

Company Registration Number
12832788
Registered Charity Number
1193374

THE BLACK SWIMMING ASSOCIATION (THE BSA)

(A Company Limited by Guarantee)

Report and Accounts

31 August 2021

FP Associates Limited
Chartered Certified Accountants
36A Goodmayes Road
Ilford, Essex IG3 9UR

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Charity information

Trustees

Marie Danielle Obe (appointed 20 August 2020)
Frank Eddy Awuah (appointed 20 August 2020)
Alice Georgina Dearing (appointed 20 August 2020)
Seren Tanaka Lloyd Jones (appointed 1 May 2021)
William Michael Barkway (appointed 15 May 2021)

Charitable position:

Registered Charity number 1193374

Governing Document:

Foundation Model Governing Document

Address for correspondence:

71-75 Shelton Street
Covent Garden
London
WC2H 9JQ

Independent Examiner

Fumi Popoola
FP Associates Limited
36A Goodmayes Road
Ilford
Essex
IG3 9UR

THE BLACK SWIMMING ASSOCIATION (THE BSA)

The report of the Trustees

The trustees' present their report and accounts for the year ended 31 August 2021.

Charity Overview:

What does the BSA do:

- Education/training
- The Advancement of Health or Saving of Lives
- Amateur Sport
- Economic/community development/employment
- Recreation

Who does the BSA helps:

- Children/young People
- People of a Particular Ethnic or Racial Origin
- The General Public/mankind

How the BSA helps:

- Provides Services
- Provides Advocacy/advice/information
- Sponsors Or Undertakes Research
- Acts As An Umbrella Or Resource Body

Where does the BSA operate:

- The UK: throughout England And Wales; Northern Ireland; Scotland.

Charity Structure:

Within the period of this report, The BSA was a company limited by guarantee with charitable purposes. With 3 directors, Marie Obe, Frank Awuah and Alice Dearing. The Trustee Board is chaired by Marie Obe.

During this period, trustees were recruited on the basis of experience, merit and interest in the Charity's objectives and the aquatics sector.

The BSA also has an Executive Advisory Group of professional and industry specialists of which one of the Trustees, William Barkway is the Chair.

Within the period of this report, the BSA had 2 freelance consultants who report to the Chair and carry out day to day activities on behalf of the Charity.

Governing document: Memorandum and articles incorporated 21 August 2020 as amended by special resolution registered at companies house on 14 January 2021.

The Power of Directors: The Directors manage the business of the charity and may exercise all the powers of the charity unless they are subject to any restrictions imposed by the Companies Acts, the articles or any special resolution.

Description of trusts: N/A

Objectives and activities:

The Black Swimming Association has been established to deliver on a strategy to:

1. ENGAGE: directly with the sector and disenfranchised communities to develop key relationships and collaborative partnerships.
2. BUILD: trust, accountability, and most importantly, bridges into the disengaged communities the sector wishes to attract.
3. EDUCATE: on and increase awareness of water safety and health benefits of swimming for Black and Asian communities disproportionately underrepresented and underserved in all things aquatic. Foster Equality, Diversity and Inclusion within the wider aquatics sector in a bid to tackle inherent systemic and institutional inequalities and inequities.
4. CHANGE: the narrative and significantly increase support for ethnically diverse communities in aquatics by understanding aquatic behaviours, identifying and breaking down barriers, myths and stereotypes which preclude these communities from engaging and participating more in aquatics.
5. EMBED: Increase the number of individuals, from Black and Asian and communities, involved in aquatics – from participation, to sport, teaching, coaching and managerial positions.

To promote community participation in aquatics amongst Black and Asian communities, by such means as the trustees from time-to-time think fit, including, but not limited to: (a) raising public awareness around water safety and highlighting the value of swimming as a vital life skill; and (b) supporting opportunities that make aquatics more accessible and equitable for Black and Asian communities.

Achievements and performance for public benefit:

The BSA is a non-profit organisation and first of its kind set up to highlight the value of swimming as a vital life skill for all communities. The BSA works to promote the education of ethnically diverse communities of African, Caribbean and Asian heritage on water safety, drowning prevention and the benefits of aquatics. Ultimately, by collaborating with national governing bodies, brands and other charities, the BSA wants to drive participation and inclusion for all in aquatics from grassroots to boardroom. The BSA has built strong collaborative and strategic partnerships sector wide in England and Wales. We began relationship building by targeting and sharing our strategic plan with key sector organisations we identified as most aligned to helping deliver on the BSA's mission, namely RLSS UK, the RNLI and Swim England.

Since 2019, the BSA has gone from a simple concept to a nationally recognised fledgling organisation positioned as a disruptive force within the aquatic sector. The BSA is on course towards its strategic aims of tackling inherent systemic and institutional inequalities, breaking barriers to participation and driving change for more ethnic diversity in aquatics; ensuring everyone has equal and equitable access, feels included and has a safe and quality experience in, on and around water.

Programmes

- The BSA has successfully designed and developed for delivery in the winter of 2021, our very first test-and-learn bespoke aquatic pilot programme focussing on water safety, water orientation and familiarisation. *Together We Can*, was commissioned by Hackney Council and co-design with African, Caribbean, and Asian communities with Hackney, London. This pilot which will eventually be scaled nationwide will benefit the public by educating communities on water safety and drowning prevention measures, as well as encourage people to become aquatically active. According to Sport England's active lives report 2019 (pre-pandemic) 95% of Black adults, 93% of Asian adults, 80% of Black children and 78% Asian children do not swim. Beginning the delivery of *Together We Can* in Hackney will raise water safety knowledge, awareness and drowning prevention for those who live near and around the Canals, rivers and other waterways.

Raising awareness

- The BSA has delivered a Black Youth Culture Survey to inform the strategic objective for the education of children and young people.
- The BSA has authored and begun to meet the 7 key principles of its Diversity, Inclusion, Participation, Equality and Representation "DIPER" Charter for ethnically diverse communities in aquatics:

1. A commitment to understand, address and find enabling ways to resolve the unique issues that preclude ethnically diverse communities from totally engaging in aquatics.
2. A commitment to ensure that BSA's aquatic programmes are designed and delivered in a manner that fosters equity, diversity, inclusion and participation for ethnically diverse communities in aquatics.
3. A commitment to work together with aquatic organisation and brands as one aquatic community to raise DIPER Aquatic Champions to drive forward this charter within their local communities.
4. A commitment to showcase and make ethnically diverse aquatic products accessible throughout swim culture.
5. To build a Swim Buddy System in which we partner non swimmers and swimmers for the purpose of exchanging aquatic information, support, education and resources to enable more ethnically diverse communities to get in the water.
6. To raise awareness of the DIPER charter by capturing data on ethnically diverse participation and representation in aquatics from grassroots to elite level; as well as capturing specific data on drowning rates within the ethnically diverse communities (where relevant). These data sets will act as a benchmark to track and measure progress on the DIPER agenda.
7. A commitment to stand side-by-side with the BSA to help make swimming, swimming teaching, life guarding, water sports, aquatic careers and other aquatic opportunities more visible, accessible and inclusive for ethnically diverse communities from grassroots to boardroom.

The BSA has raised awareness to some of the cultural, attitudinal and behavioural barriers, stereotypes and myths that preclude Black and Asian communities through raising awareness of the *Blacks Can't Swim* ("BCS") documentary film series, produced by Frank Awuah. The content of the BCS docu-film series provided the initial and necessary insights to the BSA for, public awareness of the narratives with diversity in aquatics, the BSA's performance and the relevance of the BSA's identified research projects.

- i. The Trustees were satisfied that the personal benefit to Frank Awuah by raising awareness to BCS series is incidental to the public benefits of the BSA.

Recruitment

- From a workforce development, the BSA has recruited 2 freelance consultants paid through strategic consulting work with the RNLI and Hackney Council:
 - Research, Insights and Sector Partnerships Lead
 - Programme Development and Delivery Lead.

Research

- The BSA, in partnership with research agencies, academic institutions, lifesaving authorities and other aquatic organisations, has commissioned a 5 project research programme for delivery in 2022/2023. These are
 1. Adult social and behavioural research
 2. Physiology research
 3. Water safety education research
 4. Children's social and behavioural research
 5. Models of tuition research

The BSA is working to secure funding commitments for the upcoming annual period which will increase the activity of programme delivery, research and recruitment.

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each accounting year, which give a true and fair view of the state of the charity and of its income and expenditure for the year.

We are required to:

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Independent Examiner

Fumi Popoola of FP Associates Limited was appointed as the charity's independent examiner for the financial year.

This report was approved by the board of trustees on 23 June 2022 and is signed on their behalf by

Mrs M D Obe

Date: 23 June 2022

THE BLACK SWIMMING ASSOCIATION (THE BSA)
Independent Examiner's Report

Independent Examiners' report to the directors of
THE BLACK SWIMMING ASSOCIATION (THE BSA)

I report to the charity trustees on my examination of the account of the company for the year ended 31 August 2021.

Responsibilities and basis of the Report

As the charity's trustees of the company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the account of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiners statement

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Fumi Popoola B.Sc FCCA CTA
FP Associates Limited
Chartered Certified Accountants
36A Goodmayes Road
Ilford
Essex
IG3 9UR

16 December 2021

THE BLACK SWIMMING ASSOCIATION (THE BSA)
Income and Expenditure Account
for the period from 24 August 2020 to 31 August 2021

	2021
	£
Income	90,944
Administrative expenses	(71,067)
Operating surplus	<u>19,877</u>
Surplus before taxation	<u>19,877</u>
Tax on surplus	(3,789)
Surplus for the period	<u><u>16,088</u></u>

THE BLACK SWIMMING ASSOCIATION (THE BSA)**Registered number:** 12832788**Balance Sheet****as at 31 August 2021**

	Notes	2021 £
Current assets		
Debtors	3	20,400
Cash at bank and in hand		9,242
		29,642
Creditors: amounts falling due within one year	4	(13,554)
Net current assets		16,088
Net assets		16,088
Capital and reserves		
Income and Expenditure account		16,088
Members Funds		16,088

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs M D Obe

Director

Approved by the board on 16 December 2021

THE BLACK SWIMMING ASSOCIATION (THE BSA)
Notes to the Accounts
for the period from 24 August 2020 to 31 August 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Income

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

THE BLACK SWIMMING ASSOCIATION (THE BSA)
Notes to the Accounts
for the period from 24 August 2020 to 31 August 2021

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Employees	2021 Number
Average number of persons employed by the company	<u>0</u>
3 Debtors	2021 £
Trade debtors	<u>20,400</u>
4 Creditors: amounts falling due within one year	2021 £
Trade creditors	7,413
Directors Account	552
Taxation and social security costs	3,789
Other creditors	<u>1,800</u>
	<u>13,554</u>

THE BLACK SWIMMING ASSOCIATION (THE BSA)
Notes to the Accounts
for the period from 24 August 2020 to 31 August 2021

5 Company Status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets in the event of a liquidation.

6 Other information

THE BLACK SWIMMING ASSOCIATION (THE BSA) is a private company limited by guarantee and incorporated in England. Its registered office is:
71-75 Shelton Street
Covent Garden
London
WC2H 9JQ

THE BLACK SWIMMING ASSOCIATION (THE BSA)
Detailed income and expenditure account
for the period from 24 August 2020 to 31 August 2021

This schedule does not form part of the statutory accounts

	2021
	£
Income	90,944
Administrative expenses	(71,067)
Operating surplus	<u>19,877</u>
Surplus before tax	<u><u>19,877</u></u>

THE BLACK SWIMMING ASSOCIATION (THE BSA)
Detailed income and expenditure account
for the period from 24 August 2020 to 31 August 2021
This schedule does not form part of the statutory accounts

	2021
	£
Income	
Fees	83,930
Grants	7,014
	<u>90,944</u>
Administrative expenses	
Employee costs:	
Travel and subsistence	386
Entertaining	64
	<u>450</u>
Premises costs:	
Use of home	312
	<u>312</u>
General administrative expenses:	
Telephone and internet	635
Information and publications	56
Software	891
	<u>1,582</u>
Legal and professional costs:	
Accountancy fees	1,800
Consultancy fees	62,386
Advertising and PR	4,537
	<u>68,723</u>
	<u>71,067</u>