met (5.10 to 5.12 F
Legacies	In the case of performance rel; that the charity has provided tl only occurs when the performa Legacies are included in the S grant of probate, the executor estate and any conditions atta or have been met.
Government grants	The charity has received gover
Tax reclaims on donations and gifts	Gift Aid receivable is included i Any Gift Aid amount recovered treated as an addition to the s of the appeal have specified o
Contractual income and performance related grants	This is only included in the SoF or met the performance relate
Donated goods	Donated goods are measured a (exchanged) unless impractical The cost of any stock of goods fair value of those gifts at the the reporting period in which tl at the carrying amount of the Donated goods for resale are n expected proceeds from sale l from other trading activities' w On its sale the value of stock i the proceeds from sale are als Goods donated for on-going us included in the SoFA as incomi

	Gifts in kind for use by the charity are receivable.
Donated services and facilities	Donated services and facilities gift to the charity provided the charity has no other means of obtaining them. Donated services and facilities with an equivalent amount received from other sources (SoFA).
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is included in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the account measured reliably.
Income from membership subscriptions	Membership subscriptions received from individuals and Legacies. Membership subscriptions which are recognised as income earned from charitable activities.
Settlement of insurance claims	Insurance claims are only included if they are met (5.10 to 5.12 FRS102 SoFA).
Investment gains and losses	This includes any realised or unrealised gain or loss resulting from revaluation of investments.
2.3 EXPENDITURE AND LIABILITIES	
Liability recognition	Liabilities are recognised where there is an obligation committing the charity and the liability can be measured with reasonable accuracy.
Governance and support costs	Support costs have been allocated to the various activities. Governance costs comprise all costs incurred in compliance with regulation and the charity's constitution. Support costs include central functions and are allocated on a basis consistent with the charity's activities or per capita, staff costs by the number of staff employed.
Grants with performance conditions	Where the charity gives a grant on condition that the service or output to be provided meets certain criteria, the recipient of the grant has provided evidence that the conditions have been met.
Grants payable without performance conditions	Where there are no conditions attached to a grant, the charity realistically avoid the commitment to provide the grant is recognised.
Redundancy cost	The charity made no redundancy payments during the year.

Deferred income	No material item of deferred in
Creditors	The charity has creditors which discounts
Provisions for liabilities	A liability is measured on reco at the best estimate of the am
Basic financial instruments	The charity accounts for basic 10.7 FRS102 SORP. Subseque FRS102 SORP.
2.4 ASSETS	
Tangible fixed assets for use by charity	These are capitalised if they c They are valued at cost. The depreciation rates and me
Intangible fixed assets	The charity has intangible fixe physical substance but are ide legal rights. The amortisation They are valued at cost.
Heritage assets	The charity has heritage asset scientific, technological, geop maintained principally for their rates and methods used as dis They are valued at cost.
Investments	Fixed asset investments in que at initially at cost and subsequ same treatment is applied to u reliably in which case it is mea Investments held for resale or maturity date of less than 1 ye
Stocks and work in progress	Stocks held for sale as part of i realisable value. Goods or services provided as j based on the service potential Work in progress is valued at c
Debtors	Debtors (including trade debto settlement amount after any t they are measured at the cash
Current asset	The charity has has investmer equivalents with a maturity da

**Current asset
investments**

equivalents with a maturity da
equivalents with a maturity da
meet short term cash commitr

They are valued at fair value e

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

the charity except for those ticked "No" or "N/a". Where a different or box below.

Statement of Financial Activities (SoFA) when:
 led to the resources;
 hat the trustees will receive the resources; and
 e measured with sufficient reliability.

Yes	No	N/a
☒	☒	☒

of assets and liabilities, or income and expenses, unless required or
 P or FRS 102.

Yes	No	N/a
☒	☒	☒

included in the SoFA when the general income recognition
 RS102 SORP).

Yes	No	N/a
☒	☒	☒

ated grants, income must only be recognised to the extent
 he specified goods or services as entitlement to the grant
 ance related conditions are met (5.16 FRS 102 SORP).

Yes	No	N/a
☒	☒	☒

DFA when receipt is probable, that is, when there has been
 s have established that there are sufficient assets in the
 ched to the legacy are either within the control of the charity

Yes	No	N/a
☒	☒	☒

rnment grants in the reporting period

Yes	No	N/a
☒	☒	☒

in income when there is a valid declaration from the donor.
 l on a donation is considered to be part of that gift and is
 ame fund as the initial donation unless the donor or the terms
 therwise.

Yes	No	N/a
☒	☒	☒

FA once the charity has provided the related goods or services
 d conditions.

Yes	No	N/a
☒	☒	☒

at fair value (the amount for which the asset could be
 l to do so.

Yes	No	N/a
☒	☒	☒

. donated for distribution to beneficiaries is deemed to be the
 time of their receipt and they are recognised on receipt. In
 he stocks are distributed, they are recognised as an expense
 stocks at distribution.

Yes	No	N/a
☒	☒	☒

measured at fair value on initial recognition, which is the
 ess the expected costs of sale, and recognised in 'Income
 ith the corresponding stock recognised in the balance sheet.
 s charged against 'Income from other trading activities' and
 io recognised as 'Income from other trading activities'.

Yes	No	N/a
☒	☒	☒

ie by the charity are recognised as tangible fixed assets and
 ng resources when receivable.

Yes	No	N/a
☒	☒	☒

ity are included in the SoFA as income from donations when

Yes	No	N/a
✓	✓	✓

are included in the SOFA when received at the value of the value of the gift can be measured reliably.

Yes	No	N/a
✓	✓	✓

that are consumed immediately are recognised as income recognised as an expense under the appropriate heading in the

Yes	No	N/a
✓	✓	✓

nditure on support costs.

Yes	No	N/a
✓	✓	✓

lp received is not included in the accounts but is described in

Yes	No	N/a
✓	✓	✓

s when receipt is probable and the amount receivable can be

Yes	No	N/a
✓	✓	✓

aived in the nature of a gift are recognised in Donations and

Yes	No	N/a
✓	✓	✓

ch gives a member the right to buy services or other benefits ed from the provision of goods and services as income from

Yes	No	N/a
✓	✓	✓

uded in the SoFA when the general income recognition criteria SORP) and are included as an item of other income in the

Yes	No	N/a
✓	✓	✓

nnrealised gains or losses on the sale of investments and any aluing investments to market value at the end of the year.

Yes	No	N/a
✓	✓	✓

e it is more likely than not that there is a legal or constructive rity to pay out resources and the amount of the obligation ble certainty.

Yes	No	N/a
✓	✓	✓

ated between governance costs and other support. l costs involving public accountability of the charity and its d good practice.

Yes	No	N/a
✓	✓	✓

unctions and have been allocated to activity cost categories use of resources, eg allocating property costs by floor areas, e time spent and other costs by their usage.

Yes	No	N/a
✓	✓	✓

it with conditions for its payment being a specific level of d, such grants are only recognised in the SoFA once the ided the specified service or output.

Yes	No	N/a
✓	✓	✓

attaching to the grant that enables the donor charity to nent, a liability for the full funding obligation must be

Yes	No	N/a
✓	✓	✓

cy payments during the reporting period.

Yes	No	N/a
✓	✓	✓

come has been included in the accounts.

Yes	No	N/a
✓	✓	✓

are measured at settlement amounts less any trade

Yes	No	N/a
✓	✓	✓

ognition at its historical cost and then subsequently measured
ount required to settle the obligation at the reporting date

Yes	No	N/a
✓	✓	✓

financial instruments on initial recognition as per paragraph
ent measurement is as per paragraphs 11.17 to 11.19,

Yes	No	N/a
✓	✓	✓

an be used for more than one year, and cost at least £100

☐

Yes	No	N/a
✓	✓	✓

thods used are disclosed in note 14.2.

d assets, that is, non-monetary assets that do not have
ntifiable and are controlled by the charity through custody or
rates and methods used are disclosed in note 9.5

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

s, that is, non-monetary assets with historic, artistic,
hysical or environmental qualities that are held and
r contribution to knowledge and culture. The depreciation
closed in note 9.6.1.4.

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

pted shares, traded bonds and similar investments are valued
uently at fair value (their market value) at the year end. The
nlisted investments unless fair value cannot be measured
sured at cost less impairment.

Yes	No	N/a
✓	✓	✓

pending their sale and cash and cash equivalents with a
ar are treated as current asset investments

Yes	No	N/a
✓	✓	✓

non-charitable trade are measured at the lower or cost or net

Yes	No	N/a
✓	✓	✓

part of a charitable activity are measured at net realisable value
provided by items of stock.

Yes	No	N/a
✓	✓	✓

ost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓	✓	✓

rs and loans receivable) are measured on initial recognition at
rade discounts or amount advanced by the charity. Subsequently,
r other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

its which it holds for resale or pending their sale and cash and cash
to less than one year. These include cash on deposit and cash

Yes	No	N/a

✓	✓	✓

xcept where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds
	Analysis		
Donations and legacies:	Donations and gifts	19,324	-
	Gift Aid		-
	Fund raising projects by members		-
	General grants provided by government/other charities	23,907	-
	Membership subscriptions and sponsorships which are in substance donations		-
	Donated goods, facilities and services		-
	Other		-
	Total	43,231	-
Charitable activities:			
	Memberships	167,418	-
	Home meets & galas	9,859	-
	ASA fees	425	-
	Other		-
	Total	177,702	-
Other trading activities:			
	Sales from Club shop	1,938	-
	Commission on shop sales	244	-
	Other	49	-
	Total	2,231	-
Income from investments:	Interest income	-	-
	Dividend income	-	-
	Rental and leasing income	-	-
	Other	-	-
	Total	-	-
Separate material item of income:		-	-
		-	-
		-	-
		-	-
	Total	-	-
Other:	Conversion of endowment funds into income	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-

Gain on disposal of a programme related investment	-	-
Royalties from the exploitation of intellectual property rights	-	-
Other	-	-
Total	-	-

TOTAL INCOME

223,164	-

Other information:

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

N/A

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

N/A

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

N/A

(cont)

Endowment funds	Total funds £	Prior year £
-	19,324	345
-	-	-
-	-	795
-	23,907	38,444
-	-	-
-	-	-
-	-	-
-	43,231	39,584

-	167,418	195,522
-	9,859	21,690
-	425	9,496
-	-	2,143
-	177,702	228,851

-	1,938	1,562
-	244	167
-	49	-
-	2,231	1,729

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
-	-	-

-	-	-
-	-	-
-	-	-
-	-	-

-	223,164	270,164

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Job retention scheme	23,907	38,444
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	23,907	38,444

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

None

Please give details of other forms of government assistance from which the charity has directly benefited.

None

Note 5 Donated goods, facilities and services

Seconded staff
Use of property
Other

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

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Note 6
Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	1,864	-	-	1,864	691
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	1,864	-	-	1,864	691
Expenditure on charitable activities						
	Pool Hire	78,489	-	-	78,489	89,158
	Lessons and Squads - Personnel costs	55,442	-	-	55,442	99,402
	Running Meets, Galas and Lessons	2,180	-	-	2,180	16,552
	ASA fees	-	-	-	-	8,335
	Total expenditure on charitable activities	136,111	-	-	136,111	213,447
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other						
	General Administration	31,200	-	-	31,200	44,603

Bank Charges	2,081	-	-	2,081	3,347
Depreciation	2,759	-	-	2,759	2,438
Payroll administration	-	-	-	-	1,338
Loss on disposal of fixed assets	71	-	-	71	-
Independent examiner's fee	3,760	-	-	3,760	2,960
Total other expenditure	39,871	-	-	39,871	54,686

TOTAL EXPENDITURE

177,846	-	-	177,846	268,824

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

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

Section C**Notes to the accounts****Note 7 Extraordinary items**

Please explain the nature of each extraordinary item occurring in the period.

	Description
Extraordinary item 1	
Extraordinary item 2	
Extraordinary item 3	
Extraordinary item 4	
Total extraordinary items	

(cont)

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

Section C **Notes to the accounts**

Note 8 **Funds received as agent**

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C

Notes to the accounts

Note 9Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C

Notes to the accounts

Note 10

Details of certain items of expenditure

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

Assurance services other than audit or independent examination

Tax advisory fees

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



This year £	Last year £
2,580	2,960
1,180	1,338

Section C**Notes to the accounts****Note 11****Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £
Salaries and wages	79,577
Social security costs	-
Pension costs (defined contribution scheme)	818
Other employee benefits	
Total staff costs	80,395

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no employees in any band please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

N/A

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number
Fundraising	-
Charitable Activities	3
Governance	-

Other	-
Total	3

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

N/A

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

(cont)

Last year £
135,832
3,026
1,101
-
139,959

***cluding employer
o such transactions,***

	1

Last year Number
-
5
-

-
5

-

Section C	Notes to the accounts	(cont)

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense	£818
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	N/A - Expenses are not split by activity and all funds are unrestricted.

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	N/A
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	N/A

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	N/A

Section C**Notes to the accounts****Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which are part of the charitable activities undertaken.

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

Analysis	Grants to institutions	Grants to individuals
Activity or project 1		
Activity or project 2		
Activity or project 3		
Activity or project 4		
Total	-	-

Please enter "Nil" if the charity does not identify and/or allocate support to any particular institution or individual.

13.2 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.

Names of institution	Purpose of grant

Total grants to institutions in reporting period

Other unanalysed grants

TOTAL GRANTS PAID

(cont)

ich in aggregate form a material part

Support costs	Total
£	£
-	-
-	-
-	-
-	-

costs.

<i>Yes</i>	<i>Please provide details of charity's URL.</i>
<i>No</i>	<i>Provide details below</i>

[illegible]

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

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	9,754	9,754
Additions	-	-	-	5,073	5,073
Revaluations	-	-	-	-	-
Disposals	-	-	-	285	285
Transfers *	-	-	-	-	-
At end of the year	-	-	-	14,542	14,542

14.2 Depreciation and Impairments

**Basis	SL	SL	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%		
At beginning of the year	-	-	-	7,173	7,173	
Disposals	-	-	-	214	214	
Depreciation	-	-	-	2,759	2,759	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	9,718	9,718	

14.3 Net book value

Net book value at the beginning of the year	-	-	-	2,581	2,581
Net book value at the end of the year	-	-	-	4,824	4,824

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation*If an accounting policy of revaluation is adopted, please provide:**the effective date of the revaluation**the name of Independent valuer, if applicable**the methods applied and significant assumptions**the carrying amount that would have been recognised had the assets been carried under the cost model.*

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Section C**Notes to the accounts****Note 15 Intangible assets***Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy*Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development***15.5 Impairment**

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** 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

Note 16 Heritage assets***Please complete this note if the charity has heritage assets*****16.1 General disclosures for all charities holding heritage assets****(i) Explain the nature and scale of heritage assets held.****(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.****16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £
At beginning of the year	-	-	-
Additions	-	-	-
Disposals	-	-	-
Revaluations	-	-	-
Transfers *	-	-	-
At end of the year	-	-	-

16.3 Depreciation and impairments****Basis****** Rate**

At beginning of the year	-	-	-
Disposals	-	-	-
Depreciation	-	-	-
Impairment	-	-	-
Transfers*	-	-	-
At end of year	-	-	-

16.4 Net book value

Nat book value at the beginning of the year

Net book value at the end of the year

-	-	-
-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost a

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

16.8 Heritage assets (where heritage assets are not recognised on the balance

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015	2014	2013
	£	£	£
Purchases			
Group A	-	-	-
Group B	-	-	-
Group C	-		
Other	-		
Donations			
Group A	-	-	-
Group B	-	-	-
Group C	-	-	-
Other	-	-	-
Total additions	-	-	-
Charge for impairment			
Group A	-	-	-
Group B	-	-	-
Group C	-	-	-
Other	-	-	-
Total charge for impairment	-	-	-
Disposals			
Group A - carrying amount	-	-	-
Group B - carrying amount	-	-	-
Group C	-	-	-
Other	-	-	-

Total disposals

-	-	-

(cont)

Heritage asset 4 £	Total £
-	-
-	-
-	-
-	-
-	-
-	-

		Straight Line ("SL") or Reducing Balance ("RB")

-	-
-	-
-	-
-	-
-	-
-	-

-	-
-	-

nd those at valuation

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

sheet)

2012	2011
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

-	-

Section C**Notes to the accounts****Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments
Carrying (fair) value at beginning of period	-	-	-	-
Add: additions to investments during period*	-	-	-	-
Less: disposals at carrying value	-	-	-	-
Less: impairments	-	-	-	-
Add: Reversal of impairments	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the value of the security quoted on the London Stock Exchange Daily Official List or equivalent where there is no market price on a traded market, it is the trustees' or valuers' best estimate.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those at cost less impairment.

Analysis of investments

Cash or cash equivalents

Listed investments

Fair value at year end
£
-
-

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

-
-
-
-
-

17.3 If your charity holds investment properties, please complete the following

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, as at the end of the reporting period, as shown on the balance sheet.

Analysis of current asset investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

This year
£
-
-
-
-
-
-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

<i>Description</i>
Total

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

<i>Description</i>
Total

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

(cont)

Other	Total
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

***exchanged between
the fair value is the
valent. For other assets
estimate of fair value.***

**he
se held at**

Cost less impairment
£
-
-

-
-
-
-

note:

greeing with the

Last year
£
-
-
-
-
-
-
-

	This year £	Last year £

	This year £	Last year £

Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods	
	For distribution	For resale	For distribution	For resale
	£	£	£	£
Charitable activities:				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
Other trading activities:				
<i>Opening</i>	-	264	-	-
<i>Added in period</i>	-	1,775	-	-
<i>Expensed in period</i>	-	1,864	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	175	-	-
Other:				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
Total this year	-	175	-	-
Total previous year	-	264	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

t)

reen

Work in progress
£
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-



Section C**Notes to the accounts****Note 19 Debtors and prepayments**

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

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

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

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors and prepayments)

Trade debtors

Prepayments and accrued income

Other debtors

Total

(cont)

This year	Last year
£	£
55	3,243
2,668	899
2,723	4,142

fter the reporting date.

above)

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

Section C**Notes to the accounts****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	
	This year £	Last year £
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	12,823	13,056
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income	3,717	11,432
Taxation and social security	1,341	3,007
Other creditors	433	169
Total	18,314	27,664

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

(cont)

Amounts falling due after more than one year	
This year £	Last year £
-	-
-	-
-	
-	-
	-
-	-
-	-
-	-

This year £	Last year £
9,432	
	9,432
- 9,432	
-	9,432

Section C**Notes to the accounts****Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

N/A

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period

Amounts added in current period

Amounts charged against the provision in the current period

Unused amounts reversed during the period

Balance at the end of the reporting period

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

(cont)

visions. A provision is made

period

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

Section C**Notes to the accounts****Note 22 Other disclosures for debtors, creditors and other basic financial i**

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

N/A

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

N/A

(cont)

instruments

Section C**Notes to the accounts****Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section where the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial impact
N/A	

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section where the possibility of their existence is probable

Description of item	Estimate of financial impact
N/A	

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

(cont)

ation unless the

nancial effect

when their existence is

nancial effect

Section C**Notes to the accounts****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**

(cont)

This year £	Last year £
-	-
-	-
105,029	69,796
-	-
105,029	69,796

Section C**Notes to the accounts****Note 25 Fair value of assets and liabilities**

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

N/A

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A

(cont)

[illegible]

Section C**Notes to the accounts****Note 26****Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) ha the end of the reporting period but before the accounts are authorised which rel that arose after the end of the reporting period.

Please provide details of the nature of the event

N/A

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

N/A

(cont)

***ive occurred after
ate to conditions***

Section C
Notes to the accounts
(cont)
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 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 funds*

	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
Fund names					
Unrestricted funds	UR	Furthering the aims of the charity	49,119	223,164	- 177,846
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
Other funds	N/a	N/a	-	-	-
Total Funds			49,119	223,164	- 177,846



'Other funds'. The 'Total funds' figure

sts, of the charity; and U - unrestricted

Transfers £	Gains and losses £	Fund balances carried forward £
-	-	94,437
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	94,437

Section C
Notes to the accounts
(cont)
Note 27 Charity funds (cont)
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 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 funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
Unrestricted funds	UR	Furthering the aims of the charity	47,779	270,164	- 268,824
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
Other funds	N/a	N/a	-	-	-
Total Funds			47,779	270,164	- 268,824



'Other funds'. The 'Total funds' figure

sts, of the charity; and U - unrestricted

Transfers £	Gains and losses £	Fund balances carried forward £
-	-	49,119
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	49,119

Section C**Notes to the accounts****Note 27****Charity funds (cont)****27.3 Transfers between funds**

	Reason for transfer and where endowment is converted to legal power for its conversion
Between unrestricted and restricted funds	
Between endowment and restricted funds	
Between endowment and unrestricted funds	

27.4 Designated funds

Planned use	Purpose of the designation

(cont)

ed to income,	Amount

	Amount

Transactions with trustees and related parties

28.1 Trustee remuneration and benefits

1

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				
		This year				Last year
		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.

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".

I

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

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

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.

I

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
			£	£	£	£

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.

Note 29 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.



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name
Basingstoke Bluefins Swimming Club

On accounts for the year ended

31 August 2021

Charity no (if any)

1114225

Set out on pages

1-41

(remember to include the page numbers of additional sheets)

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 (the Charities Act) 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 particular 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 (other than that disclosed below *)

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 in order to enable a proper understanding of the accounts to be reached.

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

Signed:

JSSaunders

Date:

7/2/22

Name: Jodie Saunders

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

ACA (ICAEW)

Address:

Shorthouse & Martin Limited

Worthy House, 14 Winchester Road

Hampshire, RG21 8UQ

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

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

BASINGSTOKE BLUEFINS SWIMMING CLUB

England & Wales - Charity number 1114225

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 September 2019 To 31 August 2020

Charity name: Basingstoke Bluefins Swimming Club

Charity registration number: 1114225

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The purpose of the Club is coaching, teaching, development and practice of swimming and Water Polo for the Club's members and entry into competitions and championships at local, county, regional and national levels. (See Section "Other")
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Basingstoke Bluefins Swimming Club provides: i) a competition level training programme for approximately 250+ swimmers to enable them to compete at County, Regional and National Level ii) Water Polo training and competition for approximately 50+ young swimmers through to adults at County and Regional level iii) fitness and competition level training for approximately 25+ swimmers up to the age of 18 with disabilities iv) competition level and general fitness training for approximately 40+ adults" v) The season started with the Learn to Swim programme for approximately 150 young people of Basingstoke, but this Programme had to be cancelled (see Section "Other").
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees of Basingstoke Bluefins Swimming Club having regard to Section 17(5) of the Charities Act and the Charities (Accounts and Reports) Regulations 2008 confirm that we have considered the guidance on public benefit and believe, to the best of our knowledge, that the Club complies with this requirement as above.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	Basingstoke Bluefins Trustees and Committee are all volunteers. The roles and contribution that volunteers have within the Club is vital to the running of the Club. The Club has a policy of actively encouraging volunteers to take part in all areas of the Club structure.
Other		Unfortunately, the Teaching programme was disbanded on the 20th March 2020 due to the impact of coronavirus and competition from other local swim teaching establishments with much better facilities. Furthermore, the Club had to cease swimming activities between 20th March 2020 and 27th July 2020 due to the imposed Government restrictions relating to controlling the Coronavirus epidemic throughout the UK.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	This season was a quiet racing season due to the impact of coronavirus being experienced throughout the UK. Our achievements have been seriously constrained by this epidemic. Nevertheless, there have been some notable achievements. Masters Swimming: National Masters Championships • 8 Bluefins competed (Short course) • 6 National Titles. Regional Masters Championships • 3 Bluefins competed (Short Course) • 14 Regional Titles

		Hampshire County • meet cancelled due to coronavirus Inter-Counties • 3 swimmers selected to swim for Hampshire; Water Polo: Mens Team • took part in SE Region League • third in Hampshire League. Ladies Team • second in London Summer League • took part in Winter League. Juniors • 2/3 teams in Hampshire Waterpolo network. Representative Honours: • 1 player - GB Ladies (Under 19) • 1 player - Wales Ladies (Under 17) • 2 players – 2003 National Academy • 2 players – 2005 National Academy • 9 players – SE Regional Squads • many Juniors in Hampshire age Group Squads. Disability: • Accredited member of Special Olympics GB • 8 of our swimmers are eligible for their competitions • attended 3 competition galas • 17 out of 21 swimmers set or improved their personal bests, many on more than one occasion. Age Group Competition Squads: Arena League: • in Division 2. Counties: • 42 swimmers competed at the championships • took part in a total 217 races • 16 gold medals • 9 silver medals • 9 bronze medals. Regionals: • 9 swimmers qualified for Regionals. (However, the competition was cancelled due to the coronavirus outbreak). Club Records:

		1 club record broken since the start of new season. Hampshire Talent Camp: 1 swimmer selected to attend. Learn to Swim Programme: - This programme has been cancelled (See Objectives and Other above). Sports Awards: 3 Basingstoke Bluefins Club members were nominated at this season's local Basingstoke & Deane Sports Awards.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Basingstoke Bluefins Financial Report Season ending 31 August 2020 During the season the club had a financial surplus on its activities of £1.3k and ended the year with cash on hand of £70k. This compares to a loss of £69k in the previous season with ending cash reserves of £47k. There are three main areas of activity for the club: 1) Swimming Operations. This encompasses providing lessons for children at the Cranbourne and QMC swimming pools and running swimming squad training for all ages based at four pools in the area. 2) Competitions. Running swimming galas at our home pool and sending swimmers and coaches to attend away galas. 3) Administration. The administration costs of running the club as a whole. Administration Staffing, professional services, bank charges and office costs are included here. We aim to cover the administration costs of the club by making a surplus in Swimming Operations and Competitions. In the previous season the financial problems became evident in April 2019. The actions to rectify the situation initially concentrated on the lessons programme and then moved onto the squad structure and administration processes. The new lesson structure was implemented for the start of this season in September 2019. . A new squad training programme was introduced in November 2019. Administration processes and staffing were also changed at this time. The new structures and processes ran until mid-March 2020. At this time all swimming operations were placed on hold due to the COVID-19 lockdown and did not resume until early August 2020. During the lockdown the club did make use of the Job Retention Scheme, furloughing staff when appropriate and practical. The club did not collect any squad fees from members during the lockdown, unlike many other swimming clubs. Essentially the club ran squad swimming operations for 7.5 months, including substantially reduced time in August. Lessons stopped in March and did not resume due to the COVID-19 restrictions. This dramatic change makes

		season to season comparisons difficult and somewhat meaningless. Swimming Operations In the season Swimming Operations actually made a surplus of £36.2k. In the previous season we had made a loss of £23.9k. This surplus is in line with expectations and is at a similar level to past years, when the club had successful financial results. Monies collected from lessons and squad fees were £195k. This was obviously lower than the previous full season, but revenue was collected at the rate expected during the months of normal operation. Income from lessons was not at the level we would have liked but did show an improvement over the previous season. The improvement in profitability was driven by the better allocation of staff, both teachers and coaches, and better utilisation of the pools that we hired. This was the intention of the plans that were developed in the summer of 2019 and they have been financially successful. We have reduced the cost of pool hire to be 46% of membership fees from 51% in the previous year. Wages costs for teachers and coaches has been reduced to 35% of membership fees from the previous year's 48%. Savings were particularly significant in the area of teacher's wages. The coaches and teachers should be congratulated for implementing these efficiencies effectively! Competitions A total surplus of £4.4k was made compared to £1.7k in the previous season, despite the significantly curtailed programme. There was an increased focus on running competitions planned for the season and many more volunteers came forward to help run these events. Unfortunately the competition programme was cut short by the lockdown and we were unable to run home events during the summer months which would have generated more income for the club. Despite this we still generated £10.1k in home meet income during the season with a direct profit of £6.8k. Attendance at away meets and water polo tournaments broke even i.e. the entrance fees collected from competitors covered the costs of attending the meets (entrance fees, coaches' expenses etc.). This is a

		significant improvement over the previous season when we lost money on this activity. The depreciation charge for the club's timing equipment used in competitions was £2.4k. This timing equipment will be fully depreciated in the next season. Administration and Other Costs Total administration and other costs were £39.2k This is £5.9k lower than the previous season. A significant contributor to this (£4.7k) was bringing the payroll processing "in house" and running it through the Xero accounting system. Fundraising and donations brought in over £1.3k and the general "belt tightening" across all administration areas is starting to take effect. In summary the club has ended the financial year in a much stronger position financially than at the last year end. Disastrous losses incurred in the previous season have been stopped and we are now breaking even despite the difficult operating environment. As at 31 August 2020 we have over £70k of cash on hand in our bank accounts and total net assets of £49k. This improved cash position has been driven by better debtor management. The measures that were begun in April 2019 have had a positive impact throughout the club. We now have a reduced programme due to the unviability of the early stage lesson programme caused by COVID restrictions. It is unlikely that the club will resume them in the foreseeable future. Our monthly operating expense has therefore been reduced and our net cash reserve of £47k represents about 2.5 months of expenditure with our current training programme. This is below the Trustee's target of 3 months, but once our competition schedule returns to normal we should be able to continue rebuilding our reserves to the required level.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trustees have determined that the Club should have at least three months' worth of operational expenses in its unrestricted funds as reported on its year-end balance sheet. The Club requires this level of working capital (mainly cash) which will enable it to commit to providing facilities and services to its members. These commitments include swimming pool

		hire and the salaries and wages of coaching and administration staff.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Membership fees.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	i) The principal risk is associated with the on-going risks and uncertainties relating to potential restrictions lockdowns due to the ongoing coronavirus outbreak, and the ability of our members to attend our sessions ii) There is a secondary risk associated with the lack of adequate pool space for all our activities and the uncertainties due to the pending redevelopment of the major swimming pool. We have the need for greater sponsorship and support from our local Council to ensure that consistent pool time is made available to support the demand that we have for our offerings (particularly in water polo). .
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution (revised February 2020)

How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by existing Trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Club has policy documents regarding the Roles and Responsibilities of Trustees
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Basingstoke Bluefins Swimming Club
Other name the charity uses	Basingstoke Bluefins
Registered charity number	1114225
Charity's principal address	Basingstoke Leisure Park Worting Road Basingstoke RG22 6PG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Susan Lambert	Trustee		
2	Helen Bourns	Trustee	Appointed 2 nd March 2020	The Committee at 2 nd March 2020: Rebecca Barker (Chair) Fleur Turner (Vice Chair) David Wise (Treasurer) Ray Knight (Secretary)
3	Neil Mitchell	Trustee	Appointed 9 th October 2020	The Committee at 9 th October 2020: Fleur Turner (Chair) David Wise (Treasurer) Ray Knight (Secretary)
4	David Wise	Treasurer (& Trustee)		
5	Raymond Knight	Secretary (& Trustee)		
6	Andrea Waldram	Trustee	From 1 st September 2019 to 22 nd February 2020 – Resigned 22 nd February 2020	
7				
8				
9				
10				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

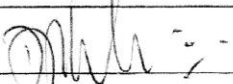
Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	David Wise	Raymond Douglas Knight
Position (eg Secretary, Chair, etc)	Treasurer	Secretary
Date	8 February 2021	



BASINGSTOKE BLUEFINS SWIMMING CLUB		Charity No (if any)	1114225	
Annual accounts for the period				
Period start date	01/09/2019	To	Period end date	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	38,789	-	-	38,789	640
Charitable activities	S02	226,708	-	-	226,708	365,617
Other trading activities	S03	4,667	-	-	4,667	2,355
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	270,164	-	-	270,164	368,612
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	691	-	-	691	2,131
Charitable activities	S09	213,447	-	-	213,447	384,946
Separate material item of expense	S10	-	-	-	-	-
Other	S11	54,686	-	-	54,686	50,488
Total	S12	268,824	-	-	268,824	437,565
Net income/(expenditure) before investment gains/(losses)						
	S13	1,340	-	-	1,340	- 68,953
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	1,340	-	-	1,340	- 68,953
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	1,340	-	-	1,340	- 68,953
Reconciliation of funds:						
Total funds brought forward	S21	47,779	-	-	47,779	116,732
Total funds carried forward	S22	49,119	-	-	49,119	47,779

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	2,581	-	-	2,581	5,019
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	2,581	-	-	2,581	5,019
Current assets							
Stocks	(Note 18)	B06	264	-	-	264	-
Debtors	(Note 19)	B07	4,142	-	-	4,142	17,633
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	69,796	-	-	69,796	46,669
Total current assets		B10	74,202	-	-	74,202	64,302
Creditors: amounts falling due within one year	(Note 20)	B11	27,664	-	-	27,664	21,542
Net current assets/(liabilities)		B12	46,538	-	-	46,538	42,760
Total assets less current liabilities		B13	49,119	-	-	49,119	47,779
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	49,119	-	-	49,119	47,779
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	49,119	-	-	49,119	47,779
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	49,119	-	-	49,119	47,779
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy

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:

- and 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
- and with* ☒ 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.*

Yes

* - 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;

Not applicable

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

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

☒

* - Tick as appropriate

No*

☐

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(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 FRS 102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

☒

* - Tick as appropriate

No*

☐

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

☒

* - Tick as appropriate

No*

☐

Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

N/A

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated	-	-

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated	-

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

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; and - the monetary value can be measured with sufficient reliability.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Offsetting	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
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).	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Legacies	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). 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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Government grants	The charity has received government grants in the reporting period	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	Donated goods for resale are measured at fair value on initial recognition, which is the 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 sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	Membership subscriptions which gives a member the right to buy services or other benefits	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	Yes	No	N/a			
Yes	No	N/a						

	are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a			
✓	✓	✓									
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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a			
✓	✓	✓									
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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓						
✓	✓	✓									
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	Yes	No	N/a	✓	✓	✓	Yes	No	N/a
Yes	No	N/a									
✓	✓	✓									
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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a			
✓	✓	✓									
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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a			
✓	✓	✓									
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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a			
✓	✓	✓									
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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a			
✓	✓	✓									
Yes	No	N/a									
Redundancy cost	The charity made no redundancy payments during the reporting period.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a			
✓	✓	✓									
Yes	No	N/a									
Deferred income	No material item of deferred income has been included in the accounts.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a			
✓	✓	✓									
Yes	No	N/a									
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a			
✓	✓	✓									
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	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a			
✓	✓	✓									
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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a			
✓	✓	✓									
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 £100	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓			
Yes	No	N/a									
✓	✓	✓									
	They are valued at cost.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓						
✓	✓	✓									
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 14.2.										
	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 9.5	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a			
✓	✓	✓									
Yes	No	N/a									
	They are valued at cost.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓						
✓	✓	✓									
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 9.6.1.4.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a			
✓	✓	✓									
Yes	No	N/a									
	They are valued at cost.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓						
✓	✓	✓									
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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a			
✓	✓	✓									
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	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a			
✓	✓	✓									
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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a			
✓	✓	✓									
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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a			
✓	✓	✓									
Yes	No	N/a									

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

✓	✓	✓

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.

Yes	No	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 date 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

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	345	-	-	345	640
	Gift Aid		-	-	-	-
	Legacies		-	-	-	-
	General grants provided by government/other charities	38,444	-	-	38,444	-
	Membership subscriptions and sponsorships which are in substance donations					
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	38,789	-	-	38,789	640
Charitable activities:						
	Memberships	195,522	-	-	195,522	329,098
	Home meets & galas	21,690	-	-	21,690	33,162
	ASA fees	9,496			9,496	3,357
	Other (Holiday lessons prog)	-	-	-	-	-
	Total	226,708	-	-	226,708	365,617
Other trading activities:						
	Sales from Club shop	1,562	-	-	1,562	1,295
	Fund raising projects by members	962	-	-	962	694
	Other	2,143	-	-	2,143	366
	Total	4,667	-	-	4,667	2,355
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income					
		-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use					
		-	-	-	-	-
	Gain on disposal of a programme related investment					
		-	-	-	-	-
	Royalties from the exploitation of intellectual property rights					
		-	-	-	-	-
	Other					
	Total	-	-	-	-	-
TOTAL INCOME		270,164	-	-	270,164	368,612

Other information:

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

N/A

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

N/A

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

N/A

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Job retention scheme	38,444	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	38,444	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

None

Please give details of other forms of government assistance from which the charity has directly benefited.

None

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Note 6

Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events	-			-	1,505
	Fundraising agents					
	Operating charity shops	691			691	626
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	691	-	-	691	2,131
Expenditure on charitable activities						
	Pool Hire	89,158	-	-	89,158	168,733
	Lessons and Squads - Personnel costs	99,402	-	-	99,402	171,159
	Running Meets, Galas and Lessons	16,552	-	-	16,552	35,335
	ASA fees	8,335	-	-	8,335	9,719
	Total expenditure on charitable activities	213,447	-	-	213,447	384,946
Separate material		-	-	-	-	-

item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-

Other

General Administration	44,603	-	-	44,603	33,904
Bank Charges	3,347	-	-	3,347	3,355
Depreciation	2,438			2,438	2,439
Payroll administration	1,338	-	-	1,338	5,510
Independent examiner's fee	2,960	-	-	2,960	5,280
Total other expenditure	54,686	-	-	54,686	50,488

TOTAL EXPENDITURE

268,824	-	-	268,824	437,565

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

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

Section C	Notes to the accounts	(cont)

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C	Notes to the accounts

Note 8 **Funds received as agent**

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total		-

Section C	Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C	Notes to the accounts

Note 10 **Details of certain items of expenditure**

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

Assurance services other than audit or independent examination

Tax advisory fees

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

This year £	Last year £
2,960	5,280
1,338	5,510

Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	135,832	185,002
Social security costs	3,026	2,949
Pension costs (defined contribution scheme)	1,101	1,292
Other employee benefits		-
Total staff costs	139,959	189,243

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

N/A

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	5	6
Governance	-	-
Other	-	-

Total	5	6

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

N/A

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

-

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Section C**Notes to the accounts****(cont)**

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

£1,101

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

N/A - Expenses are not split by activity and all funds are unrestricted.

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

N/A

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

N/A

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

N/A

Section C	Notes to the accounts	(cont)

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.

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

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1			£	£
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
Total	-	-	-	-

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

13.2 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>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	9,754	9,754
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	9,754	9,754

14.2 Depreciation and impairments

**Basis	SL	SL	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%		
At beginning of the year	-	-	-	4,735	4,735	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	2,438	2,438	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	7,173	7,173	

14.3 Net book value

Net book value at the beginning of the year	-	-	-	5,019	5,019
Net book value at the end of the year	-	-	-	2,581	2,581

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

<i>the effective date of the revaluation</i>	
<i>the name of independent valuer, if applicable</i>	
<i>the methods applied and significant assumptions</i>	
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Section C**Notes to the accounts****Note 15 Intangible assets**

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** 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

Note 16 **Heritage assets**

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A	At cost Group B	Total
	£	£	£
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C	Notes to the accounts	(cont)

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	
(ii) Name or independent valuer, if applicable, and relevant qualifications	
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

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

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Section C**Notes to the accounts****(cont)****Note 18****Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	264	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	264	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	264	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

Section C	Notes to the accounts	(cont)

Note 19 Debtors and prepayments

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

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
3,243	1,619
899	16,014
4,142	17,633

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

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

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total	-

Section C	Notes to the accounts	(cont)

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 £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	13,056	15,073	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	11,432	6,469	-	-
Taxation and social security	3,007	-	-	-
Other creditors	169	-	-	-
Total	27,664	21,542	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

50% of membership fees taken in March 2020 have been deferred to September 2020 due to the coronavirus pandemic as the Club was unable to offer lessons.

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
9,432	-
-	-
9,432	-

Section C**Notes to the accounts****(cont)****Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

N/A

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

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

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

Section C	Notes to the accounts	(cont)

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	N/A
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.	N/A

Section C	Notes to the accounts	(cont)

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
N/A	

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect
N/A	

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

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

This year £	Last year £
-	-
-	-
69,796	46,669
-	-
69,796	46,669

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

N/A

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A

Section C	Notes to the accounts	(cont)

Note 26	Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

N/A

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

N/A

Section C	Notes to the accounts	(cont)

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'. 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 £
Unrestricted funds	UR	Furthering the aims of the charity	47,779	270,164	- 268,824	-	-	49,119
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			47,779	270,164	- 268,824	-	-	49,119

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

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'. 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 £
Unrestricted funds	UR	Furthering the aims of the charity	116,732	368,612	- 437,565	-	-	47,779
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			116,732	368,612	- 437,565	-	-	47,779

Section C	Notes to the accounts	(cont)

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	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		
Between endowment and unrestricted funds		

27.4 Designated funds

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

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				
		This year				Last year
		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.

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)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

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

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.

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

TRUE

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
			£	£	£	£

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.

Note 29	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.



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Basingstoke Bluefins Swimming Club

**On accounts for the year
ended**

31 August 2020

**Charity no
(if any)**

1114225

Set out on pages

1-41

(remember to include the page numbers of additional sheets)

**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 (the Charities Act) 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 particular 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 (other than that disclosed below *)

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 in order to enable a proper understanding of the accounts to be reached.

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

Signed:

JSSaunders

Date:

01/02/21

Name:

Jodie Saunders

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

ACA (ICAEW)

Address:	Shorthouse & Martin Limited
	62/64 New Road, Basingstoke
	Hampshire, RG21 7PW

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

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