

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 clubs 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

--

rmind 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	<p>These are included in the Statement of Financial Activities</p> <ul style="list-style-type: none"> • 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 income and expenditure 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	<p>In the case of performance related legacies, the charity has provided evidence that the legacy only occurs when the performance condition is met.</p> <p>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, or the charity's estate and any conditions attached to the legacy have been met.</p>
Government grants	The charity has received government grants in accordance with the FRS 102 SOF
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in the Statement of Financial Activities</p> <p>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</p>
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	<p>Donated goods are measured at fair value (or cost if exchanged) unless impracticable</p> <p>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</p> <p>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 sheet. On its sale the value of the goods is included in activities' and the proceeds from the sale are included in activities'.</p> <p>Goods donated for on-going use are included in the SoFA as in</p>

	Gifts in kind for use by the charity when receivable.
Donated services and facilities	<p>Donated services and facilities: gift to the charity provided the charity has received the SOFA.</p> <p>Donated services and facilities: with an equivalent amount received from the SOFA.</p>
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	<p>Membership subscriptions received from Legacies.</p> <p>Membership subscriptions which benefits are recognised as income from charitable activities.</p>
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 investments in 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	<p>Support costs have been allocated to the charity's activities. Governance costs comprise all costs incurred in compliance with regulation and the charity's constitution.</p> <p>Support costs include central services, support categories on a basis consistent with the charity's floor areas, or per capita, staff costs.</p>
Grants with performance conditions	Where the charity gives a grant on condition that the service or output to be provided by the recipient of the grant has been agreed.
Grants payable without performance conditions	Where there are no conditions attached to the grant, the charity realistically avoid the commitment to the grant is recognised.
Redundancy cost	The charity made no redundancy payments in the year.

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 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 determined by the expected period of benefit.
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 ordinary course of business are measured at the lower of cost and net realisable value. Goods or services provided as part of the ordinary course of business 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 investment 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:
 entitled to the resources;
 that the trustees will receive the resources; and
 be measured with sufficient reliability.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Government grants in the reporting period

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

in income when there is a valid declaration from the donor.
 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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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
disclosed in note 9.6.1.4.

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

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

Yes	No	N/a
✓	✓	✓

or pending their sale and cash and cash equivalents with a
year 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
✓	✓	✓

or part of a charitable activity are measured at net realisable value
if 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,
if 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 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

<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	<div></div> <div>None</div>
---	-----------------------------

<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	<div></div> <div>None</div>
--	-----------------------------

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	-
	Total expenditure on charitable activities	253,623	-	-	253,623	136,111
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	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.

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 £
2,400	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

high in aggregate form a material

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

t costs.

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

pose	Total amount of 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	-	-	-	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	-	-

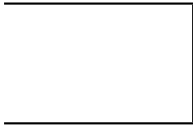
**18.2 Please specify the carrying amount of
any stocks pledged as security for liabilities**

--

(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 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)

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

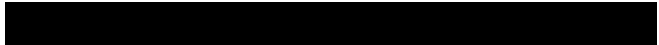
Charity funds

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; 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	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 - expendible endowment funds; R - restricted income funds, including special trusts; UR - unrestricted 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



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

Transactions with trustees and related parties

28.1 Trustee remuneration and benefits

1

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
		£	£		£	£

28.2 Trustees' expenses

1

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

28.3 Transaction(s) with related parties

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
			£	£	£	£

04/26/2023

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.