

# HAVANT & WATERLOOVILLE SWIMMING CLUB

England & Wales · Charity number 1173746

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2017-07-10

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

## Contact

---

**Address** Waterloooville Leisure Centre  
Waterberry Drive  
Waterlooville  
PO7 7UW

**Phone** 02392451162

**Email** [secretary@handwsc.co.uk](mailto:secretary@handwsc.co.uk)

**Website** [www.handwsc.co.uk](http://www.handwsc.co.uk)

## Activities

---

**Objects:** THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION OF FACILITIES FOR SWIMMING.

**Activities:** Provide swimming to members of the public

## Classification

---

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

## Geography

---

- Hampshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£236,321	£241,492	-	-
2024-08-31	£200,222	£202,185	-	-
2023-08-31	£177,781	£168,698	-	-
2022-08-31	£177,050	£166,137	-	-
2021-08-31	£126,159	£119,149	-	-
2020-08-31	£123,540	£130,261	-	-

## Trustees

Name	Role	Appointed
Angela Cottrell		2022-09-07
Fiona Saunders		2025-05-14
JOANNA HESTER CHRISTINE LORIMER		2017-07-10
SUSAN DEWAR		2017-07-10
Trevor Jones		2024-03-30
Vicky Butler		2025-07-16

**HAVANT & WATERLOOVILLE SWIMMING CLUB**

England & Wales - Charity number 1173746

---

# Accounts

---

# HAVANT AND WATERLOOVILLE SWIMMING CLUB

## ANNUAL REPORT & ACCOUNTS

Financial Year 01<sup>st</sup> September 2024 – 31<sup>st</sup> August 2025

### Contents

Trustees Annual Report:	Page 2
Independent Examiners Report	Page 6
Statement of financial Activities	Page 8
Balance Sheet	Page 9
Notes to the Accounts	Page 10

# HAVANT AND WATERLOOVILLE SWIMMING CLUB

## 1. Trustees Report

**Financial Year 01<sup>st</sup> September 2024 – 31<sup>st</sup> August 2025**

### **Administrative Details**

Charity Name: Havant and Waterlooville Swimming Club

Registered Charity No. 1173746

Principle and Registered Office: Waterlooville Leisure Centre, Waterlooville, Hampshire PO7 7UW

Email: [secretary@handwsc.co.uk](mailto:secretary@handwsc.co.uk)

Bankers: co-operative bank PO Box 101, 1 Balloon Street, Manchester, M60 4EP

Independent Examiner: Derek Rodwell FCCA, Impact the Future Ltd, Bennett Verby, 7

St. Petersgate, Stockport, Cheshire. SK1 1EB

### **Structure, Governance and Management**

Havant and Waterlooville Swimming Club (HWSC) is governed by a board of trustees that include a Chair, Secretary and Treasurer. Any person who is invited to act as trustee and would not be disqualified from action may be appointed to be a trustee by the decision of the trustees. Trevor Jones was the Chair of the Trustees during this financial year.

During the period, the following served as trustees of the charity:

- Trevor Jones (Chair of Trustees)
- Susan Dewar (Club Secretary)
- Julie Parmenter (Club Treasurer) resigned but supporting new
- Vicke Butler (Club Treasurer) from 14 May 2025
- Joanna Lorimer (Personnel)
- Angela Cottrell
- Fiona Saunders – from 14 May 2025

Trustee meetings were held in person on **04 September 2024, 21 November 2024, 10 February 2025; May 2025, 16 July 2025**. The Annual General Meeting for 2023 to 2024 was held in person Saturday 29 March 2025.

The club uses Waterlooville Leisure Centre pool as it's main training and competition pool with additional time at Havant Leisure Centre and Bedales school pool on two evenings a week. This is the third Annual Report since the club resumed full training after the Covid restrictions.

HWSC is a Swim Mark accredited club, now called Club Affiliation and this was renewed in March 2025.

### **Objectives & Activities**

This is the eighth Annual Report of the Havant and Waterlooville Swimming Club Charitable Incorporated Organisation (CIO). It covers the period from 01 September 2024 to 31 August 2025. The purpose of the Havant and Waterlooville SC is the promotion of community participation in healthy recreation by the provision of swimming.

The Club delivers this purpose by providing a structured swim training programme throughout the year at pools hired for the purpose. Swimmers are divided across a range of squads, grouped by age, ability, and their interest in competing. The Club is focused on the needs of all its swimmers, ensuring that they receive the best possible support to reach their

full potential and long-term development. The Club provides a variety of opportunities to participate in swimming competitions both as part of a team and as individuals. Swimmers are supported in achieving their individual swimming goals, whether those be competing at county, regional or national level, or developing personal fitness and ability. The Club is inclusive of disabled swimmers and encourages parents and older swimmers to develop skills as volunteer officials and helpers.

### **Achievements & Performance**

We held our annual Club Championships in October 2024 and included three smaller clubs. We were able to hold our annual Peter Bull meet again in November 2024 and the entry conditions included swimmers of all ages, this helped increase the opportunities for all swimmers to try to gain times the 2025 County Championships. We also held our annual Swim out Skins meet in June 2025 which was well attended.

The swimming programme is led by the Head Coach, Graham Pople and the day to day running of the Club is led by the Operational Committee of the Club who meet monthly. There were no changes in our coaches during this period.

### **Swimmers from the club participated in:**

- The 2024 Club Championships and Peter Bull competitions
- Presentation evening held at Horndean Technology College with an excellent presentation of the highlights of Club Championships the award of a Trophy to all participants and cups for the highest Aggregate scores for relevant Age Groups.
- We held our annual Chris Hunt Challenge in January 2025 and the chosen charity was the “Young Carers Off the Record”..
- The 2025 Hampshire County Championships were held throughout January, February and in early March. We had 44 swimmers accepted for the individual entries. Overall we won 20 Bronze, 7 silver and 7 gold medals.
- 13 swimmers were accepted for Long Course Regionals and we won 2 bronze medals, this is an improvement on the recent past achievements.
- We had one swimmer qualify for British Nationals; this is the first time since before COVID
- Additionally, 4 swimmers were accepted for English Nationals mostly swimming more than one event each. Again, this is a big improvement on the recent past and reflects all their hard work and that of their parents and the coaches across the club.
- The club attended Meets at Hart, Winchester and Crawley.
- We competed in the Premier Divisions of the Rother League and Junior Cup.
- We held our Swim out your Skin Meet in June 2025
- Hampshire Masters Championships was held at in two pools, the Distance and 25 metre events at Basingstoke in June 2025 and the other events in September 2025. We had Masters swimming at both events and came seventh overall in the County.
- 2 Masters attended the summer Long Course Nationals winning a Bronze medal.

### **What we did well, athlete swimming/competition/social**

- Swimmer and child safety are paramount, and we upheld our good safety record.
- Coach allocation covering all sessions was complicated at times but overall achieved.
- The growth in membership numbers which had started after Covid continued. We maintained our close working relationship with the Horizon Swim school, and we also reached out to some of our local primary schools to recruit new members.

- We continued to offer support to swimmers who had social and financial difficulties.

### **Payments to Trustees during Financial Year**

There were no payments made to trustees during the financial year.

The Finance Officer was paid £2,934.81 in total for the accounting during the year and our Internal examiner was paid £800.00.

### **Future**

Havant and Waterlooville Swimming Club plan to continue developing recruitment from local Swim Schools.

We will continue to work with Horizon, our main pool provider.

We are also continuing to work with some of the smaller local swimmer clubs and aiming to hold several Fun Galas for our younger swimmers.

### **Financial Review**

Income for the financial year totalled £236,921 (2024 £200,222). It is a positive result to achieve increasing revenues compared with the prior year with the increase primarily due to £35k of income from training camps plus some increase in squad fees of around £5k.

Expenditure increased to £242,092 (2024 to £202,365). The significant increase in expenditure was nearly all due to the training camp expenditure of £35k which matched the increase in income noted above.

The result was a deficit for the year of £5,171 compared to a deficit of £2,144 in 2023-24.

A small amount of donations have been used to provide support in terms of reduced fees to swimmers whose family have faced financial hardship.

### **Reserves Policy**

It is the policy of the Club to have free reserves (unrestricted funds excluding fixed assets) available at any time to cover a minimum of 3 months' worth of costs. In terms of 2024-25 expenditure this would indicate holding free reserves of £60k. As can be seen from note 12, the free reserves at the end of the year now total £61k. This provides the charity with a reasonably healthy reserve to cover any significant increases in pool hire costs in the coming year.

### **Public Benefit**

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to the Charity Commission's general guidance on public benefit. As can be clearly seen from the list of above activities the income received by the Club is all utilised in the swimming programme, pool hire and coaching. The Club also supports both the home and away galas which are in the programme each year in accordance with the Club's objectives. There is also an annual fundraising event to raise money for a chosen charitable cause.

## **The Board of Trustees Responsibilities in relation to the financial statements**

Charity law requires the trustees to prepare a statement of financial activities and statement of assets and liabilities for each financial year, which gives a true and fair view of the state of affairs of the club and of its financial activities for that year and adequately distinguishes any material special trust or other restricted fund of the club. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the club will continue to operate.

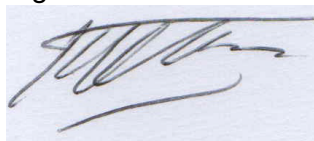
The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the club, and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Havant and Waterlooville Swimming Club

Name: Dr Trevor Martin Jones

Position: Chair of Trustees

Signature:

A handwritten signature in black ink, appearing to read 'T. Martin Jones', written over a light blue horizontal line.

Date: 22<sup>nd</sup> May 2026

## **Independent examiner's report to the Trustees of The Havant and Waterlooville Swimming Club**

I report on the financial statements of the charity for the period ended 31 August 2025, which are set out on pages 8 to 13.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the 2011 Act). I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Certified Accountants.

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters that I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to any other than the charity and the charity's trustees as a body for my examination work, for this report or for the statements that I have made.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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:

- 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 2011 Act; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Regulation 8 of the Accounts Regulations and the 2011 Act

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read "Derek Rodwell", is positioned at the top left of the page. The signature is fluid and cursive, with a prominent flourish at the end.

Date: 28<sup>th</sup> May 2026

Derek Rodwell FCCA

Impact The Future Ltd  
117 Chestergate  
Macclesfield  
SK11 6DP

**Havant and Waterlooville Swimming Club**  
**Statement of Financial Activities**  
For the period 1st September 2024 to 31st August 2025

	Note	Unrestricted funds 2024-25 £	Restricted funds 2024-25 £	Total funds 2024-25 £	Unrestricted funds 2023-24 £	Restricted funds 2023-24 £	Total funds 2023-24 £
<b>INCOME FROM:</b>							
<b>Voluntary income</b>	2	230	600	830	592	650	1,242
<b>Income from charitable activities</b>							
Subscriptions	3	143,379	0	143,379	137,769	0	137,769
Events	4	90,366	0	90,366	58,526	0	58,526
Sales of kit		1,906	0	1,906	2,686	0	2,686
		<u>235,651</u>	<u>0</u>	<u>235,651</u>	<u>198,980</u>	<u>0</u>	<u>198,980</u>
<b>Income from investments- interest</b>		440	0	440			
<b>TOTAL INCOME</b>		<u>236,321</u>	<u>600</u>	<u>236,921</u>	<u>199,572</u>	<u>650</u>	<u>200,222</u>
<b>EXPENDITURE ON:</b>							
<b>Charitable activities</b>							
Pool Hire		92,195	0	92,195	91,062	0	91,062
Coaches		43,618	0	43,618	42,586	0	42,586
Cost of kit for sale		3,269	0	3,269	2,048	0	2,048
Event costs	5	83,478	0	83,478	47,314	0	47,314
Administration	6	10,741	0	10,741	9,320	0	9,320
ASA payments		8,191	0	8,191	7,693	0	7,693
Depreciation of equipment		0	0	0	1,472	180	1,652
Gift to charity		0	600	600	40	650	690
<b>TOTAL EXPENDITURE</b>		<u>241,492</u>	<u>600</u>	<u>242,092</u>	<u>201,535</u>	<u>830</u>	<u>202,365</u>
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		(5,171)	0	(5,171)	(1,964)	(180)	(2,144)
<b>Total brought forward</b>		66,172	0	66,172	68,136	180	68,316
<b>TOTAL FUNDS AT 31 AUGUST</b>		<u>61,001</u>	<u>0</u>	<u>61,001</u>	<u>66,172</u>	<u>0</u>	<u>66,172</u>

# Havant and Waterlooville Swimming Club

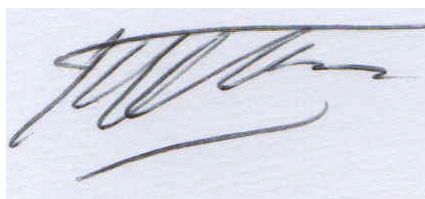
## Balance Sheet

As at 31st August 2025

	Note	31st August 2025		31st August 2024	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Stock of kit		0		1,602	
Sundry Debtors	8	8,807		2,751	
Cash at bank	9	68,825	77,632	69,109	73,462
<b>CREDITORS: amounts falling due within 12 months</b>					
	10	<u>(16,631)</u>	<u>(16,631)</u>	<u>(7,290)</u>	<u>(7,290)</u>
<b>NET CURRENT ASSETS</b>			<u>61,001</u>	<u>66,172</u>	
<b>NET ASSETS</b>			<u><u>61,001</u></u>	<u><u>66,172</u></u>	
<b>STATEMENT OF FUNDS</b>					
Restricted funds			0		0
Unrestricted funds			61,001		66,172
<b>TOTAL FUNDS</b>			<u><u>61,001</u></u>	<u><u>66,172</u></u>	

Approved by the Board of Trustees

Signature



Full Name

Dr Trevor Martin Jones

Date

22nd May 2026

**Havant & Waterlooville Swimming Club**  
**Notes to Accounts for the year to 31st August 2025**

**1 Accounting policies**

**Basis of preparation**

For the first time the financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity expects to be able to continue in operation through the foreseeable future. Cash flow forecasts for the next 12 months indicate that income and cash balances carried forward should be sufficient to cover the budgeted costs.

**Funds**

General funds represent the funds of the club that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Trust activities. Restricted funds are those donated for specific purposes.

**Fixed assets**

Assets costing above £1000 are capitalised in the accounts. Depreciation is accounted for on a straight line basis of 20% a year for plant and machinery. This includes the timing boards purchased in conjunction with the Horizon pool in 2019/20.

**Investments**

The Charity has no investments apart from savings accounts at 31 August 2025.

## Havant & Waterlooville Swimming Club

### Notes to the financial statements For the period ended 31st August 2025

	Unrestricted funds 2024-25 £	Restricted funds 2024-25 £	Total funds 2024-25 £	Unrestricted funds 2023-24 £	Restricted funds 2023-24 £	Total funds 2023-24 £
<b>INCOME FROM:</b>						
<b>2 Voluntary Giving</b>						
Donations	230	600	830	592	650	1,242
	<u>230</u>	<u>600</u>	<u>830</u>	<u>592</u>	<u>650</u>	<u>1,242</u>
<b>3 Subscriptions</b>						
Squad Fees	127,744	0	127,744	122,326	0	122,326
Annual Subscriptions	6,986	0	6,986	7,423	0	7,423
New Members	624	0	624	623	0	623
ASA Upgrade	643	0	643	412	0	412
ASA Annual Fee	7,383	0	7,383	6,986	0	6,986
	<u>143,379</u>	<u>0</u>	<u>143,379</u>	<u>137,769</u>	<u>0</u>	<u>137,769</u>
<b>4 Events income</b>						
Swim out of your skin	15,116	0	15,116	15,674	0	15,674
Peter Bull	15,872	0	15,872	12,960	0	12,960
Club Championships	9,550	0	9,550	9,189	0	9,189
Rother League	300	0	300	408	0	408
Junior Cup	0	0	0	467	0	467
Away Meets	10,055	0	10,055	13,948	0	13,948
Counties and Regionals	3,661	0	3,661	3,363	0	3,363
Training Camps	35,023	0	35,023	0	0	0
Social Events & Fun gala	789	0	789	2,518	0	2,518
	<u>90,366</u>	<u>0</u>	<u>90,366</u>	<u>58,526</u>	<u>0</u>	<u>58,526</u>
<b>EXPENDITURE:</b>						
<b>5 Events costs</b>						
Swim out of your skin costs	7,647	0	7,647	6,449	0	6,449
Peter Bull Costs	6,891	0	6,891	6,585	0	6,585
Club Championship Costs	11,155	0	11,155	7,198	0	7,198
Rother League costs	909	0	909	534	0	534
Junior Cup	0	0	0	554	0	554
National Expenses	1,743	0	1,743	1,421	0	1,421
Away Meets Costs	11,439	0	11,439	16,912	0	16,912
Counties and Regional Expenses	8,103	0	8,103	6,523	0	6,523
Training camps	34,640	0	34,640	0	0	0
Social Event & fun gala costs	951	0	951	1,139	0	1,139
	<u>83,478</u>	<u>0</u>	<u>83,478</u>	<u>47,314</u>	<u>0</u>	<u>47,314</u>
<b>6 Administration costs</b>						
Finance officer costs	2,935	0	2,935	2,521	0	2,521
Independent Examination fees	800	0	800	800	0	800
Bank fees	2,715	0	2,715	2,077	0	2,077
IT software & consumables	1,719	0	1,719	2,567	0	2,567
Other admin costs	2,572	0	2,572	1,355	0	1,355
	<u>10,741</u>	<u>0</u>	<u>10,741</u>	<u>9,320</u>	<u>0</u>	<u>9,320</u>

#### **Gifts made**

A gift of £600 was made to Off The Record during the year (£650 to the MS Society in 2023/24)

## 7 TANGIBLE FIXED ASSETS

### Assets at cost

Closing balance 31/8/24	8,259
Purchases 24/25	0
Closing balance 31/8/25	<u>8,259</u>

### Depreciation

Closing balance on accumulated depreciation 31/8/24	8,259
Charge for period 24/25	0
Closing balance on accumulated depreciation 31/8/25	<u>8,259</u>

Closing balance on fixed assets 31/8/24	<u>0</u>
---	----------

Closing balance on fixed assets 31/8/25	<u><u>0</u></u>
---	-----------------

Timing clocks  
£

## 8 DEBTORS

	31/08/2025 £	31/08/2024 £
Prepayments	0	2,139
Accounts receivable	4,667	612
Income accrued	4,140	0
	<u>8,807</u>	<u>2,751</u>

## 9 CASH AT BANK

Current account	18,685	69,069
Savings account	50,140	0
Izettle and Gocardless balances	0	40
	<u>68,825</u>	<u>69,109</u>

## 10 CREDITORS

	31/08/2025 £	31/08/2024 £
<b>Amounts falling due within one year</b>		
Accounts payable	14,512	5,318
Accruals and deferred income	2,119	1,972
	<u>16,631</u>	<u>7,290</u>

## 11 STATEMENT OF FUNDS

	Closing Balance 31/08/2023 £	Incoming resources 23/24 £	Resources expended 23/24 £	Balance 31/08/2024 £	Incoming resources 24/25 £	Resources expended 24/25 £	Balance 31/08/2025 £
<b>Unrestricted Funds</b>	68,136	198,922	(200,885)	66,172	236,321	(241,492)	61,001
<b>Restricted funds</b>							
Grant for timing boards	180	0	(180)	0	0	0	0
Gifts to charities	0	650	(650)	0	0	0	0
<b>Total restricted funds</b>	180	650	(830)	0	0	0	0
<b>Total Funds</b>	<u>68,316</u>	<u>199,572</u>	<u>(201,715)</u>	<u>66,172</u>	<u>236,321</u>	<u>(241,492)</u>	<u>61,001</u>

## 12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 24/25 £	Restricted funds 24/25 £	Total funds 24/25 £	Unrestricted funds 23/24 £	Restricted funds 23/24 £	Total funds 23/24 £
--	-------------------------------------	-----------------------------------	------------------------------	-------------------------------------	-----------------------------------	------------------------------

Fixed assets	0	0	0	0	0	0
Current assets	77,632	0	77,632	73,462	0	73,462
Creditors due within one year	(16,631)	0	(16,631)	(7,290)	0	(7,290)
<b>NET ASSETS</b>	<b>61,001</b>	<b>0</b>	<b>61,001</b>	<b>66,172</b>	<b>0</b>	<b>66,172</b>

### 13 RELATED PARTIES

No parties related to the board of HWSC received any remuneration or benefits in kind in the period reported in these financial statements.

None of the trustees were reimbursed for expenses relating to services provided to the charity as trustees.

### 14 INDEPENDENT EXAMINATION

A fee of £800 (£800 in 23/24) was accrued in the period for the independent examination and preparation of the accounts

### 15 PAYROLL

HWSC did not employ any staff on the payroll in 24/25 or in the previous year.

Key management decisions are taken by the trustees: Susan Dewar is the chair of trustees and Helen Hull the club secretary. Trevor Jones is the chair of the operations committee (not a trustee)

**HAVANT & WATERLOOVILLE SWIMMING CLUB**

England & Wales - Charity number 1173746

---

# Accounts

---



# HAVANT AND WATERLOOVILLE SWIMMING CLUB

## ANNUAL REPORT & ACCOUNTS

Financial Year 01<sup>st</sup> September 2023 – 31<sup>st</sup> August 2024

### Contents

1. Trustees Report.....	2
2. Independent examiner's Report.....	6
3. Statement of Financial Activities.....	8
4. Balance Sheet .....	9
5. Notes to the Financial Statements .....	10

# HAVANT AND WATERLOOVILLE SWIMMING CLUB

## 1. Trustees Report

**Financial Year 01<sup>st</sup> September 2023 – 31<sup>st</sup> August 2024**

### Administrative Details

Charity Name: Havant and Waterlooville Swimming Club

Registered Charity No. 1173746

Principle and Registered Office: Waterlooville Leisure Centre, Waterlooville, Hampshire  
PO7 7UW

Email: [secretary@handwsc.co.uk](mailto:secretary@handwsc.co.uk)

Bankers: Santander, 10 North Street, Chichester, PO19 1LB

Independent Examiner: Derek Rodwell FCCA, Impact the Future Ltd, Bennett Verby, 7  
St. Petersgate, Stockport, Cheshire. SK1 1EB

### Structure, Governance and Management

Havant and Waterlooville Swimming Club (HWSC) is governed by a board of trustees that include a Chair, Secretary and Treasurer. Any person who is invited to act as trustee and would not be disqualified from action may be appointed to be a trustee by the decision of the trustees. Trevor Jones was the Chair of the Trustees during this financial year.

During the period, the following served as trustees of the charity:

- Trevor Jones (Chair of Trustees)
- Susan Dewar (Club Secretary)
- Julie Parmenter (Club Treasurer)
- Joanna Lorimer (Personnel)
- Angela Cottrell
- Shukwai King

Trustee meetings were held in person on **12 September 2023, 06 December 2023, 14 February 2024, 8 May 2024**. The Annual General Meeting for 2022 to 2023 was held in person Saturday 09 March 2024.

The club uses Waterlooville Leisure Centre pool as it's main training and competition pool with additional time at Havant Leisure Centre and Bedales school pool on two evenings a week. This is the second Annual Report since the club has resumed full training after the Covid restrictions.

HWSC is a Swim Mark accredited club and this was renewed in March 2024.

## **Objectives & Activities**

This is the Seventh Annual Report of the Havant and Waterlooville Swimming Club Charitable Incorporated Organisation (CIO). It covers the period from 01 September 2023 to 31 August 2024. The purpose of the Havant and Waterlooville SC is the promotion of community participation in healthy recreation by the provision of swimming.

The Club delivers this purpose by providing a structured swim training programme throughout the year at pools hired for the purpose. Swimmers are divided across a range of squads, grouped by age, ability, and their interest in competing. The Club is focused on the needs of all its swimmers, ensuring that they receive the best possible support to reach their full potential and long-term development. The Club provides a variety of opportunities to participate in swimming competitions both as part of a team and as individuals. Swimmers are supported in achieving their individual swimming goals, whether those be competing at county, regional or national level, or developing personal fitness and ability. The Club is inclusive of disabled swimmers and encourages parents and older swimmers to develop skills as volunteer officials and helpers.

## **Achievements & Performance**

We held our annual Club Championships in October 2023 and included three smaller clubs. We were able to hold our annual Peter Bull meet again in November 2023 and the entry conditions included swimmers of all ages, this helped increase the opportunities for all swimmers to try to gain times the 2024 County Championships.

The swimming programme is led by the Head Coach, Graham Pople and the day to day running of the Club is led by the Operational Committee of the Club who meet monthly. There were no changes in our coaches during this period.

### **Swimmers from the club participated in:**

- The 2023 Club Championships and Peter Bull competitions
- Winchester Penguins Christmas Sparkler meet.
- Presentation evening held at Horndean Technology College with an excellent presentation of the highlights of Club Championships the award of a Trophy to all participants and cups for the highest Aggregate scores for relevant Age Groups.
- We held our annual Chris Hunt Challenge in January 2024 and the chosen charity was the Multiple Sclerosis Charity.
- The 2024 Hampshire County Championships were held throughout January, February and in early March.
- Meets at Hart, Winchester and Crawley.
- We competed in the Premier Divisions of the Rother League and Junior Cup.
- We held our Swim out your Skin Meet in June 2024
- Hampshire Masters Championships was held at Hart in June 2024 and we came fourth in the County.

## **What we did well, athlete swimming/competition/social**

- Swimmer and child safety are paramount, and we upheld our good safety record.
- Coach allocation covering all sessions was complex and achieved.
- The growth in membership numbers which had started after Covid continued. We maintained our close working relationship with the Horizon Swim school and we also reached out to some of our local primary schools to recruit new members.

## **Payments to Trustees during Financial Year**

There were no payments made to trustees during the financial year.

The Finance Officer was paid £2,520.50 in total for the accounting during the year and our Internal examiner was paid £800.

## **Future**

Havant and Waterlooville Swimming Club plan to continue developing recruitment from local Swim Schools.

We will continue to work with Horizon, our main pool provider.

We are also continuing to work with some of the smaller local swimmer clubs and aiming to hold a number of Fun Galas for our younger swimmers.

## **Financial Review**

Income for the financial year totalled £200,222 (2023 £198,497). It is positive result to maintain stable revenues compared with the prior year with the small increase was primarily due to increase receipts for attending away competitions and higher ASA membership fees.

Expenditure increased to £202,365 (2023 to £189,022). The significant costs increases related to pool hire costs (increased by £4,832), and costs for supporting swimmers at county and regional events (increased by £2,057). The pool hire costs included an invoice from the prior year that was not invoiced until 31 Jan 2024 for £3,118.

This resulted in a deficit for the year of £2,144 compared to a surplus of £9,475, however excluding the pool hire costs from the prior year, the deficit would have been a small surplus of £976.

The Fundraising Committee continued its good work throughout the year with much needed funds raised through a variety of sources amounting to £1,242 in total. This included £690 that was raised at the Chris Hunt Challenge on behalf of Mind. A small amount of donations have been used to provide support in terms of reduced fees to swimmers whose family have faced financial hardship.

## **Reserves Policy**

It is the policy of the Club to have free reserves (unrestricted funds excluding fixed assets) available at any time to cover a minimum of 3 months' worth of costs. In terms

of 2023-24 expenditure this would indicate holding free reserves of £50,591. As can be seen from note 11, the free reserves at the end of the year now total £66,172. This provides the charity with a healthy reserve to cover any significant increases in Pool Hire costs in the coming year.

### **Public Benefit**

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to the Charity Commission's general guidance on public benefit. As can be clearly seen from the list of above activities the income received by the Club is all utilised in the swimming programme, pool hire and coaching. The Club also supports both the home and away galas which are in the programme each year in accordance with the Club's objectives. There is also an annual fundraising event to raise money for a chosen charitable cause.

### **The Board of Trustees Responsibilities in relation to the financial statements**

Charity law requires the trustees to prepare a statement of financial activities and statement of assets and liabilities for each financial year, which gives a true and fair view of the state of affairs of the club and of its financial activities for that year and adequately distinguishes any material special trust or other restricted fund of the club. In preparing those financial statements the trustees are required to:

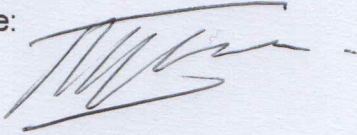
- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the club will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the club, and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Havant and Waterlooville Swimming Club

Name: *TREVOR JONES*

Position: Chair of Trustees

Signature: 

Date: 13 April 2025

## 2. Independent examiner's Report

### Independent examiner's report to the Trustees of The Havant and Waterlooville Swimming Club

I report on the financial statements of the charity for the period ended 31 August 2024, which are set out on pages 8 to 13.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the 2011 Act). I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Certified Accountants.

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters that I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to any other than the charity and the charity's trustees as a body for my examination work, for this report or for the statements that I have made.

#### Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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:

- 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 2011 Act; and
    - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Regulation 8 of the Accounts Regulations and the 2011 Act
- have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 21<sup>st</sup> May 2025

Derek Rodwell FCCA

Bennett Verby, 7 St Petersgate, Stockport, Cheshire. SK1 1EB

### 3. Statement of Financial Activities

**Havant and Waterlooville Swimming Club**  
**Statement of Financial Activities**  
For the period 1st September 2023 to 31st August 2024

	Note	Unrestricted funds 2023-24 £	Restricted funds 2023-24 £	Total funds 2023-24 £	Unrestricted funds 2022-23 £	Restricted funds 2022-23 £	Total funds 2022-23 £
<b>INCOME FROM:</b>							
<b>Voluntary income</b>	2	1,242	0	1,242	1,262	327	1,589
<b>Income from charitable activities</b>							
Subscriptions	3	137,769	0	137,769	138,224	0	138,224
Events	4	58,526	0	58,526	54,664	0	54,664
Sales of kit		2,686	0	2,686	4,020	0	4,020
		<u>198,980</u>	<u>0</u>	<u>198,980</u>	<u>196,908</u>	<u>0</u>	<u>196,908</u>
<b>TOTAL INCOME</b>		<u>200,222</u>	<u>0</u>	<u>200,222</u>	<u>198,170</u>	<u>327</u>	<u>198,497</u>
<b>EXPENDITURE ON:</b>							
<b>Charitable activities</b>							
Pool Hire		91,062	0	91,062	86,231	0	86,231
Coaches		42,586	0	42,586	42,129	0	42,129
Cost of kit for sale		2,048	0	2,048	3,796	0	3,796
Event costs	5	47,314	0	47,314	39,484	0	39,484
Administration	6	9,320	0	9,320	8,495	0	8,495
ASA payments		7,693	0	7,693	6,908	0	6,908
Depreciation of equipment		1,472	180	1,652	1,322	330	1,652
Gift to charity		690	0	690	0	327	327
<b>TOTAL EXPENDITURE</b>		<u>202,185</u>	<u>180</u>	<u>202,365</u>	<u>188,365</u>	<u>657</u>	<u>189,022</u>
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		(1,964)	(180)	(2,144)	9,805	(330)	9,475
<b>Total brought forward</b>		68,136	180	68,316	58,331	510	58,841
<b>TOTAL FUNDS AT 31 AUGUST</b>		<u>66,172</u>	<u>0</u>	<u>66,172</u>	<u>68,136</u>	<u>180</u>	<u>68,316</u>

## 4. Balance Sheet

### Havant and Waterlooville Swimming Club Balance Sheet As at 31st August 2024

	Note	31st August 2024		31st August 2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	7	0	0	1,651	1,651
<b>CURRENT ASSETS</b>					
Stock of kit		1,602		1,345	
Sundry Debtors	8	2,751		2,242	
Cash at bank		69,109	73,462	74,312	77,899
<b>CREDITORS: amounts falling due within 12 months</b>					
	9	<u>(7,290)</u>	<u>(7,290)</u>	<u>(11,234)</u>	<u>(11,234)</u>
<b>NET CURRENT ASSETS</b>			<u>66,172</u>	<u>66,665</u>	
<b>NET ASSETS</b>			<u><u>66,172</u></u>	<u><u>68,316</u></u>	
<b>STATEMENT OF FUNDS</b>					
Restricted funds			0		180
Unrestricted funds			66,172		68,136
<b>TOTAL FUNDS</b>			<u><u>66,172</u></u>	<u><u>68,316</u></u>	

Approved by the Board of Trustees

Signature 

T.M. JONES - Chair  
19 May 2025

## 5. Notes to the Financial Statements

### Havant & Waterlooville Swimming Club

### Notes to Accounts for the year to 31st August 2024

#### 1. Accounting Policies

##### **Basis of preparation**

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity expects to be able to continue in operation through the foreseeable future. Cash flow forecasts for the next 12 months indicate that income and cash balances carried forward should be sufficient to cover the budgeted costs. Further funds are being raised through fund-raising to help cover anticipated spending needs.

##### **Funds**

General funds represent the funds of the club that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Trust activities. Restricted funds are those donated for specific purposes.

##### **Fixed assets**

Assets costing above £1000 are capitalised in the accounts. Depreciation is accounted for on a straight-line basis of 20% a year for plant & machinery. This includes the timing boards purchased in conjunction with the Horizon pool in 2019/20.

##### **Investments**

The Charity has no investments at 31 August 2024.

##### **Grants**

Revenue grants are credited to the statement of financial activities when received or receivable whichever is earlier, unless they relate to a specific future period, in which case they are deferred.

## Havant and Waterlooville Swimming Club

Notes to the financial statements  
For the period ended 31st August 2024

	Unrestricted funds 2023-24 £	Restricted funds 2023-24 £	Total funds 2023-24 £	Unrestricted funds 2022-23 £	Restricted funds 2022-23 £	Total funds 2022-23 £
<b>INCOME FROM:</b>						
<b>2 Voluntary Giving</b>						
Donations	1,242	0	1,242	1,589	0	1,589
	<u>1,242</u>	<u>0</u>	<u>1,242</u>	<u>1,589</u>	<u>0</u>	<u>1,589</u>
<b>3 Subscriptions</b>						
Squad Fees	122,326	0	122,326	123,542	0	123,542
Annual Subscriptions	7,423	0	7,423	7,328	0	7,328
New Members	623	0	623	520	0	520
ASA Upgrade	412	0	412	436	0	436
ASA Annual Fee	6,986	0	6,986	6,397	0	6,397
	<u>137,769</u>	<u>0</u>	<u>137,769</u>	<u>138,224</u>	<u>0</u>	<u>138,224</u>
<b>4 Events income</b>						
Swim out of your skin	15,674	0	15,674	14,499	0	14,499
Peter Bull	12,960	0	12,960	14,655	0	14,655
Club Championships	9,189	0	9,189	8,908	0	8,908
Rother League	408	0	408	569	0	569
Junior Cup	467	0	467	0	0	0
Away Meets	13,948	0	13,948	7,883	0	7,883
Counties and Regionals	3,363	0	3,363	2,108	0	2,108
Development Meet	0	0	0	0	0	0
Social Events & Fun gala	2,518	0	2,518	2,398	0	2,398
PNSC End of Season	0	0	0	3,644	0	3,644
	<u>58,526</u>	<u>0</u>	<u>58,526</u>	<u>54,664</u>	<u>0</u>	<u>54,664</u>
<b>EXPENDITURE:</b>						
<b>5 Events costs</b>						
Swim out of your skin costs	6,449	0	6,449	7,533	0	7,533
Peter Bull Costs	6,585	0	6,585	5,835	0	5,835
Club Championship Costs	7,198	0	7,198	5,717	0	5,717
Rother League costs	534	0	534	990	0	990
Junior Cup	554	0	554	0	0	0
National Expenses	1,421	0	1,421	1,326	0	1,326
Away Meets Costs	16,912	0	16,912	8,663	0	8,663
Counties and Regional Expenses	6,523	0	6,523	4,466	0	4,466
Development Meet costs	0	0	0	0	0	0
Social Event & fun gala costs	1,139	0	1,139	1,188	0	1,188
PNSC End of Season costs	0	0	0	3,768	0	3,768
	<u>47,314</u>	<u>0</u>	<u>47,314</u>	<u>39,484</u>	<u>0</u>	<u>39,484</u>
<b>6 Administration costs</b>						
Finance officer costs	2,521	0	2,521	3,021	0	3,021
Independent Examination fees	800	0	800	800	0	800
Bank fees	2,077	0	2,077	1,882	0	1,882
IT software & consumables	2,567	0	2,567	2,395	0	2,395
Other admin costs	1,355	0	1,355	397	0	397
	<u>9,320</u>	<u>0</u>	<u>9,320</u>	<u>8,495</u>	<u>0</u>	<u>8,495</u>

### Gifts made

A gift of £650 was made to the MS Society during the year

## 7 TANGIBLE FIXED ASSETS

### Assets at cost

Closing balance 31/8/23	8,259
Purchases 23/24	0
Closing balance 31/8/24	8,259

### Depreciation

Closing balance on accumulated depreciation 31/8/23	6,608
Charge for period 23/24	1,651
Closing balance on accumulated depreciation 31/8/24	8,259

Closing balance on fixed assets 31/8/23	1,651
---	-------

Closing balance on fixed assets 31/8/24	0
---	---

## 8 DEBTORS

	31/08/2024	31/08/2023
	£	£
Prepayments	2,139	1,962
Accounts receivable	612	280
	<u>2,751</u>	<u>2,242</u>

## 9 CREDITORS

	31/08/2024	31/08/2023
	£	£
Amounts falling due within one year		
Accounts payable	5,318	964
Accruals and deferred income	1,972	10,270
	<u>7,290</u>	<u>11,234</u>

## 10 STATEMENT OF FUNDS

	Opening Balance 31/08/2022	Incoming resources 22/23	Resources expended 22/23	Closing Balance 31/08/2023	Incoming resources 23/24	Resources expended 23/24	Balance 2020 31/08/2024
	£	£	£	£	£	£	£
<b>Unrestricted Funds</b>	58,331	198,170	(188,365)	68,136	200,222	(202,185)	66,172
<b>Restricted funds</b>							
Grant for timing boards	510	0	(330)	180	0	(180)	0
Gift to charity (MIND in 23)	0	327	(327)	0	0	0	0
Grant for club championships (Oct 21)	0	0	0	0	0	0	0
<b>Total restricted funds</b>	510	327	(657)	180	0	(180)	0
<b>Total Funds</b>	58,841	198,497	(189,022)	68,316	200,222	(202,365)	66,172

**11 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds 23/24 £	Restricted funds 23/24 £	Total funds 23/24 £	Unrestricted funds 22/23 £	Restricted funds 22/23 £	Total funds 22/23 £
Fixed assets	0	0	0	1,471	180	1,651
Current assets	73,462	0	73,462	77,899	0	77,899
Creditors due within one year	(7,290)	0	(7,290)	(11,234)	0	(11,234)
<b>NET ASSETS</b>	<b>66,172</b>	<b>0</b>	<b>66,172</b>	<b>68,136</b>	<b>180</b>	<b>68,316</b>

**12 RELATED PARTIES**

No parties related to the board of HWSC received any remuneration or benefits in kind in the period reported in these financial statements.

None of the trustees were reimbursed for expenses relating to services provided to the charity as trustees.

**13 INDEPENDENT EXAMINATION**

A fee of £800 was accrued in the period for the independent examination and preparation of the accounts

**14 PAYROLL**

HWSC did not employ any staff on the payroll in 23/24 or in the previous year.

**15** Key Management decisions are taken by the Trustees: Susa Dewar as Secretary and Trevor Jones as Chair.

**HAVANT & WATERLOOVILLE SWIMMING CLUB**

England & Wales - Charity number 1173746

---

# Accounts

---



# HAVANT AND WATERLOOVILLE SWIMMING CLUB

## ANNUAL REPORT & ACCOUNTS

Financial Year 01<sup>st</sup> September 2022 – 31<sup>st</sup> August 2023

### Contents

1. Trustees Report.....	2
2. Independent Examiner's Report.....	6
3. Statement of Financial Activities .....	8
4. Balance Sheet.....	9
5. Notes to the Financial Statements.....	10

# HAVANT AND WATERLOOVILLE SWIMMING CLUB

## 1. Trustees Report

**Financial Year 01<sup>st</sup> September 2022 – 31<sup>st</sup> August 2023**

### Administrative Details

Charity Name: Havant and Waterlooville Swimming Club

Registered Charity No. 1173746

Principle and Registered Office: Waterlooville Leisure Centre, Waterlooville, Hampshire PO7 7UW

Email: [secretary@handwsc.co.uk](mailto:secretary@handwsc.co.uk)

Bankers: Santander, 10 North Street, Chichester, PO19 1LB

Independent Examiner: Derek Rodwell FCCA, Impact The Future Ltd, Bennett Verby, 7 St. Petersgate, Stockport, Cheshire. SK1 1EB

### Structure, Governance and Management

Havant and Waterlooville Swimming Club (HWSC) is governed by a board of trustees that include a Chair, Secretary and Treasurer. Any person who is invited to act as trustee and would not be disqualified from action may be appointed to be a trustee by the decision of the trustees. Helen Hull was the Chair of the Trustees during this financial year.

During the period, the following served as trustees of the charity:

- Helen Hull (Chair of Trustees) until March 2023 when she resigned as a Trustee
- Susan Dewar (Club Secretary)
- Julie Parmenter (Club Treasurer)
- Joanna Lorimer (Personnel)
- Jo Pabari
- Angela Cottrell
- Shukwai King
- Nathan Mitchell

Trustee meetings were held in person on **07 September 2022, 11 January 2023, 15 March 2023, 10 July 2023**, The Annual General Meeting for 2021 to 2022 was held in person and via TEAMS on Friday 21 April 2023.

The club uses Waterlooville Leisure Centre pool as it's main training and competition pool with additional time at Havant Leisure Centre, Bedales school pool on two evenings a week and Mountbatten Centre one evening a week. This is the first Annual Report since the club has resumed full training after the Covid restrictions.

HWSC is a Swim Mark accredited club and this was renewed in March 2023.

## **Objectives & Activities**

This is the Sixth Annual Report of the Havant and Waterlooville Swimming Club Charitable Incorporated Organisation (CIO). It covers the period from 01 September 2022 to 31 August 2023. The purpose of the Havant and Waterlooville SC is the promotion of community participation in healthy recreation by the provision of swimming.

The Club delivers this purpose by providing a structured swim training programme throughout the year at pools hired for the purpose. Swimmers are divided across a range of squads, grouped by age, ability, and their interest in competing. The Club is focused on the needs of all its swimmers, ensuring that they receive the best possible support to reach their full potential and long-term development. The Club provides a variety of opportunities to participate in swimming competitions both as part of a team and as individuals. Swimmers are supported in achieving their individual swimming goals, whether those be competing at county, regional or national level, or developing personal fitness and ability. The Club is inclusive of disabled swimmers and encourages parents and older swimmers to develop skills as volunteer officials and helpers.

## **Achievements & Performance**

We were able to hold our annual Club Championships in October 2022, and included three smaller clubs. We were able to hold our annual Peter Bull meet again in November 2022 and the entry conditions were altered to enable swimmers of all ages to compete this helped increase the opportunities for all swimmers to compete following the restrictions imposed by Covid.

The swimming programme is led by the Head Coach, Graham Pople and the day to day running of the Club is led by the Operational Committee of the Club who meet monthly. There were changes in our coaches during this period, Zoe Stemp left to join Winchester City Penguins having gained her level 3 coaching under the guidance of our head coach. Julie Freemantle joined us from Fareham Nomads and Tom Peddell returned. One further coach gained their assistant coaching qualification.

## **Swimmers from the club participated in:**

- Club Championships and Peter Bull competition in 2022.
- Portsmouth Northsea pre-Christmas meet.
- Presentation evening held at Horndean Technology College with an excellent presentation of the highlights of Club Championships the award of a Trophy to all participants and cups for the highest Aggregate scores for relevant Age Groups.no food.
- We held our annual Chris Hunt Challenge in January 2023, and the chosen charity was MIND.
- 2023 County Championships.
- Meets at Hart, Winchester and Cardiff.
- We competed in the Rother League and Junior Cup doing well enough to be promoted to Premier Division for both.
- We held our Swim out your Skin Meet in June 2023
- Hampshire Masters Championships was held at Mountbatten in June 2023 and we came third in the County.

## **What we did well, athlete swimming/competition/social**

- Swimmer and child safety are paramount, and we upheld our good safety record.
- Coach allocation covering all sessions was complex and achieved.
- The membership numbers had started to grow after Covid and we continued our initiative of working closely with the Horizon Swim school.

## **Payments to Trustees during Financial Year**

There were no payments made to trustees during the financial year.

The Finance Officer was paid £2,391 in total for the accounting during the year and our Internal examiner was paid £800.

## **Future**

Havant and Waterlooville Swimming Club plan to continue developing the para swimming area of the Club. Also continue recruitment from local Swim Schools.

We will continue to work with Horizon, our main pool provider, who themselves had been hit hard by the shutdown of pools and gym facilities. We are working their swim school and aiming to hold an increased number of Fun Galas for our younger swimmers.

## **Financial Review**

Income for the financial year totalled £198,497 (2022 £177,781) with the increase primarily down to successful hosting of competitions, especially Peter Bull and Swim Out of Your Skin, both generating more than £14,000 each in income, an increase of more than £4,000 each over the previous year.

Expenditure increased to £189,022 (2022 168,698) in line with the increase in competitions. The surplus on unrestricted funds for the year was £9,805 compared with a surplus of £10,913 in 2021/2022.

The Fundraising Committee continued its good work throughout the year with much needed funds raised through a variety of sources amounting to £1,589 in total. This included £327 that was raised at the Chris Hunt Challenge on behalf of Mind. A small amount of donations have been used to provide support in terms of reduced fees to swimmers whose family have faced financial hardship.

## **Reserves Policy**

It is the policy of the Club to have free reserves (unrestricted funds excluding fixed assets) available at any time to cover a minimum of 3 months' worth of costs. In terms of 2022-23 expenditure this would indicate holding free reserves of £47,091. As can be seen from note 11, the free reserves at the end of the year now total £66,665, representing 4 months of expenditure. This provides the charity with a healthy reserve to cover any significant increases in Pool Hire costs in the coming year.

## **Public Benefit**

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to the Charity Commission's general guidance on public benefit. As can be clearly seen from the list of above activities the income received by the Club is all utilised in the swimming programme, pool hire and coaching. The Club also supports both the home and away galas which are in the programme each year in accordance with the Club's objectives. There is also an annual fundraising event to raise money for a chosen charitable cause.

### **The Board of Trustees Responsibilities in relation to the financial statements**

Charity law requires the trustees to prepare a statement of financial activities and statement of assets and liabilities for each financial year, which gives a true and fair view of the state of affairs of the club and of its financial activities for that year and adequately distinguishes any material special trust or other restricted fund of the club. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the club will continue to operate.


The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the club, and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Havant and Waterlooville Swimming Club:

Name: Trevor Jones

Position: Chair of Trustees

Signature:

DocuSigned by:  
  
B91D507A94DE43E...

## **2. Independent Examiner's Report**

### **Independent examiner's report to the Trustees of The Havant and Waterlooville Swimming Club**

I report on the financial statements of the charity for the period ended 31 August 2023, which are set out on pages 8 to 13.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the 2011 Act). I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Certified Accountants.

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters that I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to any other than the charity and the charity's trustees as a body for my examination work, for this report or for the statements that I have made.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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:

- 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 2011 Act and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Regulation 8 of the Accounts Regulations and the 2011 Act

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:  
  
55EF4D4016D94BA...

Date: 27/03/2024

Derek Rodwell FCCA

Bennett Verby, 7 St Petersgate, Stockport, Cheshire. SK1 1EB

### 3. Statement of Financial Activities

**Havant and Waterlooville Swimming Club**  
**Statement of Financial Activities**  
**For the period 1st September 2022 to 31st August 2023**

	Note	Unrestricted funds 2022-23 £	Restricted funds 2022-23 £	Total funds 2022-23 £	Unrestricted funds 2021-22 £	Restricted funds 2021-22 £	Total funds 2021-22 £
<b>INCOME FROM:</b>							
<b>Voluntary income</b>	2	1,262	327	1,589	2,548	731	3,279
<b>Income from charitable activities</b>							
Subscriptions	3	138,224	0	138,224	135,023	0	135,023
Events	4	54,664	0	54,664	36,021	0	36,021
Sales of kit		4,020	0	4,020	3,458	0	3,458
		<b>196,908</b>	<b>0</b>	<b>196,908</b>	<b>174,502</b>	<b>0</b>	<b>174,502</b>
<b>TOTAL INCOME</b>		<b>198,170</b>	<b>327</b>	<b>198,497</b>	<b>177,050</b>	<b>731</b>	<b>177,781</b>
<b>EXPENDITURE ON:</b>							
<b>Charitable activities</b>							
Pool Hire		86,231	0	86,231	86,506	0	86,506
Coaches		42,129	0	42,129	37,979	0	37,979
Cost of kit for sale		3,796	0	3,796	3,700	0	3,700
Event costs	5	39,484	0	39,484	22,722	1,500	24,222
Administration	6	8,495	0	8,495	6,745	0	6,745
ASA payments		6,908	0	6,908	7,163	0	7,163
Depreciation of equipment		1,322	330	1,652	1,322	330	1,652
Gift to charity		0	327	327	0	731	731
<b>TOTAL EXPENDITURE</b>		<b>188,365</b>	<b>657</b>	<b>189,022</b>	<b>166,137</b>	<b>2,561</b>	<b>168,698</b>
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		<b>9,805</b>	<b>(330)</b>	<b>9,475</b>	<b>10,913</b>	<b>(1,830)</b>	<b>9,083</b>
<b>Total brought forward</b>		<b>58,331</b>	<b>510</b>	<b>58,841</b>	<b>47,418</b>	<b>2,340</b>	<b>49,758</b>
<b>TOTAL FUNDS AT 31 AUGUST</b>		<b>68,136</b>	<b>180</b>	<b>68,316</b>	<b>58,331</b>	<b>510</b>	<b>58,841</b>

## 4. Balance Sheet

### Havant and Waterlooville Swimming Club

#### Balance Sheet As at 31st August 2023

	Note	31st August 2023		31st August 2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	7	1,651	1,651	3,303	3,303
<b>CURRENT ASSETS</b>					
Stock of kit		1,345		1,297	
Sundry Debtors	8	2,242		2,108	
Cash at bank		74,312	77,899	61,688	65,093
<b>CREDITORS: amounts falling due within 12 months</b>					
	9	<u>(11,234)</u>	<u>(11,234)</u>	<u>(9,555)</u>	<u>(9,555)</u>
<b>NET CURRENT ASSETS</b>			<u>66,665</u>		<u>55,538</u>
<b>NET ASSETS</b>			<u><u>68,316</u></u>		<u><u>58,841</u></u>
<b>STATEMENT OF FUNDS</b>					
Restricted funds			180		510
Unrestricted funds			68,136		58,331
<b>TOTAL FUNDS</b>			<u><u>68,316</u></u>		<u><u>58,841</u></u>

#### Approved by the Board of Trustees

Signature

DocuSigned by:  
*Julie Parmenter*  
DABBBEB36F2348B...

Full Name: Julie Parmenter

## 5. Notes to the Financial Statements

### Havant & Waterlooville Swimming Club Notes to Accounts for the year to 31st August 2023

#### 1. Accounting Policies

##### **Basis of preparation**

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity expects to be able to continue in operation through the foreseeable future. Cash flow forecasts for the next 12 months indicate that income and cash balances carried forward should be sufficient to cover the budgeted costs. Further funds are being raised through fund-raising to help cover anticipated spending needs.

##### **Funds**

General funds represent the funds of the club that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Trust activities. Restricted funds are those donated for specific purposes.

##### **Fixed assets**

Assets costing above £1000 are capitalised in the accounts. Depreciation is accounted for on a straight-line basis of 20% a year for plant & machinery. This includes the timing boards purchased in conjunction with the Horizon pool in 2019/20.

##### **Investments**

The Charity has no investments at 31 August 2023.

##### **Grants**

Revenue grants are credited to the statement of financial activities when received or receivable whichever is earlier, unless they relate to a specific future period, in which case they are deferred.

## Havant and Waterlooville Swimming Club

### Notes to the financial statements For the period ended 31st August 2023

	Unrestricted funds 2022-23 £	Restricted funds 2022-23 £	Total funds 2022-23 £	Unrestricted funds 2021-22 £	Restricted funds 2021-22 £	Total funds 2021-22 £
<b>INCOME FROM:</b>						
<b>2 Voluntary Giving</b>						
Donations	1,589	0	1,589	2,548	731	3,279
	<b>1,589</b>	<b>0</b>	<b>1,589</b>	<b>2,548</b>	<b>731</b>	<b>3,279</b>
<b>3 Subscriptions</b>						
Squad Fees	123,542	0	123,542	120,511	0	120,511
Annual Subscriptions	7,328	0	7,328	7,193	0	7,193
New Members	520	0	520	705	0	705
ASA Upgrade	436	0	436	685	0	685
ASA Annual Fee	6,397	0	6,397	5,929	0	5,929
	<b>138,224</b>	<b>0</b>	<b>138,224</b>	<b>135,023</b>	<b>0</b>	<b>135,023</b>
<b>4 Events income</b>						
Swim out of your skin	14,499	0	14,499	9,831	0	9,831
Peter Bull	14,655	0	14,655	9,939	0	9,939
Club Championships	8,908	0	8,908	4,787	0	4,787
Rother League	569	0	569	667	0	667
Away Meets	7,883	0	7,883	6,089	0	6,089
Counties and Regionals	2,108	0	2,108	1,134	0	1,134
Development Meet	0	0	0	1,420	0	1,420
Social Events & Fun gala	2,398	0	2,398	1,244	0	1,244
PNSC End of Season	3,644	0	3,644	910	0	910
	<b>54,664</b>	<b>0</b>	<b>54,664</b>	<b>36,021</b>	<b>0</b>	<b>36,021</b>
<b>EXPENDITURE:</b>						
<b>5 Events costs</b>						
Swim out of your skin costs	7,533	0	7,533	4,779	0	4,779
Peter Bull Costs	5,835	0	5,835	4,708	0	4,708
Club Championship Costs	5,717	0	5,717	1,301	1,500	2,801
Rother League costs	990	0	990	643	0	643
National Expenses	1,326	0	1,326	243	0	243
Away Meets Costs	8,663	0	8,663	6,778	0	6,778
Counties and Regional Expenses	4,466	0	4,466	2,206	0	2,206
Development Meet costs	0	0	0	592	0	592
Social Event & fun gala costs	1,188	0	1,188	420	0	420
PNSC End of Season costs	3,768	0	3,768	1,054	0	1,054
	<b>39,484</b>	<b>0</b>	<b>39,484</b>	<b>22,722</b>	<b>1,500</b>	<b>24,222</b>
<b>6 Administration costs</b>						
Finance officer costs	3,021	0	3,021	2,180	0	2,180
Independent Examination fees	800	0	800	800	0	800
Bank fees	1,882	0	1,882	1,628	0	1,628
IT software & consumables	2,395	0	2,395	1,543	0	1,543
Other admin costs	397	0	397	595	0	595
	<b>8,495</b>	<b>0</b>	<b>8,495</b>	<b>6,745</b>	<b>0</b>	<b>6,745</b>

**Gifts made**

A gift of £327 was made to the Mind charity during the year

**7 TANGIBLE FIXED ASSETS**Timing clocks  
£Assets at cost

Closing balance 31/8/22	8,259
Purchases 22/23	0
Closing balance 31/8/23	8,259

Depreciation

Closing balance on accumulated depreciation 31/8/22	4,956
Charge for period 22/23	1,652
Closing balance on accumulated depreciation 31/8/23	6,608

Closing balance on fixed assets 31/8/22	3,303
---	-------

Closing balance on fixed assets 31/8/23	1,651
---	-------

**8 DEBTORS**

	31/08/2022 £	31/08/2022 £
Prepayments	1,962	2,045
Accounts receivable	280	63
	<u>2,242</u>	<u>2,108</u>

**9 CREDITORS**

	31/08/2022 £	31/08/2022 £
<b>Amounts falling due within one year</b>		
Accounts payable	964	2,135
Accruals and deferred income	10,270	7,420
	<u>11,234</u>	<u>9,555</u>

**10 STATEMENT OF FUNDS**

	Opening Balance 31/08/2021 £	Incoming resources 21/22 £	Resources expended 21/22 £	Closing Balance 31/08/2022 £	Incoming resources 22/23 £	Resources expended 22/23 £	Balance 2020 31/08/2023 £
<b>Unrestricted Funds</b>	47,418	177,050	(166,137)	58,331	198,170	(188,365)	68,136
<b>Restricted funds</b>							
Grant for timing boards	840	0	(330)	510	0	(330)	180
Gift to charity (MIND in 22/23)	0	731	(731)	0	327	(327)	0
Grant for club championships (Oct 21)	1,500	0	(1,500)	0	0	0	0
<b>Total restricted funds</b>	2,340	731	(2,561)	510	327	(657)	180
<b>Total Funds</b>	<u>49,758</u>	<u>177,781</u>	<u>(168,698)</u>	<u>58,841</u>	<u>198,497</u>	<u>(189,022)</u>	<u>68,316</u>

**11 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds 22/23 £	Restricted funds 22/23 £	Total funds 22/23 £	Unrestricted funds 21/22 £	Restricted funds 21/22 £	Total funds 21/22 £
Fixed assets	1,471	180	1,651	1,141	510	1,651
Current assets	77,899	0	77,899	65,093	0	65,093
Creditors due within one year	(11,234)	0	(11,234)	(9,555)	0	(9,555)
<b>NET ASSETS</b>	<u>68,136</u>	<u>180</u>	<u>68,316</u>	<u>56,679</u>	<u>510</u>	<u>57,189</u>

**12 RELATED PARTIES**

No parties related to the board of HWSC received any remuneration or benefits in kind in the period reported in these financial statements.

None of the trustees were reimbursed for expenses relating to services provided to the charity as trustees.

**13 INDEPENDENT EXAMINATION**

A fee of £800 was accrued in the period for the independent examination and preparation of the accounts

**14 PAYROLL**

HWSC did not employ any staff on the payroll in 22/23 or in the previous year.

**HAVANT & WATERLOOVILLE SWIMMING CLUB**

England & Wales - Charity number 1173746

---

# Accounts

---



# HAVANT AND WATERLOOVILLE SWIMMING CLUB

## ANNUAL REPORT & ACCOUNTS

Financial Year 01<sup>st</sup> September 2021 – 31<sup>st</sup> August 2022

### Contents

Page

<b>1. Trustees Report</b>	<b>2</b>
<b>2. Independent Examiner's Report</b>	<b>6</b>
<b>3. Statement of Financial Activities</b>	<b>8</b>
<b>4. Balance Sheet</b>	<b>9</b>
<b>5. Notes to the Financial Statements</b>	<b>10</b>

# HAVANT AND WATERLOOVILLE SWIMMING CLUB

## 1. Trustees Report

**Financial Year 01<sup>st</sup> September 2021 – 31<sup>st</sup> August 2022**

### **Administrative Details**

Charity Name: Havant and Waterlooville Swimming Club

Registered Charity No. 1173746

Principle and Registered Office: Waterlooville Leisure Centre, Waterlooville,  
Hampshire PO7 7UW

Email: [secretary@handwsc.co.uk](mailto:secretary@handwsc.co.uk)

Bankers: Santander, 10 North Street, Chichester, PO19 1LB

Independent Examiner: Derek Rodwell FCCA, Impact The Future Ltd, Bennett Verby,  
7 St. Petersgate, Stockport, Cheshire. SK1 1EB

### **Structure, Governance and Management**

Havant and Waterlooville Swimming Club (HWSC) is governed by a board of trustees that include a Chair, Secretary and Treasurer. Any person who is invited to act as trustee and would not be disqualified from action may be appointed to be a trustee by the decision of the trustees. Helen Hull was the Chair of the Trustees during this financial year.

During the period, the following served as trustees of the charity:

- Helen Hull (Chair of Trustees)
- Susan Dewar (Club Secretary)
- Julie Parmenter (Club Treasurer)
- Joanna Lorimer (Personnel)
- Jo Pabari
- Angela Cottrell
- Shukwai King
- Nathan Walker

Trustee meetings continued to be held via zoom throughout this period. They were held on **27 January 2022, 27 April 2022 and 22 June 2022**. The Annual General Meeting for 2021 to 2022 was held via Zoom on 21 May 2022.

Club swimming returned to full hours in September 2021 following the ending of Covid 19 restrictions. The club uses Waterlooville Leisure Centre pool as it's main training and competition pool with additional time at Havant Leisure Centre and Bedales school pool on two evenings a week.

HWSC is a Swim Mark accredited club and this was renewed in March 2022.

## **Objectives & Activities**

This is the Fifth Annual Report of the Havant and Waterlooville Swimming Club Charitable Incorporated Organisation (CIO). It covers the period from 01 September 2021 to 31 August 2022. The purpose of the Havant and Waterlooville SC is the promotion of community participation in healthy recreation by the provision of swimming.

The Club delivers this purpose by providing a structured swim training programme throughout the year at pools hired for the purpose. Swimmers are divided across a range of squads, grouped by age, ability, and their interest in competing. The Club is focused on the needs of all its swimmers, ensuring that they receive the best possible support to reach their full potential and long-term development. The Club provides a variety of opportunities to participate in swimming competitions both as part of a team and as individuals. Swimmers are supported in achieving their individual swimming goals, whether those be competing at county, regional or national level, or developing personal fitness and ability. The Club is inclusive of disabled swimmers and encourages parents and older swimmers to develop skills as volunteer officials and helpers.

## **Achievements & Performance**

Full numbers in the pool and a full timetable did not start again following Covid 19 restrictions until September 2021. We were able to hold our annual Club Championships in October 2021, and included two smaller clubs. We were able to hold our annual Peter Bull meet again in November 2021 and the entry conditions were altered to enable swimmers of all ages to compete this helped increase the opportunities for all swimmers to start competing again following the restrictions of the past 2 years.

The swimming programme is led by the Head Coach, Graham Pople and the day to day running of the Club is led by the Operational Committee of the Club who meet monthly. There were no changes in our coaches during this period and two helpers were supported to gain their level one coaching assistant qualifications.

### **Swimmers from the club participated in:**

- A virtual Arena League competition followed by our Club Championships and Peter Bull competition in 2021.
- Portsmouth Northsea pre-Christmas meet.
- Presentation evening held at Horndean Technology College but with no food. There was a smaller attendance than was usual before Covid 19 but those who attended appeared to enjoy the evening.
- We held our annual Chris Hunt Challenge in January 2022 and the chosen charity was Alzheimer's raising £700 which was recognised and appreciated by the Charity.
- 2022 County Championships.
- 62 of our swimmers entered a meet at Hart and others swam at Development meet held at Winchester.
- Rother League started again which was fun for all our swimmers.
- Swim out your Skin Meet in June 2022
- Hampshire Masters Championships was held again at Winchester in June 2022.

## **What we did well, athlete swimming/competition/social**

- Swimmer and child safety are paramount, and we upheld our good safety record.
- Coach allocation covering all sessions was complex and achieved.
- The membership numbers were fewer than pre Covid 19 but we have started to recruit new swimmers and have built a good relationship with Horizon Swim School which has helped us recruit swimmers who are levels 8, 9 and 10 of swimming lessons.

## **Payments to Trustees during Financial Year**

There were no payments made to trustees during the financial year.

The Finance Officer was paid £2,180 in total for the accounting during the year and our Internal examiner was paid £800.

## **Future**

Havant and Waterlooville Swimming Club plan to continue developing the para swimmer area of the Club. We have a coach who has developed nationally recognised skills in this area. At the same time, our main aim will be to regain pool time for all swimmers and to rebuild the skills, strength and confidence of our swimmers following the long periods of absence from the pool.

We will continue to work with Horizon, our main pool provider, who themselves has been hit hard by the shutdown of pools and gym facilities. The lane ropes have been replaced and all the race electronics are now in place and appreciated by the limited number of spectators allowed into the pool during the period of this report. We are working their swim school and aiming to hold an increased number of Fun Galas for our younger swimmers.

## **Financial Review**

Income for the financial year totalled £177,781 (2021 £97,914) returning the Club to pre Covid 19 levels. Expenditure increased to £168,698 (2021 £95,779) in line with the return to a full schedule of training and competitions. The surplus on unrestricted funds for the year was £10,913 compared with a surplus of £965 in 2020/2021.

With the return to competition, the Club was able to raise funds through hosting other clubs. The surplus made on these events covers the administrative costs of running the club.

The Fundraising Committee continued its good work throughout the year with much needed funds raised through a variety of sources amounting to £3,279 in total. This included £730.59 that was raised at the Chris Hunt Challenge and were donated to The Alzheimer's Society.

## **Reserves Policy**

It is the policy of the Club to have free reserves (unrestricted funds excluding fixed assets) available at any time to cover a minimum of 3 months' worth of costs. In terms of 2021-22 expenditure this would indicate holding free reserves of £42k. As can be seen from note 11, the free reserves at the end of the year came to was £56k, representing 4 months of expenditure.

## Public Benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to the Charity Commission's general guidance on public benefit. As can be clearly seen from the list of above activities the income received by the Club is all utilised in the swimming programme, pool hire and coaching. The Club also supports both the home and away galas which are in the programme each year in accordance with the Club's objectives. There is also an annual fundraising event to raise money for a chosen charitable cause.

## The Board of Trustees Responsibilities in relation to the financial statements

Charity law requires the trustees to prepare a statement of financial activities and statement of assets and liabilities for each financial year, which gives a true and fair view of the state of affairs of the club and of its financial activities for that year and adequately distinguishes any material special trust or other restricted fund of the club. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the club will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the club, and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Havant and Waterlooville Swimming Club:

Name: Dr Helen Hull

Position: Chair of Trustees

Signature:



21/04/2023

## **Independent examiner's report to the Trustees of The Havant and Waterlooville Swimming Club**

I report on the financial statements of the charity for the period ended 31 August 2022, which are set out on pages 8 to 13.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the 2011 Act). I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Certified Accountants

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters that I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to any other than the charity and the charity's trustees as a body for my examination work, for this report or for the statements that I have made.

### **Basis of independent examiner's report**

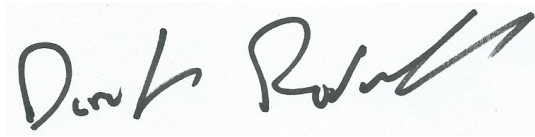
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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:

- 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 2011 Act ; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Regulation 8 of the Accounts Regulations and the 2011 Acthave not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read "Derek Rodwell", is centered on the page. The signature is written in a cursive style with a prominent upward stroke at the end.

Date: 9<sup>th</sup> May 2023

Derek Rodwell FCCA

Bennett Verby, 7 St Petersgate, Stockport, Cheshire. SK1 1EB

### 3. Statement of Financial Activities

**Havant and Waterlooville Swimming Club**  
**Statement of Financial Activities**  
**For the period 1st September 2021 to 31st August 2022**

	Note	Unrestricted funds 2021-22 £	Restricted funds 2021-22 £	Total funds 2021-22 £	Unrestricted funds 2020-21 £	Restricted funds 2020-21 £	Total funds 2020-21 £
<b>INCOME FROM:</b>							
<b>Voluntary income</b>	2	2,548	731	3,279	2,084	1,500	3,584
<b>Income from charitable activities</b>							
Subscriptions	3	135,023	0	135,023	90,636	0	90,636
Events	4	36,021	0	36,021	2,254	0	2,254
Sales of kit		3,458	0	3,458	1,440	0	1,440
		<u>174,502</u>	<u>0</u>	<u>174,502</u>	<u>94,330</u>	<u>0</u>	<u>94,330</u>
<b>TOTAL INCOME</b>		<u>177,050</u>	<u>731</u>	<u>177,781</u>	<u>96,414</u>	<u>1,500</u>	<u>97,914</u>
<b>EXPENDITURE ON:</b>							
<b>Charitable activities</b>							
Pool Hire		86,506	0	86,506	60,630	0	60,630
Coaches		37,979	0	37,979	18,939	0	18,939
Cost of kit for sale		3,700	0	3,700	998	0	998
Event costs	5	22,722	1,500	24,222	2,318	0	2,318
Administration	6	6,745	0	6,745	5,048	0	5,048
ASA payments		7,163	0	7,163	6,195	0	6,195
Depreciation of equipment		1,322	330	1,652	1,322	330	1,652
Gift to charity		0	731	731	0	0	0
<b>TOTAL EXPENDITURE</b>		<u>166,137</u>	<u>2,561</u>	<u>168,698</u>	<u>95,449</u>	<u>330</u>	<u>95,779</u>
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		<u>10,913</u>	<u>(1,830)</u>	<u>9,083</u>	<u>965</u>	<u>1,170</u>	<u>2,135</u>
<b>Total brought forward</b>		<u>47,418</u>	<u>2,340</u>	<u>49,758</u>	<u>46,453</u>	<u>1,170</u>	<u>47,623</u>
<b>TOTAL FUNDS AT 31 AUGUST 2022</b>		<u>58,331</u>	<u>510</u>	<u>58,841</u>	<u>47,418</u>	<u>2,340</u>	<u>49,758</u>

## 4. Balance Sheet

### Havant and Waterlooville Swimming Club

#### Balance Sheet As at 31st August 2022

	Note	31st August 2022		31st August 2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	7	3,303	3,303	4,955	4,955
<b>CURRENT ASSETS</b>					
Stock of kit		1,297		2,302	
Sundry Debtors	8	2,108		1,105	
Cash at bank		61,688	65,093	54,329	57,736
<b>CREDITORS: amounts falling due within 12 months</b>					
	9	<u>(9,555)</u>	<u>(9,555)</u>	<u>(12,934)</u>	<u>(12,934)</u>
<b>NET CURRENT ASSETS</b>			<u>55,538</u>		<u>44,802</u>
<b>NET ASSETS</b>			<u><u>58,841</u></u>		<u><u>49,758</u></u>
<b>STATEMENT OF FUNDS</b>					
Restricted funds			510		2,340
Unrestricted funds			58,331		47,418
<b>TOTAL FUNDS</b>			<u><u>58,841</u></u>		<u><u>49,758</u></u>

Approved By The Trustees

Signature:



Name: Julie Parmenter

Date: 21<sup>st</sup> April 2023

## 5. Notes to the Financial Statements

### Havant & Waterlooville Swimming Club

### Notes to Accounts for the year to 31st August 2022

#### 1. Accounting Policies

##### Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity expects to be able to continue in operation through the foreseeable future. Cash flow forecasts for the next 12 months indicate that income and cash balances carried forward should be sufficient to cover the budgeted costs. Further funds are being raised through fund-raising to help cover anticipated spending needs.

##### Funds

General funds represent the funds of the club that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Trust activities. Restricted funds are those donated for specific purposes.

##### Fixed assets

Assets costing above £1000 are capitalised in the accounts. Depreciation is accounted for on a straight-line basis of 20% a year for plant & machinery. This includes the timing boards purchased in conjunction with the Horizon pool in 2019/20.

##### Investments

The Charity has no investments at 31 August 2022.

##### Grants

Revenue grants are credited to the statement of financial activities when received or receivable whichever is earlier, unless they relate to a specific future period, in which case they are deferred.

## Havant and Waterlooville Swimming Club

### Notes to the financial statements For the period ended 31st August 2022

	Unrestricted funds 2021-22 £	Restricted funds 2021-22 £	Total funds 2021-22 £	Unrestricted funds 2020-21 £	Restricted funds 2020-21 £	Total funds 2020-21 £
<b>INCOME FROM:</b>						
<b>2 Voluntary Giving</b>						
Donations	2,548	731	3,279	1,834	0	1,834
Grants	0	0	0	250	1,500	1,750
	<u>2,548</u>	<u>731</u>	<u>3,279</u>	<u>2,084</u>	<u>1,500</u>	<u>3,584</u>
<b>3 Subscriptions</b>						
Squad Fees	120,511	0	120,511	77,096	0	77,096
Annual Subscriptions	7,193	0	7,193	6,702	0	6,702
New Members	705	0	705	461	0	461
ASA Upgrade	685	0	685	74	0	74
ASA Annual Fee	5,929	0	5,929	6,302	0	6,302
	<u>135,023</u>	<u>0</u>	<u>135,023</u>	<u>90,636</u>	<u>0</u>	<u>90,636</u>
<b>4 Events income</b>						
Swim out of your skin	9,831	0	9,831	0	0	0
Peter Bull	9,939	0	9,939	0	0	0
Club Championships	4,787	0	4,787	0	0	0
Rother League	667	0	667	0	0	0
Away Meets	6,089	0	6,089	2,254	0	2,254
Counties and Regionals	1,134	0	1,134	0	0	0
Development Meet	1,420	0	1,420	0	0	0
Social Events	1,244	0	1,244	0	0	0
PNSC End of Season	910	0	910	0	0	0
	<u>36,021</u>	<u>0</u>	<u>36,021</u>	<u>2,254</u>	<u>0</u>	<u>2,254</u>
<b>EXPENDITURE:</b>						
<b>5 Events costs</b>						
Swim out of your skin costs	4,779	0	4,779	0	0	0
Peter Bull Costs	4,708	0	4,708	0	0	0
Club Championship Costs	1,301	1,500	2,801	0	0	0
Rother League costs	643	0	643	0	0	0
National Expenses	243	0	243	0	0	0
Away Meets Costs	6,778	0	6,778	2,318	0	2,318
Counties and Regional Expenses	2,206	0	2,206	0	0	0
Development Meet costs	592	0	592	0	0	0
Social Event costs	420	0	420	0	0	0
PNSC End of Season costs	1,054	0	1,054	0	0	0
	<u>22,722</u>	<u>1,500</u>	<u>24,222</u>	<u>2,318</u>	<u>0</u>	<u>2,318</u>
<b>6 Administration costs</b>						
Finance officer costs	2,180	0	2,180	2,148	0	2,148
Independent Examination fees	800	0	800	850	0	850
Bank fees	1,628	0	1,628	1,020	0	1,020
Other admin costs	2,137	0	2,137	1,031	0	1,031
	<u>6,745</u>	<u>0</u>	<u>6,745</u>	<u>5,048</u>	<u>0</u>	<u>5,048</u>

## Havant and Waterlooville Swimming Club

### Notes to the financial statements For the period ended 31st August 2022

#### Gifts made

A gift of £731 was made to the Alzheimers Society during the year.

#### 7 TANGIBLE FIXED ASSETS

	Timing clocks £
<u>Assets at cost</u>	
Closing balance 31/8/21	8,259
Purchases 21/22	0
Closing balance 31/8/21	8,259
<u>Depreciation</u>	
Closing balance on accumulated depreciation 31/8/21	3,304
Charge for period 21/22	1,652
Closing balance on accumulated depreciation 31/8/22	4,956
Closing balance on fixed assets 31/8/21	4,955
Closing balance on fixed assets 31/8/22	3,303

#### 8 DEBTORS

	31/08/2022 £	31/08/2021 £
Squad fees owed	0	77
Prepayments	2,045	965
Accounts receivable	63	63
	2,108	1,105

#### 9 CREDITORS

	31/08/2022 £	31/08/2021 £
<b>Amounts falling due within one year</b>		
Accounts payable	2,135	1,385
Accruals and deferred income	7,420	10,862
Income in advance	0	687
	9,555	12,934

#### 10 STATEMENT OF FUNDS

	Opening Balance 01/09/2020 £	Incoming resources 20/21	Resources expended 20/21	Closing Balance 31/08/2021 £	Incoming resources 21/22 £	Resources expended 21/22 £	Balance 2020 31/08/2022 £
<b>Unrestricted Funds</b>	46,453	96,414	(95,449)	47,418	177,050	(166,137)	58,331
<b>Restricted funds</b>							
Grant for timing boards	1,170	0	(330)	840	0	(330)	510
Gift to charity	0	0	0	0	731	(731)	0
Grant for club championships (Oct 21)		1,500		1,500	0	(1,500)	0
<b>Total restricted funds</b>	1,170	1,500	(330)	2,340	731	(2,561)	510
<b>Total Funds</b>	47,623	97,914	(95,779)	49,758	177,781	(168,698)	58,841

## Havant and Waterlooville Swimming Club

### Notes to the financial statements For the period ended 31st August 2022

#### 11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 21/22 £	Restricted funds 21/22 £	Total funds 21/22 £	Unrestricted funds 20/21 £	Restricted funds 20/21 £	Total funds 20/21 £
Fixed assets	2,793	510	3,303	4,115	840	4,955
Current assets	65,093	0	65,093	56,236	1,500	57,736
Creditors due within one year	(9,555)	0	(9,555)	(12,934)	0	(12,934)
<b>NET ASSETS</b>	<b>58,331</b>	<b>510</b>	<b>58,841</b>	<b>47,417</b>	<b>2,340</b>	<b>49,757</b>

#### 12 RELATED PARTIES

No parties related to the board of HWSC received any remuneration or benefits in kind in the period reported in these financial statements.

None of the trustees were reimbursed for expenses relating to services provided to the charity as trustees.

#### 13 INDEPENDENT EXAMINATION

A fee of £800 was accrued in the period for the independent examination and preparation of the accounts

**HAVANT & WATERLOOVILLE SWIMMING CLUB**

England & Wales - Charity number 1173746

---

# Accounts

---



# HAVANT AND WATERLOOVILLE SWIMMING CLUB

## ANNUAL REPORT & ACCOUNTS

Financial Year 01<sup>st</sup> September 2020 – 31<sup>st</sup> August 2021

### Contents

<b>1. Trustees Report</b> .....	2
<b>2. Independent Examiner's Report</b> .....	7
<b>3. Statement of Financial Activities</b> .....	9
<b>4. Balance Sheet</b> .....	10
<b>5. Notes to the Financial Statements</b> .....	11

# HAVANT AND WATERLOOVILLE SWIMMING CLUB

## 1. Trustees Report

### Financial Year 01<sup>st</sup> September 2020 – 31<sup>st</sup> August 2021

#### Administrative Details

Charity Name: Havant and Waterlooville Swimming Club

Registered Charity No. 1173746

Principle and Registered Office: Waterlooville Leisure Centre, Waterlooville, Hampshire PO7 7UW

Email: [secretary@handwsc.co.uk](mailto:secretary@handwsc.co.uk)

Bankers: Santander, 10 North Street, Chichester, PO19 1LB

Independent Examiner: Derek Rodwell FCCA, Impact The Future Ltd, Bennett Verby, 7 St. Petersgate, Stockport, Cheshire. SK1 1EB

#### Structure, Governance and Management

Havant and Waterlooville Swimming Club (HWSC) is governed by a board of trustees that include the Chair, Secretary and Treasurer. Any person who is invited to act as trustee and would not be disqualified from action may be appointed to be a trustee by the decision of the trustees. Helen Hull was the Chair of the Trustees during this financial year.

During the period, the following served as trustees of the charity:

- Helen Hull (Chair of Trustees)
- Susan Dewar (Club Secretary)
- Julie Parmenter (Treasurer from 24 September 2020)
- Joanna Lorimer (Personnel)
- Steve Faull (Health and Safety) until AGM 22 May 2021
- Kenneth Parry
- Jo Pabari from 22 May 2021

Trustee meetings continued to be held via zoom throughout this period due to Covid 19 restrictions. They were held on **24 September 2020** (due to illness this was non-quorate and a one issue meeting to agree the appointment of a new Finance Officer), **29 October 2020**, at this meeting there was the formal handover of the Treasurer role from Jo Lorimer to Julie Parmenter, **15 January 2021, 31 March 2021 and 5 July 2021**. The Annual General Meeting for 2019 to 2020 was held via Zoom on 22 May 2021.

All club swimming finished on Friday 20 March 2020 and resumed on Monday 10 August 2020 with a very limited timetable. Evening training resumed in September 2020 still with the restrictions of 40 swimmers at Waterlooville and 30 at Havant in the pool at any one time and staggered entry and leaving times. This continued until 3 November 2020 when the pools were closed, and all swimming stopped.

Swimming resumed on 12 April 2021, for swimmers under 18 years of age and then on 17 May for all remaining swimmers. The restrictions on numbers in the pool remained until September 2021.

HWSC is a Swim Mark accredited club and we retained our accreditation for a further year in March 2021.

### **Objectives & Activities**

This is the Fourth Annual Report of the Havant and Waterlooville Swimming Club Charitable Incorporated Organisation (CIO). It covers the period from 01 September 2020 to 31 August 2021. The purpose of the Havant and Waterlooville SC is the promotion of community participation in healthy recreation by the provision of facilities for swimming.

The Club delivers this purpose by providing a structured swim training programme throughout the year at pools hired for the purpose. Swimmers are divided across a range of squads, grouped by age, ability, and their interest in competing. The Club is focused on the needs of all its swimmers, ensuring that they receive the best possible support to reach their full potential and long-term development. The Club provides a variety of opportunities to participate in swimming competitions both as part of a team and as individuals. Swimmers are supported in achieving their individual swimming goals, whether those be competing at county, regional or national level, or developing personal fitness and ability. The Club is inclusive of disabled swimmers and encourages parents and older swimmers to develop skills as volunteer officials and helpers.

### **Achievements & Performance**

National Covid 19 Guidance restricted swimming during September 2020 with a further period of no swimming from November 2020 to April 2021. Full numbers in the pool and a full timetable did not start until September 2021. There have been no Open Competitions during the time covered by this report. We managed to participate in single club events submitting our results to be shared nationally.

The swimming programme is led by the Head Coach, Graham Pople and the day to day running of the Club is led by the Operational Committee of the Club, the members of which met monthly prior to lockdown and jointly with Trustees, as mentioned above, during periods of restricted swimming.

On the 10 August 2020, the Club started swimming at Waterlooville Leisure Centre only from 05.30 to 07.15 seven mornings a week. During August 2020 a maximum of 40 swimmers was permitted in the pool, in groups of 10 swimmers, in each of 4 double

lanes. Credit goes to our youngest and most junior swimmers who swam on a Sunday morning from 05.30 during this period

One coach resigned, in February 2021, otherwise the coaching staff remained stable throughout

#### **Swimmers from the club participated in:**

- 3 level X Swim England events, one for each of our 3 top squads, our results were collated nationally this enabled a swimmer to compare their performances with previous times and with others of the same age.
- A virtual international Para Swimming Meet. The times swum by our para swimmer in level X meant that she qualified for the 50-backstroke final of the international event. She had to swim 50 backstrokes again as a timed swim and this was videoed and then shown together with the other 7 participants online. It was made to look like every swim was live even though they were videoed in the swimmers' club pools.
- Virtual Arena League for swimmers aged 9/10, 11 and 12 years. These events were held over 3 sessions and the results collated nationally. Thanks go to all those who volunteered to time and collate the results for these events.

There were no National, Regional, County or Club events during 2020/21 for age group or master's swimmers. The first galas were not held until September 2021.

Our swimmers are to be congratulated on continuing their training during this time and preparing themselves for Club Champs in October 2021.

#### **What we did well, athlete swimming/competition/social**

- Swimmer and child safety are paramount, and we upheld our good safety record.
- We kept to all the Covid 19 regulations well supported by the risk assessments undertaken by Steve Faull together with those produced by our Horizon our pool provider.
- Club captains created a "Return to Swimming" video, which was well received by swimmers and Horizon.
- Coach allocation covering all sessions was complex and achieved.
- Unfortunately, we were unable to hold our annual Charity Event, Chris Hunt swim.

#### **Payments to Trustees during Financial Year**

There were no payments made to trustees during the financial year.

The Finance Officers were paid £2,147.50 in total for the accounting during the year and our auditor was paid £850

## **Future Plans**

Havant and Waterlooville Swimming Club plan to continue developing the para swimmer area of the Club. We have a coach who has developed nationally recognised skills in this area. At the same time, our main aim will be to regain pool time for all swimmers and to rebuild the skills, strength and confidence of our swimmers following the long periods of absence from the pool.

We will continue to work with Horizon, our main pool provider, who themselves has been hit hard by the shutdown of pools and gym facilities. We have liaised with them over all the arrangement required by the Covid-19 regulations including our risk assessments.

## **Covid-19**

Like all swimming clubs we have been hit hard financially and recreationally by Covid-19. Many hours of work by our Committee, Trustees, parent helpers, coaches and club captains were, and continue to be, undertaken to enable swimming to take place during the periods between lockdowns. A special thanks to all those parents who have supervised and organised the swimmers into the correct lanes for swimming, kept accurate records of attendance and patiently sat poolside during the swim sessions.

## **Financial Review**

Income for the financial year totalled £97,914 (2020 £126,159) with expenditure of £95,779 (2020 £119,149). The surplus for the year was £2,135 compared with a surplus of £7,010 in 2019/20.

Covid-19 severely restricted the amount of pool time we could offer the swimmers, and this can be seen in the reduced income for the year. With there being no swimming for significant periods of time, the annual membership fees were reduced by 25% to reflect this. When the restrictions on swimming were lifted, the costs of providing the sessions were reviewed each month and the charge to swimmers was adjusted to ensure all costs were being covered.

The Fundraising Committee was set up during the year to raise much needed funds for the Club. This included a Grant of £1,500 to support the Club Championships and is included in Restricted Reserves.

During the year, the accounts were switched to an accrual basis to better reflect the reserve position of the charity. The prior year numbers have been adjusted to be on the same basis for comparative purposes.

## **Reserves Policy**

It is the policy of the Club to have reserves available at any time to cover 3 months' worth of costs. In terms of 2020-21 expenditure this would indicate holding reserves of £24k. As can be seen from these financial statements the funds balance at the end of the year was £50k, representing 6 months reserves.

## **Public Benefit**

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to the Charity Commission's general guidance on public benefit. As can be clearly seen from the list of above activities the income received by the Club is all utilised in the swimming programme, pool hire and coaching. The Club also supports both the home and away galas which are in the programme each year in accordance with the Club's objectives. There is also an annual fundraising event to raise money for a chosen charitable cause.

## **The Board of Trustees Responsibilities in relation to the financial statements**

Charity law requires the trustees to prepare a statement of financial activities and statement of assets and liabilities for each financial year, which gives a true and fair view of the state of affairs of the club and of its financial activities for that year and adequately distinguishes any material special trust or other restricted fund of the club. In preparing those financial statements the trustees are required to:


- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the club will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the club, and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Havant and Waterlooville Swimming Club:

Name: Dr Helen Hull

Position: Chair of Trustees

Signature: 

Date: 22.05.2022

## **Independent examiner's report to the Trustees of The Havant and Waterlooville Swimming Club**

I report on the financial statements of the charity for the period ended 31 August 2021, which are set out on pages 9 to 14.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the 2011 Act). I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Certified Accountants

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters that I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to any other than the charity and the charity's trustees as a body for my examination work, for this report or for the statements that I have made.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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:

- 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 2011 Act; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Regulation 8 of the Accounts Regulations and the 2011 Acthave not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'Derek Rodwell', is centered on the page. The signature is written in a cursive style with a prominent upward stroke at the end.

Date: 17<sup>th</sup> June 2022

Derek Rodwell FCCA

Bennett Verby, 7 St Petersgate, Stockport, Cheshire. SK1 1EB

**Havant and Waterlooville Swimming Club**  
**Statement of financial Activities**  
For the period 1st September 2020 to 31st August 2021

	Note	Unrestricted funds 2020-21 £	Restricted funds 2020-21 £	Total funds 2020-21 £	Unrestricted funds 2019-20 £	Restricted funds 2019-20 £	Total funds 2019-20 £
<b>INCOME FROM:</b>							
<b>Voluntary income</b>	2	2,084	1,500	3,584	1,275	0	1,275
<b>Income from charitable activities</b>							
Subscriptions	3	90,636	0	90,636	94,802	0	94,802
Events	4	2,254	0	2,254	29,720	0	29,720
Sales of kit		1,440	0	1,440	362	0	362
		<b>94,330</b>	<b>0</b>	<b>94,330</b>	124,884	0	124,884
<b>TOTAL INCOME</b>		<b>96,414</b>	<b>1,500</b>	<b>97,914</b>	126,159	0	126,159
<b>EXPENDITURE ON:</b>							
<b>Charitable activities</b>							
Pool Hire		60,630	0	60,630	57,453	0	57,453
Coaches		18,939	0	18,939	29,500	0	29,500
Cost of kit for sale		998	0	998	286	0	286
Event costs	5	2,318	0	2,318	16,933	0	16,933
Administration	6	5,048	0	5,048	6,778	0	6,778
ASA payments		6,195	0	6,195	6,548	0	6,548
Depreciation of equipment		1,322	330	1,652	1,322	330	1,652
<b>TOTAL EXPENDITURE</b>		<b>95,449</b>	<b>330</b>	<b>95,779</b>	118,819	330	119,149
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		<b>965</b>	<b>1,170</b>	<b>2,135</b>	7,340	(330)	7,010
<b>Total brought forward</b>		<b>46,453</b>	<b>1,170</b>	<b>47,623</b>	39,113	1,500	40,613
<b>TOTAL FUNDS AT 31 AUGUST 2021</b>		<b>47,418</b>	<b>2,340</b>	<b>49,757</b>	46,453	1,170	47,623

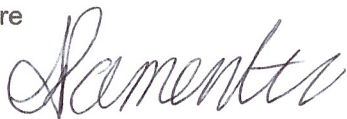
Comparatives have been adjusted to reflect the change in accounting policy from receipts and payments to accruals.  
See note 14 for details,

**Havant and Waterlooville Swimming Club**  
**Balance Sheet**  
**As at 31st August 2021**

	Note	31st August 2021		31st August 2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	7	4,955	4,955	6,607	6,607
<b>CURRENT ASSETS</b>					
Stock of kit		2,302		2,900	
Sundry Debtors	8	1,105		2,190	
Cash at bank		54,329	57,736	42,112	47,203
<b>CREDITORS: amounts falling due within 12 months</b>					
	9	<u>(12,934)</u>	<u>(12,934)</u>	<u>(6,186)</u>	<u>(6,186)</u>
<b>NET CURRENT ASSETS</b>			<u>44,802</u>	<u>41,017</u>	
<b>NET ASSETS</b>			<u><u>49,758</u></u>	<u><u>47,623</u></u>	
<b>STATEMENT OF FUNDS</b>					
Restricted funds			2,340		1,170
Unrestricted funds			47,418		46,453
<b>TOTAL FUNDS</b>			<u><u>49,758</u></u>		<u><u>47,623</u></u>

Approved by the Board of Trustees

Signature



Full Name

JULIE PARMENTER

Date

07/06/2022

## 5. Notes to the Financial Statements

### Havant & Waterlooville Swimming Club

#### Notes to Accounts for the year to 31st August 2021

##### 1. Accounting Policies

###### Basis of preparation

For the first time the financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. In previous years the accounts have been prepared on a receipts and payments basis and the comparatives with the new policy (see note 15).

The club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity expects to be able to continue in operation through the foreseeable future. Cash flow forecasts for the next 12 months indicate that income and cash balances carried forward should be sufficient to cover the budgeted costs. Further funds are being raised through fund-raising to help cover anticipated spending needs.

###### Funds

General funds represent the funds of the club that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Trust activities. Restricted funds are those donated for specific purposes.

###### Fixed assets

Assets costing above £1000 are capitalised in the accounts. Depreciation is accounted for on a straight-line basis includes the timing boards purchased in conjunction with the Horizon pool in 2019/20.

###### Investments

The Charity has no investments at 31 August 2021.

###### Grants

Revenue grants are credited to the statement of financial activities when received or receivable whichever is earlier, unless they relate to a specific future period, in which case they are deferred.

Havant and Waterlooville Swimming Club

Notes to the financial statements  
For the period ended 31st August 2021

	Unrestricted funds 2020-21 £	Restricted funds 2020-21 £	Total funds 2020-21 £	Unrestricted funds 2019-20 £	Restricted funds 2019-20 £	Total funds 2019-20 £
<b>INCOME FROM:</b>						
<b>2 Voluntary Giving</b>						
Donations	1,834	0	1,834	1,275	0	1,275
Grants	250	1,500	1,750	0	0	0
	<b>2,084</b>	<b>1,500</b>	<b>3,584</b>	<b>1,275</b>	<b>0</b>	<b>1,275</b>
<b>3 Subscriptions</b>						
Squad Fees	77,356	0	77,356	77,044	0	77,044
Annual Subscriptions	6,702	0	6,702	7,615	0	7,615
New Members	461	0	461	3,360	0	3,360
ASA Upgrade	74	0	74	92	0	92
ASA Annual Fee	6,302	0	6,302	6,691	0	6,691
	<b>90,896</b>	<b>0</b>	<b>90,896</b>	<b>94,802</b>	<b>0</b>	<b>94,802</b>
<b>4 Events income</b>						
Junior Cup	0	0	0	266	0	266
Peter Bull	0	0	0	13,948	0	13,948
Club Championships	0	0	0	6,876	0	6,876
Forest of Bere	0	0	0	2,131	0	2,131
Away Meets	2,254	0	2,254	4,884	0	4,884
Counties and Regionals	0	0	0	806	0	806
Social Events	0	0	0	811	0	811
	<b>2,254</b>	<b>0</b>	<b>2,254</b>	<b>29,720</b>	<b>0</b>	<b>29,720</b>
<b>EXPENDITURE:</b>						
<b>5 Events costs</b>						
Junior Cup Costs	0	0	0	429	0	429
Peter Bull Costs	0	0	0	5,414	0	5,414
Club Championship Costs	0	0	0	3,066	0	3,066
Forest of Bere Costs	0	0	0	2,450	0	2,450
National Expenses	0	0	0	192	0	192
Away Meets Costs	2,318	0	2,318	4,536	0	4,536
Counties and Regional Expenses	0	0	0	846	0	846
	<b>2,318</b>	<b>0</b>	<b>2,318</b>	<b>16,933</b>	<b>0</b>	<b>16,933</b>
<b>6 Administration costs</b>						
Finance officer costs	2,148	0	2,148	2,535	0	2,535
Independent Examination fees	850	0	850	750	0	750
Bank fees	1,020	0	1,020	1,133	0	1,133
Other admin costs	1,031	0	1,031	2,360	0	2,360
	<b>5,048</b>	<b>0</b>	<b>5,048</b>	<b>6,778</b>	<b>0</b>	<b>6,778</b>
<b>7 TANGIBLE FIXED ASSETS</b>						
<u>Assets at cost</u>					Timing clocks	
Opening balance 1/9/19					£	0
Purchases 19/20						8,259
Closing balance 31/8/20						8,259
Purchases 20/21						0
Closing balance 31/8/21						8,259

## Havant and Waterlooville Swimming Club

### Notes to the financial statements For the period ended 31st August 2021

#### Depreciation

Opening balance 1/9/19	0
Charge for the period 19/20	1,652
Closing balance on accumulated depreciation 31/8/20	1,652
Charge for period 20/21	1,652
Closing balance on accumulated depreciation 31/8/21	3,304
 Closing balance on fixed assets 31/8/20	 6,607
Closing balance on fixed assets 31/8/21	4,955

#### 8 DEBTORS

	31/08/21	31/08/20
	£	£
Squad fees owed	77	60
Prepayments	965	
Accounts receivable	63	2,130
	1,105	2,190

#### 9 CREDITORS

	31/08/21	31/08/20
	£	£
<b>Amounts falling due within one year</b>		
Accounts payable	1,385	4,430
Accruals and deferred income	10,862	1,756
Income in advance	687	0
	12,934	6,186

#### 10 STATEMENT OF FUNDS

	Opening Balance 01/09/19	Incoming resources 19/20	Resources expended 19/20	Closing Balance 31/08/20	Incoming resources 20/21	Resources expended 20/21	Balance 2020 31/08/21
	£			£	£	£	£
<b>Unrestricted Funds</b>	39,113	126,159	(118,819)	46,453	96,674	(95,449)	47,678
<b>Restricted funds</b>							
Grant for timing boards	1,500	0	(330)	1,170	0	(330)	840
Grant for club championships (Oct 21)					1,500		1,500
<b>Total restricted funds</b>	1,500	0	(330)	1,170	1,500	(330)	2,340
<b>Total Funds</b>	40,613	126,159	(119,149)	47,623	98,174	(95,779)	50,018

#### 11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 19/20	Restricted funds 19/20	Total funds 19/20	Unrestricted funds 20/21	Restricted funds 20/21	Total funds 20/21
	£	£	£	£	£	£
Fixed assets	4,115	840	4,955	2,615	2,340	4,955
Current assets	56,496	1,500	57,996	57,996	0	57,996
Creditors due within one year	(12,934)	0	(12,934)	(12,934)	0	(12,934)
<b>NET ASSETS</b>	47,678	2,340	50,018	47,677	2,340	50,017

#### 12 RELATED PARTIES

No parties related to the board of HWSC received any remuneration or benefits in kind in the period reported in these financial statements.

None of the trustees were reimbursed for expenses relating to services provided to the charity as trustees.

## Havant and Waterlooville Swimming Club

### Notes to the financial statements For the period ended 31st August 2021

#### 13 INDEPENDENT EXAMINATION

A fee of £850 was accrued in the period for the independent examination and preparation of the accounts

#### 14 REWORKINGS OF 2019/20 COMPARATIVES DUE TO CHANGE OF ACCOUNTING POLICY

	2019/20 R & P	Adjustments	2019/20 Aoorualc
INCOME	123,340	2,819	126,159
EXPENDITURE	130,162	(11,013)	119,149
<b>SURPLUS</b>	<u>(6,822)</u>	<u>13,832</u>	<u>7,010</u>
BALANCE B/FWD	48,933	(8,320)	40,613
<b>NET FUNDS</b>	<u>42,111</u>	<u>5,512</u>	<u>47,623</u>

The adjustments made relate to debtors and creditors as well as the capitalisation of a purchase of timing boards for £8259 which are now being depreciated at 20% per annum straight line (see note 7 above)

**HAVANT & WATERLOOVILLE SWIMMING CLUB**

England & Wales - Charity number 1173746

---

# Accounts

---

**HAVANT AND WATERLOOVILLE SWIMMING CLUB**

**ANNUAL REPORT & ACCOUNTS**

**Financial Year 01<sup>st</sup> September 2019 – 31<sup>st</sup> August 2020**

**Contents**

<b>Trustees Report</b>	<b>Page 2-6</b>
<b>Independent Examiners Report</b>	<b>Page 7-8</b>
<b>Statement of Receipts and Payments</b>	<b>Page 9</b>
<b>Statement of Assets and Liabilities</b>	<b>Page 10</b>
<b>Notes to the Accounts</b>	<b>Page 10</b>
<b>Accounting Policies</b>	<b>Page 10</b>

## HAVANT AND WATERLOOVILLE SWIMMING CLUB

### TRUSTEES REPORT

**Financial Year 01<sup>st</sup> September 2019 – 31<sup>st</sup> August 2020**

#### Administrative Details

Charity Name: Havant and Waterlooville Swimming Club

Registered Charity No. 1173746

Principle and Registered Office: Waterlooville Leisure Centre, Waterlooville, Hampshire PO7 7UW

Email: [secretary@handwsc.co.uk](mailto:secretary@handwsc.co.uk)

Bankers: Santander, 10 North Street, Chichester, PO19 1LB

Independent Examiner: Derek Rodwell FCCA, Impact The Future Ltd, Bennett Verby, 7 St Petersgate, Stockport, Cheshire. SK1 1EB

#### Structure, Governance and Management

Havant and Waterlooville Swimming Club (HWSC) is governed by a board of trustees that include the Chair, Secretary and Treasurer. Any person who is invited to act as trustee and would not be disqualified from action may be appointed to be a trustee by the decision of the trustees. Helen Hull was the Chair of the Trustees during this financial year.

During the period, the following served as trustees of the charity:

- Helen Hull (Chair of Trustees)
- Susan Dewar (Club Secretary)
- Joanna Lorimer (Treasurer)
- Steve Faull (Health and Safety)
- Kenneth Parry
- Julie Parmenter (from 4 June 2020)

Trustee meetings were held on **11 October 2019** (one Agenda item meeting), **28 February 2020**. After this meeting all Trustee meetings have been held remotely via Zoom due to Covid19 restrictions. For practical purposes to help the implementation of Covid19 regulations, and to enable Trustees to more easily hear the opinions of parents, some additional meetings have been held jointly with the Operational Committee of HWSC. Trustee only meetings were held on **16 April 2020, 7 May 2020, 4 June 2020, 21 August 2020**. The Annual General Meeting for 2018 to 2019 was held via Zoom on 23 May 2020. Joint meetings were held on 18 June 2020, 7 August 2020.

**All club swimming finished on Friday 20 March and resumed on Monday 10 August with a very limited timetable.**

HWSC is a Swim Mark accredited club with the next submission of evidence due to be submitted to the Management Board meeting of Swim England South East in March 2021.

**Objectives & Activities**

This is the Third Annual Report of the Havant and Waterlooville Swimming Club Charitable Incorporated Organisation (CIO). It covers the period from 01 September 2019 to 31 August 2020. The purpose of the Havant and Waterlooville SC is the promotion of community participation in healthy recreation in particular by the provision of facilities for swimming.

The Club delivers this purpose by providing a structured swim training programme throughout the year at pools hired for the purpose. Swimmers are divided across a range of squads, grouped by age, ability and their interest in competing. The Club is focused on the needs of all its swimmers, ensuring that they receive the best possible support to reach their full potential and long term development. The Club provides a variety of opportunities to participate in swimming competitions both as part of a team and as individuals. Swimmers are supported in achieving their individual swimming goals, whether those be competing at county, regional or national level, or developing personal fitness and ability. The Club is inclusive of disabled swimmers and encourages parents and older swimmers to develop skills as volunteer officials and helpers. *There was no swimming from 20 March until 10 August 2020 and there have been no Competitions since 14 March 2020.*

The swimming programme is led by the Head Coach, Graham Pople and the day to day running of the Club is led by the Operational Committee of the Club, the members of which met monthly prior to lockdown and jointly with Trustees, as mentioned above, during lockdown.

**Achievements & Performance**

The Club held normal training sessions until 20 March. On the 10 August the Club started swimming at Waterlooville Leisure Centre only from 05.30 to 07.15 seven mornings a week. During August a maximum of 40 swimmers was permitted in the pool, in groups of 10 swimmers, in each of 4 double lanes. Credit goes to our youngest and most junior swimmers who swam on a Sunday morning from 05.30 during this period

From September 2019 the Club lost the use of Barncroft School pool and as a result the junior swimmers trained at Waterlooville pool on a Sunday evening (pre-Covid19) and then Sunday morning. The Saturday session for adults continued until lockdown in March. The Club coaching staff has remained stable throughout. During the lockdown period the members of the junior squads took

part in land activities at home and the coaches made a video of their activities during this period.

The Club was unable to support any external training activities initially because the facilities at Crystal Palace were closed, then lockdown occurred.

### **Swimmers from the club participated in:**

- 3 Fun Galas these are for the most junior members
- 2 Junior Galas
- 3 B team selection galas
- 3 Level 1 meets.
- 4 level 2&3 meets supported by all squads from the most junior through to the top squads.
- The Club ran one Level 3 meet, Peter Bull in December 2019 and jointly hosted the Forest of Bere meet on 14 March 2020 with Winchester City Penguins.
- The Club Championships ran over four sessions at Level 4 in October 2019
- At Counties we had 12 girls swimming and they won 1 Silver and 4 Bronze medals. 16 Boys swam winning 2 Golds and 1 Bronze medals, congratulations to Reuben on the Golds.  
We also entered 12 relay teams
- There were no Regionals or nationals in 2020.  
Elizabeth Foster competed in National Championships Para Championships in December 2019.
- The Club had 1 swimmer on national disability camp and 1 swimmer at a regional camp.
- 1 swimmer swam for Hampshire in the county team.
- The Masters swimmers competed in Open meets, County, Regional and National Championships in 2019 and one long course open meet in January 2020. 3 swimmers represented Hampshire at the inter-county event in November 2019.

### **What we did well, athlete swimming/competition/social**

- Swimmer and child safety is paramount and we upheld our good safety record.
- Coach allocation covering all sessions was complex and achieved.
- The dry side programme was up and running for Performance, Junior Performance and Advanced Squads but has not been available since March 2020.
- The Club is using a Personal Trainer to run some of the dry side sessions to help strengthen our programme as we continue to struggle to get enough pool time.
- Our Club championships were a great success due to the younger members of the Club being encouraged by their coaches to get on the first rung of the racing programme.

- The B league competitions are steadily being filled with swimmers from the junior squads.
- Bedales School was being used to its full potential by swimmers in the top two squads. The Club thanks the parents of these swimmers for transporting them to the pool. The pool has not been available since March 2020.
- We held a very successful presentation evening in December 2019 and the Trustees are grateful to all those who gave many hours of time to organise the evening.
- We held our Annual Chris Hunt Challenge on January 4 2020 and it was agreed that the proceeds would be used by the Club to help towards the funding of the new timing equipment.

Throughout this period we have maintained and built on the progress we have made during the past few years. But we entered a period of swimming and financial uncertainty in March 2020.

### **Payments to Trustees during Financial Year**

There were no payments made to trustees during the financial year.

The finance Officer was paid £2,835 for the accounting during the year and our auditor was paid £750

### **Future Plans**

Havant and Waterlooville Swimming Club plan to continue developing the para swimmer area of the Club. We have a coach who has developed nationally recognised skills in this area.

But our main aim will be to regain pool time for all swimmers and to rebuild the skills, strength and confidence of our swimmers following the long periods of absence from the pool.

We will continue to work with Horizon, our main pool provider, who themselves has been hit hard by the shutdown of pools and gym facilities. We have liaised with them over all the arrangement required by the Covid19 regulations including our risk assessments and the monitoring of swimmers.

### **Covid19**

Like all swimming clubs we have been hit hard financially and recreationally by Covid19. Many hours of work by our Committee, Trustees, parent helpers, coaches and club captains were, and continue to be, undertaken to enable swimming to take place during the periods between lockdowns. A special thanks to all those parents who have supervised and organised the swimmers in to the

correct lanes for swimming, kept accurate records of attendance and sat patiently poolside during the swim sessions.

### **Financial Review**

Income for the financial year totaled £123,540 (2019 £203,700) with expenditure of £130,261 (2019 £191,284). The deficit for the year was £6,321 on unrestricted funds compared with a surplus of £10,916 in 2018/19.

### **Reserves Policy**

It is the policy of the Club to have reserves available at any time to cover 3 months' worth of costs. In terms of 2019-20 expenditure this would indicate holding reserves of £32k. As can be seen from these financial statements the funds balance at the end of the year was £42k with £6k being owed to suppliers and £2k being owed by debtors.

### **Public Benefit**

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to the Charity Commission's general guidance on public benefit. As can be clearly seen from the list of above activities the income received by the Club is all utilized in the swimming programme, pool hire and coaching. The Club also supports both the home and away galas which are in the programme each year in accordance with the Club's objectives. There is also an annual fundraising event to raise money for a chosen charitable cause.

Signed on behalf of the Havant and Waterlooville Swimming Club:

Name: Dr Helen Hull

Position: Chair of Trustees

Signature: 

Date: 26 05 2021

## **Independent examiner's report to the Trustees of the Havant and Waterlooville Swimming Club**

I report on the financial statements of the charity for the period ended 31 August 2020, which are set out on pages 9 to 10.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the 2011 Act). I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England and Wales

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters that I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to any other than the charity and the charity's trustees as a body for my examination work, for this report or for the statements that I have made.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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:

- 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 2011 Act ; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Regulation 8 of the Accounts Regulations and the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 7<sup>th</sup> June 2021

Derek Rodwell- ITF Ltd, Bennett Verby, 7 St Petersgate, Stockport, Cheshire, SK1 1EB

## Havant and Waterlooville Swimming Club

### Receipts and payments

for the year ended 31st August 2020

	Notes	Unrestricted funds £	Restricted Funds £	2020 £	2019 £
<b>Receipts</b>					
Squad Fees		76,356		76,356	122,554
Membership		17,758		17,758	18,385
Home Galas		21,090		21,090	42,171
External Galas		5,690		5,690	11,424
Kit/Social		1,172		1,172	3,951
Training Camp		0		0	3,270
Donations		1,275		1,275	1,591
<b>Total receipts</b>		<b>123,340</b>	<b>0</b>	<b>123,340</b>	<b>203,346</b>
<b>Payments</b>					
Pool Hire		58,278		58,278	92,287
Coaching		30,315		30,315	47,642
Home Galas		11,359		11,359	17,106
External Galas		5,574		5,574	13,787
ASA Fees		6,548		6,548	8,271
Administration		5,510		5,510	5,069
Kit/Social Costs		3,186		3,186	1,565
Timing Board Costs		6,759	1,500	8,259	-
Camps		0		0	3,412
Bank Charges/GoCardless		1,133		1,133	1,691
<b>Total payments</b>		<b>128,662</b>	<b>1,500</b>	<b>130,162</b>	<b>190,830</b>
<b>Excess of receipts over payments</b>		<b>(5,322)</b>	<b>(1,500)</b>	<b>(6,822)</b>	<b>12,416</b>
Opening balance on 'cash' funds 1/9/19	1	47,433	1,500	48,933	36,517
<b>Closing balance on all funds 31/8/20</b>		<b>42,111</b>	<b>0</b>	<b>42,111</b>	<b>48,933</b>

## Havant and Waterlooville Swimming Club

### Statement of Assets and Liabilities as at 31st August 2020

	Unrestricted funds	Restricted Funds	Totals 2020	Totals 2018
<b>Statement of assets and liabilities</b>				
<b>Cash funds 31/8/20</b>				
Current Bank account	42,008	0	42,008	48,933
Cash in hand	105	0	105	
	<hr/>	<hr/>	<hr/>	<hr/>
	42,111	0	42,111	48,933
<b>Current Assets</b>				
Squad fees- amounts owed	2,131	0	2,131	298
	<hr/>	<hr/>	<hr/>	<hr/>
	2,131	0	2,131	0
<b>Current Liabilities</b>				
Amount owed for independent examination	750	0	750	600
Other sundry creditors	5,198	0	5,198	7,092
	<hr/>	<hr/>	<hr/>	<hr/>
	5,948	0	5,948	7,692

#### Notes

1. The restricted fund represents a grant received for timing boards which was spent in September 2019.
2. The cost of £8,259 for training boards shown in these accounts refers to a contribution of 50% towards timing boards which were purchased by Horizon but which will be available for use over a number of years by the club.
3. Early in 2021 the Club applied successfully to HMRC to be able to claim gift aid going back to the establishment of the charity in 2017. The amount of gift aid is unlikely to be large and has not been included in the statement of assets and liabilities.

The Club had no other significant assets or liabilities as at the 31<sup>st</sup> August 2020.

Approved by the Board of Trustees

Signature



Full Name



#### **Accounting Policies**

##### **Basis of Preparation**

The financial statements have been prepared as receipts and payments accounts as allowed by s. 133 of the 2011 Charities Act for non-company charities with an income under £250,000.

Assets and liabilities are recognized at historical cost or transaction value unless otherwise stated.

##### **Funds**

General funds represent the funds of the Swimming Club are not subject to any restrictions regarding their use and are available for the application on the general purposes of the trusts activities.

##### **Fixed Assets**

Havant and Waterlooville Swimming Club has no fixed assets.