



Swimming Club

Annual General Meeting

Via Zoom

Thursday 21<sup>st</sup> 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](mailto:officials@bbfsc.org)  
New volunteers always needed please email Amy [Volunteers@bbfsc.org](mailto:Volunteers@bbfsc.org)

# Financial Report

Based upon the Independently Reviewed Accounts  
to 31<sup>st</sup> 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 & 2<sup>nd</sup> 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 2<sup>nd</sup>, Men 3<sup>rd</sup>
  - 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 ---4<sup>th</sup>
- London League under 13 division 2 ---4<sup>th</sup>
- London League Winter under 14 Division 1 ---4<sup>th</sup>
- London League Winter division 2 ----2<sup>nd</sup>
- Hampshire Junior League (2006) 2023 3<sup>rd</sup>....this season 2024 (2007) currently undefeated including beating last season's champions
- Senior Men's Hampshire League 2023 ....4<sup>th</sup> ...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 1<sup>st</sup> Jul23**

Calista Almeida

**Boys UNDER 16 (2008 & YOUNGER) INTER REGION CHAMPIONSHIPS—2<sup>nd</sup> Jul23**

Sam Collier

Aston Bennett

Piaras Donnelly

**Boys UNDER 14 (2010 & YOUNGER) INTER REGION CHAMPIONSHIPS—6<sup>th</sup> 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	

## 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
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
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	-	-	-	-	-
<b>Total</b>	S07	454,967	-	-	454,967	388,005
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
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
<b>Total</b>	S12	357,603	-	-	357,603	296,030
<b>Net income/(expenditure) before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	97,364	-	-	97,364	91,975
<b>Net income/(expenditure)</b>	S14	-	-	-	-	-
<b>Extraordinary items</b>	S15	97,364	-	-	97,364	91,975
<b>Transfers between funds</b>	S16	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	97,364	-	-	97,364	91,975
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	186,412	-	-	186,412	94,437
<b>Total funds carried forward</b>	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	
<b>Fixed assets</b>								
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	-	-	-	-	-	
<b>Total fixed assets</b>		B05	8,125	-	-	8,125	11,652	
<b>Current assets</b>								
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	
<b>Total current assets</b>		B10	323,925	204	-	324,129	203,404	
<b>Creditors: amounts falling due within one year</b>								
	(Note 20)	B11	48,478	-	-	48,478	28,644	
<b>Net current assets/(liabilities)</b>		B12	275,447	204	-	275,651	174,760	
<b>Total assets less current liabilities</b>		B13	283,572	204	-	283,776	186,412	
<b>Creditors: amounts falling due after one year</b>								
	(Note 20)	B14	-	-	-	-	-	
<b>Provisions for liabilities</b>		B15	-	-	-	-	-	
<b>Total net assets or liabilities</b>		B16	283,572	204	-	283,776	186,412	
<b>Funds of the Charity</b>								
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				-	-	
<b>Total funds</b>		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*	<div><div>✓</div></div>	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*	<div><div>✓</div></div>	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.*		<div>Yes</div>	
* -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;		<div>Not applicable</div>	
Disclosure of any uncertainties that make the going concern assumption doubtful;		<div>Not applicable</div>	
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.		<div>Not applicable</div>	
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*	<div><div>✓</div></div>	* -Tick as appropriate	
No*	<div><div>✓</div></div>		
Please disclose:			
(i) the nature of the change in accounting policy;		<div>Not applicable</div>	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and		<div>Not applicable</div>	
(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.		<div>Not applicable</div>	
1.4 Changes to accounting estimates			
No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).			
Yes*	<div><div>✓</div></div>	* -Tick as appropriate	
No*	<div><div>✓</div></div>		
Please disclose:			
(i) the nature of any changes;		<div>Not applicable</div>	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and		<div>Not applicable</div>	
(iii) where practicable, the effect of the change in one or more future periods.		<div>Not applicable</div>	
1.5 Material prior year errors			
No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).			
Yes*	<div><div>✓</div></div>	* -Tick as appropriate	
No*	<div><div>✓</div></div>		
Please disclose:			
(i) the nature of the prior period error;		<div>Not applicable</div>	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and		<div>Not applicable</div>	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.		<div>Not applicable</div>	

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

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

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

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

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

**Government grants**

The charity has received government grants in the reporting period

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

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

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

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

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

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

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

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

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

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

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

**Support costs**

The charity has incurred expenditure on support costs.

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

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

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

**Income from membership subscriptions**

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

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

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

<b>Settlement of insurance claims</b>	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
		✓	✓	✓
<b>Investment gains and losses</b>	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

<b>Liability recognition</b>	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
		✓	✓	✓
<b>Governance and support costs</b>	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
		✓	✓	✓
<b>Grants with performance conditions</b>	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
		✓	✓	✓
<b>Grants payable without performance conditions</b>	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
		✓	✓	✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓	✓	✓
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓	✓	✓
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓	✓	✓
<b>Provisions for liabilities</b>	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
		✓	✓	✓
<b>Basic financial instruments</b>	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

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £100							
	They are valued at cost.	<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 depreciation rates and methods used are disclosed in note 14.2.							
<b>Intangible fixed assets</b>	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>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>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						
✓	✓	✓						
<b>Heritage assets</b>	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>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>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						
✓	✓	✓						
<b>Investments</b>	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>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						
✓	✓	✓						
	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>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						
✓	✓	✓						
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<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 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>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						
✓	✓	✓						
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<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						
✓	✓	✓						
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr></table>	Yes	No	N/a			
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.	<div><div>✓</div></div>	<div><div>✓</div></div>	<div><div>✓</div></div>
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 <div><div>✓</div></div>	No <div><div>✓</div></div>	N/a <div><div>✓</div></div>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes <div><div>✓</div></div>	No <div><div>✓</div></div>	N/a <div><div>✓</div></div>

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 £
	<b>Analysis</b>					
<b>Expenditure on raising funds:</b>	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	-	-	-	-	-
		-	-	-	-	-
	<b>Total expenditure on raising funds</b>	<b>3,732</b>	<b>-</b>	<b>-</b>	<b>3,732</b>	<b>3,915</b>
<b>Expenditure on charitable activities</b>						
	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
	<b>Total expenditure on charitable activities</b>	<b>312,558</b>	<b>-</b>	<b>-</b>	<b>312,558</b>	<b>253,623</b>
<b>Separate material item of expense</b>		-	-	-	-	-
		-	-	-	-	-

	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

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
<b>Total other expenditure</b>	41,313	-	-	41,313	38,492

TOTAL EXPENDITURE

<b>357,603</b>	-	-	<b>357,603</b>	<b>296,030</b>
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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					
<b>Total</b>					

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 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**

<b>This year £</b>	<b>Last year £</b>
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	<div>N/A</div>
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	<div>-</div>
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	



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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

**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
	£	£	£	£	£
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

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.

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<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	352	-	-	-
<i>Added in period</i>	-	3,433	-	-	-
<i>Expensed in period</i>	-	- 3,505	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	<b>280</b>	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	280	-	-	-
<b>Total previous year</b>	-	352	-	-	-

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

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<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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)
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## 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	-	-
<b>Total</b>	<b>48,478</b>	<b>28,644</b>	<b>-</b>	<b>-</b>

### 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 conditions 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)
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Note 26	Events after the end of the reporting period
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*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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds</b>			186,412	454,967	- 357,603	-	-	283,776

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds</b>			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)

<b>Address:</b>	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.**