

# **HAVANT AND WATERLOOVILLE SWIMMING CLUB**

## **ANNUAL REPORT & ACCOUNTS**

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

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# 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.

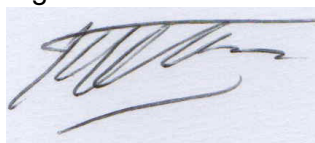
The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the club, and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and 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 dark ink, appearing to be 'T. Jones', written on a light blue background.

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', with a stylized 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

		Unrestricted funds 2024-25 £	Restricted funds 2024-25 £	Total funds 2024-25 £	Unrestricted funds 2023-24 £	Restricted funds 2023-24 £	Total funds 2023-24 £
	Note						
<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
		235,651	0	235,651	198,980	0	198,980
<b>Income from investments- interest</b>		440	0	440			
<b>TOTAL INCOME</b>		236,321	600	236,921	199,572	650	200,222
<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>		241,492	600	242,092	201,535	830	202,365
<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>		61,001	0	61,001	66,172	0	66,172



# Havant and Waterlooville Swimming Club

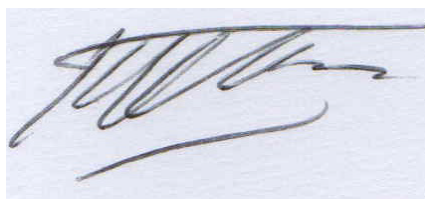
## Balance Sheet

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 £
INCOME FROM:						
<b>2 Voluntary Giving</b>						
Donations	230	600	830	592	650	1,242
	230	600	830	592	650	1,242
<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
	143,379	0	143,379	137,769	0	137,769
<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
	90,366	0	90,366	58,526	0	58,526
EXPENDITURE:						
<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
	83,478	0	83,478	47,314	0	47,314
<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
	10,741	0	10,741	9,320	0	9,320

#### 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	8,259

### 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	8,259

Closing balance on fixed assets 31/8/24	0
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Closing balance on fixed assets 31/8/25	0
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## 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 £
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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)
NET ASSETS	61,001	0	61,001	66,172	0	66,172

### 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)