

THE SWIVEL CLUB

England & Wales · Charity number 1184499

Details

Status Registered

Legal form CIO

Registered 2019-07-19

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

Contact

Address 66 Nest Lane
66 Nest Lane
Wellingborough
NN8 4AX

Phone 01933314989

Email info@swivelclub.org.uk

Website www.swivelclub.org.uk

Activities

Objects: 1) TO RELIEVE FINANCIAL HARDSHIP, SICKNESS AND POOR HEALTH AMONGST ANY PERSONS WHO NEED IT BY REASON OF AGE, ILL HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER REASON, PRIMARILY, BUT NOT LIMITED TO, WITHIN HIGHAM FERRERS AND THE SURROUNDING AREAS.2) TO FURTHER SUCH PURPOSES AS ARE EXCLUSIVELY CHARITABLE WITHIN THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES IN THEIR DISCRETION DETERMINE, IN PARTICULAR BY MAKING GRANTS AND PROVIDING EQUIPMENT TO CHARITIES AND VOLUNTARY ORGANISATIONS TO BENEFIT THE WIDER COMMUNITY.FOR THE PURPOSES OF THIS CLAUSE: • CHARITIES ARE ORGANISATIONS, WHICH ARE ESTABLISHED FOR EXCLUSIVELY CHARITABLE PURPOSES IN ACCORDANCE WITH THE LAW OF ENGLAND AND WALES. • VOLUNTARY ORGANISATIONS ARE INDEPENDENT ORGANISATIONS, WHICH ARE ESTABLISHED FOR PURPOSES THAT ADD VALUE TO THE COMMUNITY AS A WHOLE, OR A SIGNIFICANT SECTION OF THE COMMUNITY, AND WHICH ARE NOT PERMITTED BY THEIR CONSTITUTION TO MAKE A PROFIT FOR PRIVATE DISTRIBUTION. VOLUNTARY ORGANISATIONS DO NOT INCLUDE LOCAL GOVERNMENT OR OTHER STATUTORY AUTHORITIES.

Activities: To relieve financial hardship, sickness and poor health amongst any person who needs it by reason of age, ill health, disability, financial hardship in Higham Ferrers and the Surrounding areas.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£52,431	£42,120	-	-
2023-12-31	£52,431	£42,120	-	-
2022-12-31	£50,224	£50,787	-	-
2021-12-31	£27,159	£16,804	-	-
2020-12-31	£134,404	£28,595	-	-

Trustees

Name	Role	Appointed
Christopher Peter O'Rourke		2025-11-03
Maurice Waters		2019-01-01
RODNEY WATERFIELD		2018-01-01

THE SWIVEL CLUB

England & Wales - Charity number 1184499

Accounts

REGISTERED CHARITY NUMBER: 1184499

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
The Swivel Club CIO

David Robinson FCCA
A & S Consultancy
35 Colworth House
Colworth Park
Sharnbrook
Bedford
MK44 1LQ

The Swivel Club CIO

Contents of the Financial Statements
for the Year Ended 31 December 2024

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The Swivel Club CIO

Report of the Trustees
for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1184499

Principal address

111 Bradshaw Way
Irchester
WELLINGBOROUGH
Northamptonshire
NN29 7DW

Trustees

R Waterfield
M Waters
C Beckett

Independent Examiner

David Robinson FCCA
A & S Consultancy
35 Colworth House
Colworth Park
Sharnbrook
Bedford
MK44 1LQ

Approved by order of the board of trustees on 14 October 2025 and signed on its behalf by:

M Waters - Trustee



Independent Examiner's Report to the Trustees of
The Swivel Club CIO

Independent examiner's report to the trustees of The Swivel Club CIO

I report to the charity trustees on my examination of the accounts of The Swivel Club CIO (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Robinson FCCA

David Robinson FCCA
A & S Consultancy
35 Colworth House
Colworth Park
Sharnbrook
Bedford
MK44 1LQ

14 October 2025

The Swivel Club CIO

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		800	1,757
Other trading activities	2	51,242	50,674
Investment income	3	<u>1,136</u>	<u>-</u>
Total		<u>53,178</u>	<u>52,431</u>
EXPENDITURE ON			
Charitable activities			
Donations Made		16,595	16,013
Other		<u>29,117</u>	<u>26,107</u>
Total		<u>45,712</u>	<u>42,120</u>
NET INCOME		7,466	10,311
RECONCILIATION OF FUNDS			
Total funds brought forward		125,912	115,601
TOTAL FUNDS CARRIED FORWARD		<u>133,378</u>	<u>125,912</u>

The notes form part of these financial statements

The Swivel Club CIO

Balance Sheet
31 December 2024

		31.12.24 Unrestricted fund £	31.12.23 Total funds £
FIXED ASSETS	Notes		
Tangible assets	6	1,898	2,531
CURRENT ASSETS			
Debtors	7	5,070	-
Cash at bank and in hand		<u>127,260</u>	<u>124,181</u>
		132,330	124,181
CREDITORS			
Amounts falling due within one year	8	(850)	(800)
		<u>131,480</u>	<u>123,381</u>
NET CURRENT ASSETS			
		<u>133,378</u>	<u>125,912</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>133,378</u>	<u>125,912</u>
NET ASSETS			
		<u>133,378</u>	<u>125,912</u>
FUNDS	9		
Unrestricted funds		<u>133,378</u>	<u>125,912</u>
TOTAL FUNDS		<u>133,378</u>	<u>125,912</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 October 2025 and were signed on its behalf by:

M Waters - Trustee



R Waterfield - Trustee



The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The financial statements are prepared on a going concern basis, under the historical cost convention and on the assumption that the charity will continue its operations for the foreseeable future.

The Swivel Club CIO

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Fundraising events	18,949	15,570
Shop income	<u>32,293</u>	<u>35,104</u>
	<u>51,242</u>	<u>50,674</u>

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	<u>1,136</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,757
Other trading activities	<u>50,674</u>
Total	<u>52,431</u>
EXPENDITURE ON	
Charitable activities	
Donations Made	16,013
Other	<u>26,107</u>
Total	<u>42,120</u>
NET INCOME	10,311
RECONCILIATION OF FUNDS	
Total funds brought forward	115,601

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricte fund £
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>125,912</u>

6. TANGIBLE FIXED ASSETS

	Motor vehicles £
	<u> </u>
COST	
At 1 January 2024 and 31 December 2024	<u>2,700</u>
DEPRECIATION	
At 1 January 2024	169
Charge for year	<u>633</u>
At 31 December 2024	<u>802</u>
NET BOOK VALUE	
At 31 December 2024	<u>1,898</u>
At 31 December 2023	<u>2,531</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other debtors	2,550	-
Prepayments	<u>2,520</u>	<u>-</u>
	<u>5,070</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other creditors	<u>850</u>	<u>800</u>

9. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	125,912	7,466	133,378
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>125,912</u>	<u>7,466</u>	<u>133,378</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	53,178	(45,712)	7,466
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>53,178</u>	<u>(45,712)</u>	<u>7,466</u>

Comparatives for movement in funds

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	115,601	10,311	125,912
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>115,601</u>	<u>10,311</u>	<u>125,912</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,431	(42,120)	10,311
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>52,431</u>	<u>(42,120)</u>	<u>10,311</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	115,601	17,777	133,378
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>115,601</u>	<u>17,777</u>	<u>133,378</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,609	(87,832)	17,777
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>105,609</u>	<u>(87,832)</u>	<u>17,777</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

THE SWIVEL CLUB

England & Wales - Charity number 1184499

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
The Swivel Club CIO

David Robinson FCCA
A & S Consultancy
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The Swivel Club CIO

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The Swivel Club CIO

Report of the Trustees
for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1184499

Principal address

111 Bradshaw Way
Irchester
WELLINGBOROUGH
Northamptonshire
NN29 7DW

Trustees

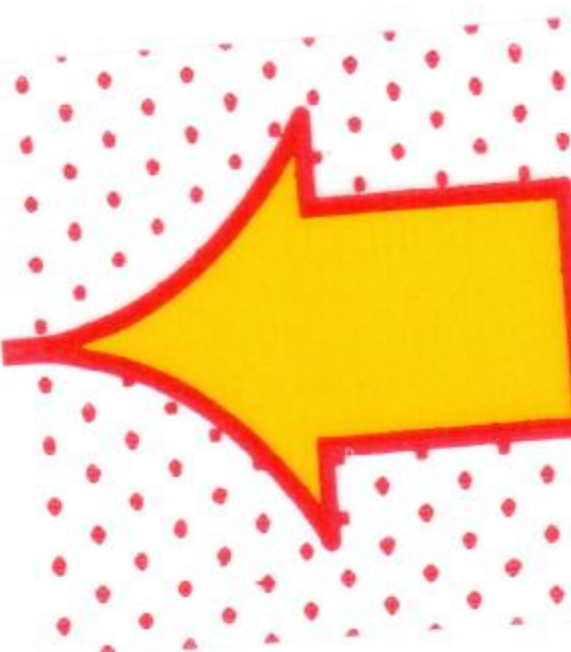
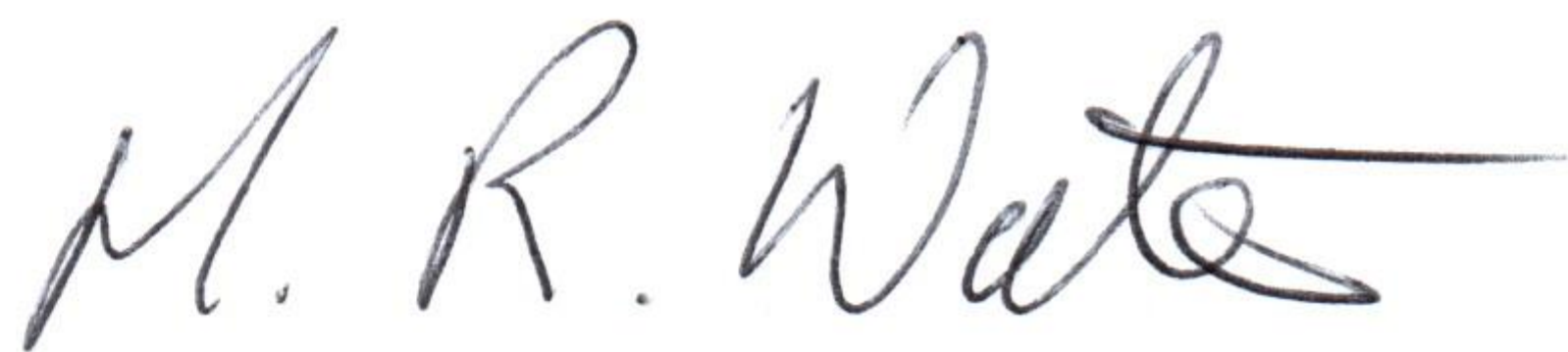
R Waterfield
M Waters
C Beckett

Independent Examiner

David Robinson FCCA
A & S Consultancy
35 Colworth House
Colworth Park
Sharnbrook
Bedford
MK44 1LQ

Approved by order of the board of trustees on 4 October 2024 and signed on its behalf by:

M Waters - Trustee



Independent Examiner's Report to the Trustees of
The Swivel Club CIO

Independent examiner's report to the trustees of The Swivel Club CIO

I report to the charity trustees on my examination of the accounts of The Swivel Club CIO (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Robinson FCCA
A & S Consultancy
35 Colworth House
Colworth Park
Sharnbrook
Bedford
MK44 1LQ

4 October 2024

The Swivel Club CIO

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,757	1,212
Other trading activities	2	<u>50,674</u>	<u>49,012</u>
Total		<u>52,431</u>	<u>50,224</u>
EXPENDITURE ON			
Charitable activities			
Donations Made		16,013	28,733
Other		<u>26,107</u>	<u>22,054</u>
Total		<u>42,120</u>	<u>50,787</u>
NET INCOME/(EXPENDITURE)		10,311	(563)
RECONCILIATION OF FUNDS			
Total funds brought forward		115,601	116,164
TOTAL FUNDS CARRIED FORWARD		<u>125,912</u>	<u>115,601</u>

The notes form part of these financial statements

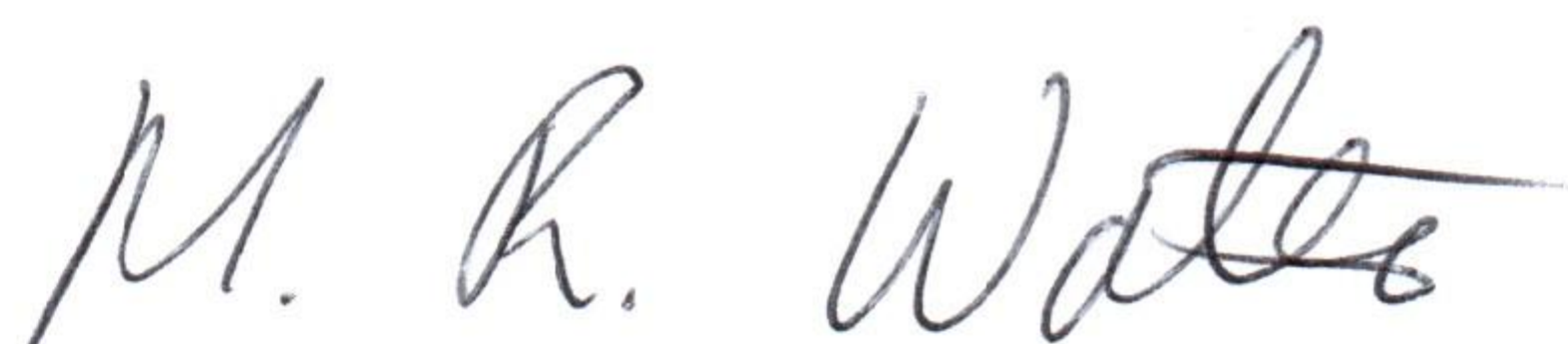
The Swivel Club CIO

Balance Sheet
31 December 2023

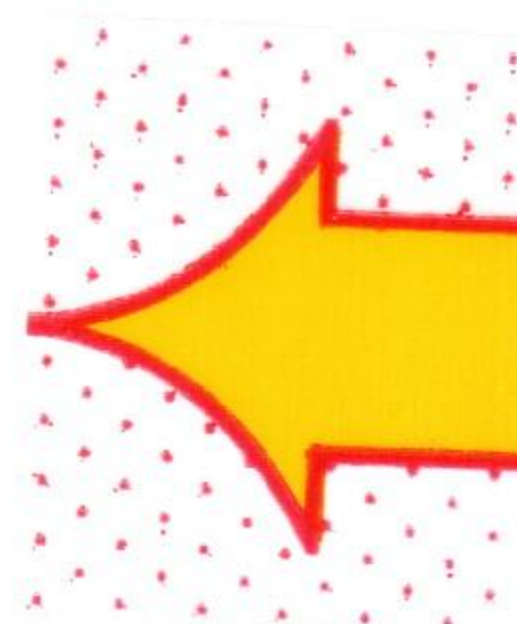
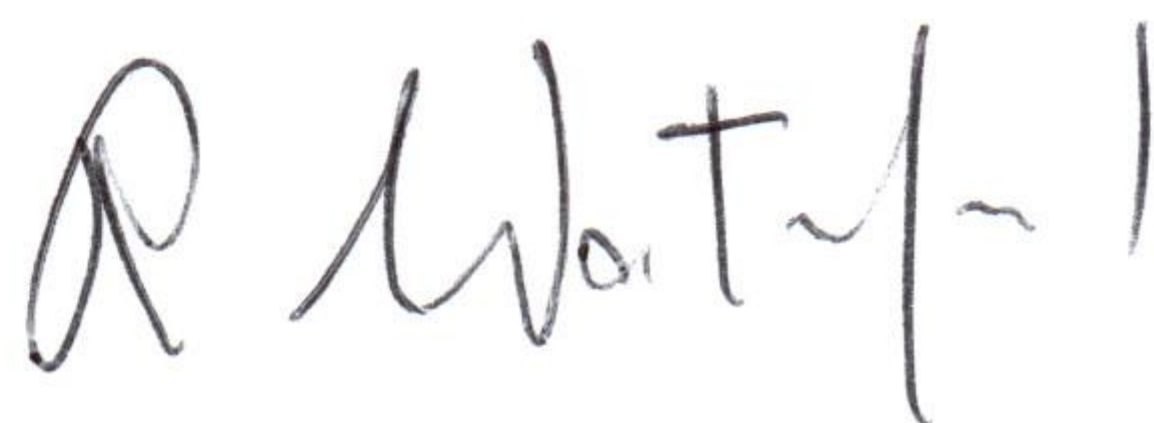
	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
FIXED ASSETS			
Tangible assets	5	2,531	-
CURRENT ASSETS			
Cash at bank and in hand		124,181	116,151
CREDITORS			
Amounts falling due within one year	6	(800)	(550)
NET CURRENT ASSETS		<u>123,381</u>	<u>115,601</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		125,912	115,601
NET ASSETS		<u>125,912</u>	<u>115,601</u>
FUNDS	7		
Unrestricted funds		<u>125,912</u>	<u>115,601</u>
TOTAL FUNDS		<u>125,912</u>	<u>115,601</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 October 2024 and were signed on its behalf by:

M Waters - Trustee



R Waterfield - Trustee



The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The financial statements are prepared on a going concern basis, under the historical cost convention and on the assumption that the charity will continue its operations for the foreseeable future.

2. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising events	15,570	11,890
Shop income	<u>35,104</u>	<u>37,122</u>
	<u>50,674</u>	<u>49,012</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,212
Other trading activities	<u>49,012</u>
Total	<u>50,224</u>
EXPENDITURE ON	
Charitable activities	
Donations Made	28,733
Other	<u>22,054</u>
Total	<u>50,787</u>
NET INCOME/(EXPENDITURE)	(563)
RECONCILIATION OF FUNDS	
Total funds brought forward	116,164
TOTAL FUNDS CARRIED FORWARD	<u>115,601</u>

5. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
Additions	<u>2,700</u>
DEPRECIATION	
Charge for year	<u>169</u>
NET BOOK VALUE	
At 31 December 2023	<u>2,531</u>
At 31 December 2022	<u>-</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Other creditors	<u>800</u>	<u>550</u>

7. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	115,601	10,311	125,912
	<u>115,601</u>	<u>10,311</u>	<u>125,912</u>
TOTAL FUNDS	<u>115,601</u>	<u>10,311</u>	<u>125,912</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,431	(42,120)	10,311
	<u>52,431</u>	<u>(42,120)</u>	<u>10,311</u>
TOTAL FUNDS	<u>52,431</u>	<u>(42,120)</u>	<u>10,311</u>

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	116,164	(563)	115,601
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>116,164</u>	<u>(563)</u>	<u>115,601</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,224	(50,787)	(563)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>50,224</u>	<u>(50,787)</u>	<u>(563)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	116,164	9,748	125,912
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>116,164</u>	<u>9,748</u>	<u>125,912</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,655	(92,907)	9,748
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>102,655</u>	<u>(92,907)</u>	<u>9,748</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

The Swivel Club CIO

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,757	1,212
Other trading activities		
Fundraising events	15,570	11,890
Shop income	<u>35,104</u>	<u>37,122</u>
	<u>50,674</u>	<u>49,012</u>
Total incoming resources	52,431	50,224
EXPENDITURE		
Charitable activities		
Donations	16,013	28,573
Support costs		
Governance costs		
Rates and water	192	-
Insurance	362	356
Light and heat	1,321	927
Telephone	410	330
Postage and stationery	190	1,277
Sundries	744	756
Accountancy and legal fees	850	550
Event costs	10,401	7,602
Advertising	204	355
Maintenance	707	940
Bank charges	453	161
Shop purchases	2,603	1,304
Storage costs	936	2,687
Rent	5,066	4,461
Travelling and conveyance	219	408
Cleaning	238	100
Motor expenses	1,042	-
Depreciation	<u>169</u>	<u>-</u>
	<u>26,107</u>	<u>22,214</u>
Total resources expended	<u>42,120</u>	<u>50,787</u>
Net income/(expenditure)	<u>10,311</u>	<u>(563)</u>

This page does not form part of the statutory financial statements

THE SWIVEL CLUB

England & Wales - Charity number 1184499

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
The Swivel Club CIO

David Robinson FCCA
A & S Consultancy
35 Colworth House
Colworth Park
Sharnbrook
Bedford
MK44 1LQ

The Swivel Club CIO

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for the Year Ended 31 December 2022

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The Swivel Club CIO

Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1184499

Principal address

111 Bradshaw Way
Irchester
WELLINGBOROUGH
Northamptonshire
NN29 7DW

Trustees

R Waterfield
M Waters
C Beckett

Independent Examiner

David Robinson FCCA
A & S Consultancy
35 Colworth House
Colworth Park
Sharnbrook
Bedford
MK44 1LQ

Approved by order of the board of trustees on 17 October 2023 and signed on its behalf by:

M Waters - Trustee

Independent Examiner's Report to the Trustees of
The Swivel Club CIO

Independent examiner's report to the trustees of The Swivel Club CIO

I report to the charity trustees on my examination of the accounts of The Swivel Club CIO (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Robinson FCCA
A & S Consultancy
35 Colworth House
Colworth Park
Sharnbrook
Bedford
MK44 1LQ

17 October 2023

The Swivel Club CIO

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,212	-
Other trading activities	2	49,012	23,729
Other income		-	3,430
Total		<u>50,224</u>	<u>27,159</u>
EXPENDITURE ON			
Charitable activities			
Donations Made		28,733	7,758
Other		22,054	9,046
Total		<u>50,787</u>	<u>16,804</u>
NET INCOME/(EXPENDITURE)		(563)	10,355
RECONCILIATION OF FUNDS			
Total funds brought forward		116,164	105,809
TOTAL FUNDS CARRIED FORWARD		<u><u>115,601</u></u>	<u><u>116,164</u></u>

The notes form part of these financial statements

The Swivel Club CIO

Balance Sheet
31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		116,151	117,264
CREDITORS			
Amounts falling due within one year	5	(550)	(1,100)
NET CURRENT ASSETS		<u>115,601</u>	<u>116,164</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		115,601	116,164
NET ASSETS		<u>115,601</u>	<u>116,164</u>
FUNDS	6		
Unrestricted funds		<u>115,601</u>	<u>116,164</u>
TOTAL FUNDS		<u>115,601</u>	<u>116,164</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 October 2023 and were signed on its behalf by:

M Waters - Trustee

R Waterfield - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The financial statements are prepared on a going concern basis, under the historical cost convention and on the assumption that the charity will continue its operations for the foreseeable future.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Fundraising events	11,890	80
Shop income	37,122	23,649
	<u>49,012</u>	<u>23,729</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricte fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	23,729
Other income	3,430
Total	<u>27,159</u>
EXPENDITURE ON	
Charitable activities	
Donations Made	7,758
Other	9,046
Total	<u>16,804</u>
NET INCOME	10,355
RECONCILIATION OF FUNDS	
Total funds brought forward	105,809
TOTAL FUNDS CARRIED FORWARD	<u>116,164</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Other creditors	550	1,100

6. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	116,164	(563)	115,601
TOTAL FUNDS	<u>116,164</u>	<u>(563)</u>	<u>115,601</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,224	(50,787)	(563)
TOTAL FUNDS	<u>50,224</u>	<u>(50,787)</u>	<u>(563)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	105,809	10,355	116,164
TOTAL FUNDS	<u>105,809</u>	<u>10,355</u>	<u>116,164</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,159	(16,804)	10,355
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>27,159</u>	<u>(16,804)</u>	<u>10,355</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	105,809	9,792	115,601
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>105,809</u>	<u>9,792</u>	<u>115,601</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,383	(67,591)	9,792
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>77,383</u>	<u>(67,591)</u>	<u>9,792</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

THE SWIVEL CLUB

England & Wales - Charity number 1184499

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
The Swivel Club CIO

David Robinson FCCA
A & S Consultancy
35 Colworth House
Colworth Park
Sharnbrook
Bedford
MK44 1LQ

The Swivel Club CIO

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for the Year Ended 31 December 2021

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The Swivel Club CIO

Report of the Trustees
for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1184499

Principal address

111 Bradshaw Way
Irchester
WELLINGBOROUGH
Northamptonshire
NN29 7DW

Trustees

R Waterfield
M Waters
C Beckett

Independent Examiner

David Robinson FCCA
A & S Consultancy
35 Colworth House
Colworth Park
Sharnbrook
Bedford
MK44 1LQ

Approved by order of the board of trustees on 12 October 2022 and signed on its behalf by:

M Waters - Trustee

Independent Examiner's Report to the Trustees of
The Swivel Club CIO

Independent examiner's report to the trustees of The Swivel Club CIO

I report to the charity trustees on my examination of the accounts of The Swivel Club CIO (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Robinson FCCA
A & S Consultancy
35 Colworth House
Colworth Park
Sharnbrook
Bedford
MK44 1LQ

12 October 2022

The Swivel Club CIO

Statement of Financial Activities
for the Year Ended 31 December 2021

		Year Ended 31.12.21 Unrestricted fund £	Period 19.7.19 to 31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Other trading activities	2	23,729	26,482
Other income		3,430	107,922
Total		<u>27,159</u>	<u>134,404</u>
EXPENDITURE ON			
Charitable activities			
Donations Made		7,758	17,750
Other		9,046	10,845
Total		<u>16,804</u>	<u>28,595</u>
NET INCOME		10,355	105,809
RECONCILIATION OF FUNDS			
Total funds brought forward		105,809	-
TOTAL FUNDS CARRIED FORWARD		<u><u>116,164</u></u>	<u><u>105,809</u></u>

The notes form part of these financial statements

The Swivel Club CIO

Balance Sheet
31 December 2021

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
CURRENT ASSETS			
Cash at bank		117,264	106,359
CREDITORS			
Amounts falling due within one year	5	(1,100)	(550)
NET CURRENT ASSETS		<u>116,164</u>	<u>105,809</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		116,164	105,809
NET ASSETS		<u>116,164</u>	<u>105,809</u>
FUNDS	6		
Unrestricted funds		<u>116,164</u>	<u>105,809</u>
TOTAL FUNDS		<u>116,164</u>	<u>105,809</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 October 2022 and were signed on its behalf by:

M Waters - Trustee

R Waterfield - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The financial statements are prepared on a going concern basis, under the historical cost convention and on the assumption that the charity will continue its operations for the foreseeable future.

Although the fund raising activities of the Charity have been severely affected by Covid-19, the assets of the Charity are substantially represented by cash held at bank. The Trustees believe that it is appropriate to prepare the accounts on a going concern basis.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

2. OTHER TRADING ACTIVITIES

	Year Ended 31.12.21 £	Period 19.7.19 to 31.12.20 £
Fundraising events	80	16,755
Shop income	23,649	9,727
	<u>23,729</u>	<u>26,482</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the period ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the period ended 31 December 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestrictive fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	26,482
Other income	107,922
Total	<u>134,404</u>
EXPENDITURE ON	
Charitable activities	
Donations Made	17,750
Other	10,845
Total	<u>28,595</u>
NET INCOME	105,809
TOTAL FUNDS CARRIED FORWARD	<u>105,809</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other creditors	1,100	550

6. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	105,809	10,355	116,164
TOTAL FUNDS	<u>105,809</u>	<u>10,355</u>	<u>116,164</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,159	(16,804)	10,355
TOTAL FUNDS	<u>27,159</u>	<u>(16,804)</u>	<u>10,355</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.12.20 £
Unrestricted funds		
General fund	105,809	105,809
TOTAL FUNDS	<u>105,809</u>	<u>105,809</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,404	(28,595)	105,809
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>134,404</u>	<u>(28,595)</u>	<u>105,809</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

The Swivel Club CIO

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	Year Ended 31.12.21 £	Period 19.7.19 to 31.12.20 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	80	16,755
Shop income	23,649	9,727
	<hr/>	<hr/>
	23,729	26,482
Other income		
Government grant	3,430	10,000
Transferred from old charity	-	97,922
	<hr/>	<hr/>
	3,430	107,922
Total incoming resources	<hr/>	<hr/>
	27,159	134,404
EXPENDITURE		
Charitable activities		
Donations	7,758	17,750
Support costs		
Governance costs		
Insurance	213	479
Telephone	221	219
Postage and stationery	1,148	1,020
Sundries	1,300	652
Accountancy and legal fees	550	550
Event costs	4,289	5,070
Advertising	-	580
Maintenance	885	2,255
Licensing	440	20
	<hr/>	<hr/>
	9,046	10,845
Total resources expended	<hr/>	<hr/>
	16,804	28,595
Net income	<hr/>	<hr/>
	10,355	105,809

This page does not form part of the statutory financial statements

THE SWIVEL CLUB

England & Wales - Charity number 1184499

Accounts

REGISTERED CHARITY NUMBER: 1184499

Report of the Trustees and
Unaudited Financial Statements for the Period 19 July 2019 to 31 December 2020
for
The Swivel Club CIO

David Robinson FCCA
A & S Consultancy
35 Colworth House
Colworth Park
Sharnbrook
Bedford
MK44 1LQ

The Swivel Club CIO

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for the Period 19 July 2019 to 31 December 2020

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The Swivel Club CIO

Report of the Trustees
for the Period 19 July 2019 to 31 December 2020

The trustees present their report with the financial statements of the charity for the period 19 July 2019 to 31 December 2020. The trustees have adopted the provisions of 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1184499

Principal address

111 Bradshaw Way
Irchester
WELLINGBOROUGH
Northamptonshire
NN29 7DW

Trustees

C Wright (appointed 19.7.19) (resigned 1.1.20)
R Waterfield (appointed 19.7.19)
M Waters (appointed 19.7.19)
C Beckett (appointed 18.12.20)

Independent Examiner

David Robinson FCCA
A & S Consultancy
35 Colworth House
Colworth Park
Sharnbrook
Bedford
MK44 1LQ

Approved by order of the board of trustees on 29 October 2021 and signed on its behalf by:

M Waters - Trustee



Independent Examiner's Report to the Trustees of
The Swivel Club CIO

Independent examiner's report to the trustees of The Swivel Club CIO

I report to the charity trustees on my examination of the accounts of The Swivel Club CIO (the Trust) for the period 19 July 2019 to 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

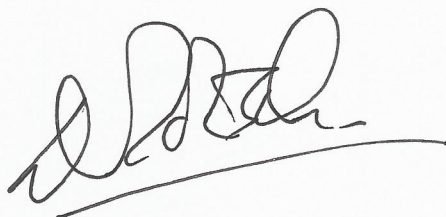
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Robinson FCCA
A & S Consultancy
35 Colworth House
Colworth Park
Sharnbrook
Bedford
MK44 1LQ

29 October 2021

The Swivel Club CIO

Statement of Financial Activities
for the Period 19 July 2019 to 31 December 2020

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Other trading activities	2	26,482
Other income		107,922
Total		134,404
EXPENDITURE ON		
Charitable activities		
Donations Made		17,750
Other		10,845
Total		28,595
NET INCOME		105,809
TOTAL FUNDS CARRIED FORWARD		105,809

The notes form part of these financial statements

The Swivel Club CIO

Balance Sheet
31 December 2020

	Notes	Unrestricted fund £
CURRENT ASSETS		
Cash at bank		106,359
CREDITORS		
Amounts falling due within one year	4	(550)
NET CURRENT ASSETS		<u>105,809</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		105,809
NET ASSETS		<u>105,809</u>
FUNDS	5	
Unrestricted funds		<u>105,809</u>
TOTAL FUNDS		<u>105,809</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 October 2021 and were signed on its behalf by:

M Waters - Trustee



R Waterfield - Trustee



The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The financial statements are prepared on a going concern basis, under the historical cost convention and on the assumption that the charity will continue its operations for the foreseeable future.

'Although the fund raising activities of the Charity have been severely affected by Covid-19, the assets of the Charity are substantially represented by cash held at bank. The Trustees believe that it is appropriate to prepare the accounts on a going concern basis.'

The Swivel Club CIO

Notes to the Financial Statements - continued
for the Period 19 July 2019 to 31 December 2020

2. OTHER TRADING ACTIVITIES

Fundraising events	£ 16,755
Shop income	9,727
	<u>26,482</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2020.

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors	£ 550
	<u>550</u>

5. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.12.20 £
Unrestricted funds		
General fund	105,809	105,809
TOTAL FUNDS	<u>105,809</u>	<u>105,809</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,404	(28,595)	105,809
TOTAL FUNDS	<u>134,404</u>	<u>(28,595)</u>	<u>105,809</u>

The Swivel Club CIO

Notes to the Financial Statements - continued
for the Period 19 July 2019 to 31 December 2020

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2020.

The Swivel Club CIO

Detailed Statement of Financial Activities
for the Period 19 July 2019 to 31 December 2020

£

INCOME AND ENDOWMENTS

Other trading activities

Fundraising events

16,755

Shop income

9,727

26,482

Other income

Government grant

10,000

Transferred from old charity

97,922

107,922

Total incoming resources

134,404

EXPENDITURE

Charitable activities

Donations

17,750

Support costs

Governance costs

Insurance

479

Telephone

219

Printing, postage & stationery

1,020

Sundries

652

Accountancy and legal fees

550

Event costs

5,070

Advertising

580

Maintenance

2,255

Licensing

20

10,845

Total resources expended

28,595

Net income

105,809

This page does not form part of the statutory financial statements