



HAVANT AND WATERLOOVILLE SWIMMING CLUB

ANNUAL REPORT & ACCOUNTS

Financial Year 01st September 2020 – 31st August 2021

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HAVANT AND WATERLOOVILLE SWIMMING CLUB

1. Trustees Report

Financial Year 01st September 2020 – 31st 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

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 Waterloooville 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 Waterloooville Swimming Club Charitable Incorporated Organisation (CIO). It covers the period from 01 September 2020 to 31 August 2021. The purpose of the Havant and Waterloooville 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 Waterloooville 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:

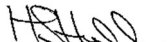
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting 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

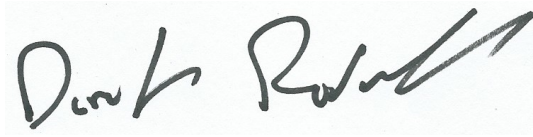
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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', with a stylized flourish at the end.

Date: 17th 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

		Unrestricted funds 2020-21 £	Restricted funds 2020-21 £	Total funds 2020-21 £	Unrestricted funds 2019-20 £	Restricted funds 2019-20 £	Total funds 2019-20 £
INCOME FROM:	Note						
Voluntary income	2	2,084	1,500	3,584	1,275	0	1,275
Income from charitable activities							
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
		94,330	0	94,330	124,884	0	124,884
TOTAL INCOME		96,414	1,500	97,914	126,159	0	126,159
EXPENDITURE ON:							
Charitable activities							
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
TOTAL EXPENDITURE		95,449	330	95,779	118,819	330	119,149
NET INCOMING / (OUTGOING) RESOURCES		965	1,170	2,135	7,340	(330)	7,010
Total brought forward		46,453	1,170	47,623	39,113	1,500	40,613
TOTAL FUNDS AT 31 AUGUST 2021		47,418	2,340	49,757	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,

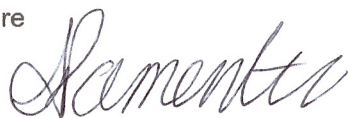
Havant and Waterlooville Swimming Club

Balance Sheet As at 31st August 2021

	Note	31st August 2021		31st August 2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	7	4,955	4,955	6,607	6,607
CURRENT ASSETS					
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
CREDITORS: amounts falling due within 12 months					
	9	<u>(12,934)</u>	<u>(12,934)</u>	<u>(6,186)</u>	<u>(6,186)</u>
NET CURRENT ASSETS			<u>44,802</u>		<u>41,017</u>
NET ASSETS			<u>49,758</u>		<u>47,623</u>
STATEMENT OF FUNDS					
Restricted funds			2,340		1,170
Unrestricted funds			47,418		46,453
TOTAL FUNDS			<u>49,758</u>		<u>47,623</u>

Approved by the Board of Trustees

Signature



Full Name

JULIE PARMENTER

Date

07/6/2022

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 £
INCOME FROM:						
2 Voluntary Giving						
Donations	1,834	0	1,834	1,275	0	1,275
Grants	250	1,500	1,750	0	0	0
	2,084	1,500	3,584	1,275	0	1,275
3 Subscriptions						
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
	90,896	0	90,896	94,802	0	94,802
4 Events income						
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
	2,254	0	2,254	29,720	0	29,720
EXPENDITURE:						
5 Events costs						
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
	2,318	0	2,318	16,933	0	16,933
6 Administration costs						
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
	5,048	0	5,048	6,778	0	6,778
7 TANGIBLE FIXED ASSETS						
						Timing clocks £
<u>Assets at cost</u>						
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
	<u>1,105</u>	<u>2,190</u>

9 CREDITORS

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

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 £
Unrestricted Funds	39,113	126,159	(118,819)	46,453	96,674	(95,449)	47,678
Restricted funds							
Grant for timing boards	1,500	0	(330)	1,170	0	(330)	840
Grant for club championships (Oct 21)					1,500		1,500
Total restricted funds	1,500	0	(330)	1,170	1,500	(330)	2,340
Total Funds	<u>40,613</u>	<u>126,159</u>	<u>(119,149)</u>	<u>47,623</u>	<u>98,174</u>	<u>(95,779)</u>	<u>50,018</u>

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)
NET ASSETS	<u>47,678</u>	<u>2,340</u>	<u>50,018</u>	<u>47,677</u>	<u>2,340</u>	<u>50,017</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.

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 Accruals
INCOME	123,340	2,819	126,159
EXPENDITURE	130,162	(11,013)	119,149
SURPLUS	(6,822)	13,832	7,010
BALANCE B/FWD	48,933	(8,320)	40,613
NET FUNDS	42,111	5,512	47,623

The adjustments made relate to debtors and creditors as well as the capitalisation of a purchase of timing boards for £8250 which are now being depreciated at 20% per annum straight line (see note 7 above)