

Company Registration Number - 12832788

The Charity Registration Number is :- 1193374

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Report and Accounts

31 August 2023

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Report and accounts for the year ended 31 August 2023

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THE BLACK SWIMMING ASSOCIATION (THE BSA)

Company Registration Number - 12832788

Trustees' Annual Report for the year ended 31 August 2023

The Trustees presents his Report and Accounts for the year ended 31 August 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- THE BLACK SWIMMING ASSOCIATION (THE BSA).

The charity is also known by its operating name, The BSA.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1193374.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

71-75 Shelton Street

Covent Gardens, London

Enter in step 4. 4, WC2H 9JQ

Telephone 07956 186 049

Email Address contactus@theBSA.co.uk Web address www.theBSA.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

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Trustees' Annual Report for the year ended 31 August 2023

The Trustees in office on the date the report was approved were:-

Marie Danielle Obe
Alice Georgina Dearing
Seren Tanak Lloyd Jones
William Michael Barkway

The following persons served as Trustees during the year ended 31 August 2023 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Marie Danielle Obe	20th August 2020	
Alice Georgina Dearing	20th August 2020	
Seren Tanaka Lloyd Jones	1st May 2021	
William Micahel Barkway	15th May 2021	

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

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 2 directors, Marie Obe and Alice Dearing. The Trustee Board is chaired by Marie Obe.

During this period, no trustees were successfully recruited.

A new legal entity, Inclusive Aquatics C.I.C (IA) was formed to support the delivery of The BSA's charitable objectives. Together the two entities are working towards a group structure, The BSA Group, with a single strategic, implementation and delivery plan.

With the formation of Inclusive Aquatics C.I.C with two new directors, The BSA's Executive Advisory Group of professional and industry specialists was reviewed with a view of refreshing its Terms of Reference and membership.

Within the period of this report, the BSA had 5 members of staff on 2 year fixed term contracts and 3 freelance consultants who report to the Chair to carry out 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

Prior to the Covid-19 pandemic

- 95% of Black adults and 80% of Black children in England did not swim.
- 93% of Asian adults and 78% of Asian children in England did not swim.

Between November 2021 and 2022

- 3.5% of Black adults and 4.2% of Asian (excluding Chinese) adults participated in swimming activities regularly, compared to 8.9% of White British adults.
- And in the 2021-2022 academic year, only 14.2% of Black children and 16.8% of Asian children participated in swimming activities regularly, compared to 26.1% of White British children.

According to the 2021 census, our work could have a direct impact on approximately 10.9 million people in England and Wales, which represents 18% of the total population.



The 2023 Picture

Water Safety

- Drowning by ethnicity is still not captured in the WAID database
- **New data⁸ reveals that children of ethnically diverse heritage have a higher rate of drowning in England. Compared to White and White British children...**
 - Children of Black heritage have a **3.5x** higher risk of drowning
 - Children of Asian heritage have a **1.2x** higher risk of drowning
- In 2022, based on the accidental drowning fatalities in the UK⁹:
 - 37% occurred among those under 30 years of age
 - 13% occurred among those under 15 years of age

Sport and Participation

- The Covid-19 pandemic had a major impact on participation, which remains lower than pre-pandemic levels
- 96.5% of Black adults
- 95.8% of Asian adults
 - ... in England did not regularly participate in swimming activities, compared to 91.1% of White British adults¹⁰
- 85.8% of Black children
- 83.2% of Asian children
 - ... in England did not regularly participate in swimming activities, compared to 73.9% of White British children¹¹
- There are evident disparities in the rate of post-Covid recovery in participation by ethnicity

Aquatic Workforce

- There is a lack of data on representation within the aquatic workforce
- A recent audit revealed that there are almost 12,000 vacant positions within the aquatic workforce¹²
 - ... These positions could be filled by individuals of ethnically diverse heritage, simultaneously tackling this shortage and diversifying the workforce

Between 2011 and 2021, the ethnically diverse population in England and Wales increased from approximately 7.9 to 10.9 million people¹³. Therefore, there is a growing need for the work of the BSA.

THE BLACK SWIMMING ASSOCIATION

⁸ National Child Mortality Database; ⁹ National Water Safety Forum; ^{10, 11} Sport England; ¹² STA; ¹³ Census

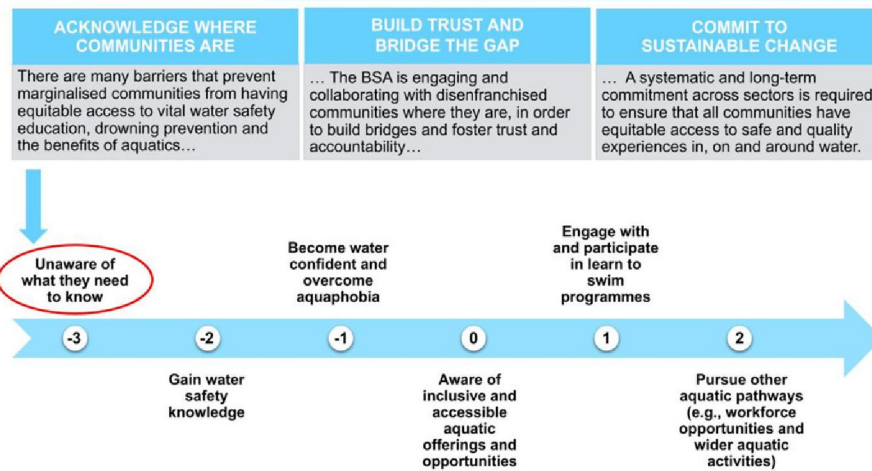
- **Increasing visibility and engagement in aquatics** with African, Caribbean and Asian groups and communities least likely to be aquatically active and 'at highest risk' of drowning, due to less and in some cases no vital water safety knowledge, awareness and education.
- **Commissioned and reported on a pioneering research programme #ourswimstory** which has enabled the BSA and sector to identify, understand and work towards the creation of bespoke educational awareness and intervention programmes aimed at removing some of the barriers preventing African, Caribbean, and Asian communities becoming aquatically active and safer in, on and around bodies of water. The insights have informed the future direction for the work of the BSA, to create a platform for collaborative multisectoral partnership work to tackle (systemic and institutional) inequalities and foster diversity and inclusion in aquatics for all communities in the aquatic sector in the UK; as well as informed the need for further insights.
- The BSA, validated by our research, community engagement and programme delivery has now develop a framework (image below) for tackling inequities which we are working on accrediting from an IP perspective.



A Brand New Perspective on Tackling Inequalities for the Sector

The BSA's Community Journey™

The BSA's Community Journey™ was created, based on a journey of discovery with sector partners, as a way of visually representing where ethnically diverse communities are, compared to the aquatic sector. The aim is to acknowledge that whilst the aquatic sector caters for and is equipped to support those who participate in 'traditional' learn to swim programmes (1), many stages exist prior to this point and multiple barriers need to be overcome to enable the most disenfranchised communities to safely engage in aquatic activity.



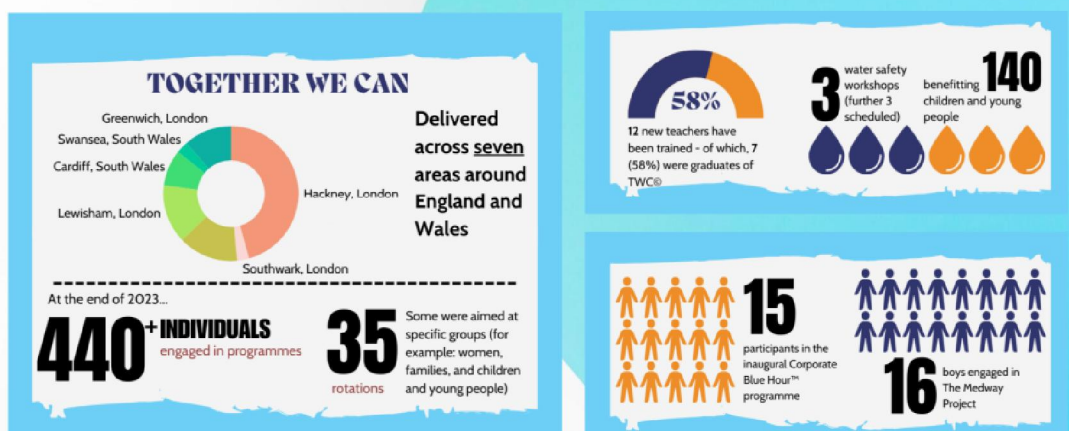
THE BLACK SWIMMING ASSOCIATION

- ✓ **Programme Design, Development and Delivery for Education and Support:** 2021/2022 saw the BSA co-design and develop with our target communities and a few strategic sector partners, a bespoke aquatic programme called **The Blue Hour/Together We Can© (BH/TWC)**. This 5 week programme was designed to ensure that African, Caribbean and Asian groups and communities' benefited from vital water safety skills and education training enabling equitable opportunities to participate in aquatic activities safely and confidently in inclusive provisions.

2022/2023 The Blue Hour/Together We Can water safety, familiarisation and orientation programme has been delivered to



Programmes: 2021 - 2023



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- **Building Internal Capacity and Sustainability:** The BSA was awarded a £500k, 2 year funding grant from the Sport England towards core organisational development, research, and the delivery of pan London BH/TWC pilot. This grant was novated into Inclusive Aquatics CIC and will enable the BSA Group to build organisational capacity, more governance capability, infrastructure and human resources to deliver the organisation's objectives, engaging with and driving critical change needed in the aquatics sector.

Achievements and performance for public benefit:

Multi-sectoral Engagement for Advocacy, Consulting, Education and Support

The BSA is the first organisation of its kind in the UK, uniquely positioned to ensure that people of African, Caribbean, and Asian heritage have equitable access to vital water safety, drowning prevention and all the benefits of engaging in aquatics, from boardroom to grassroots.



Partnerships: 2022 - 2023

Type of partner	Examples of who falls into this category	Benefits of partnerships
Funders	RNLI, Sport Wales, LMF, Sport England, PwC, Hackney Council, Pentland Brands, The Benefact Group, National Lottery, STA	Investment to continue the BSA's work and ensure the sustainability of our organisation
NGBs (aquatic)	Swim Wales, Swim England (?), British Canoeing, RYA, BWSW, Canoe Wales	Demonstrate our influence and develop pathways into wider aquatic activities – not just about swimming
Active Partnerships	ABC, London Sport, Cardiff Metropolitan University	Relationships with activity providers in their area (i.e., good reach), and good quality local level insight (e.g. school swimming attainment)
Aquatic delivery partners	Local Authorities (e.g. Hackney, Tower Hamlets, Greenwich Lewisham), Leisure Trusts (e.g. GLL), Operators (e.g. Everyone Active, Freedom Leisure)	Deliver aquatic services (e.g. LTS) to communities
Community partners	England: Arches Local, AHOY Wales: Women Connect First, The Centre for African Entrepreneurship, Sub-Saharan Advisory Panel, Race Equality First	Fundamental to the BSA's aim of being the bridge between communities and the sector – provides route of influence, insight and engagement for delivery
Water safety partners	RNLI, RLSS, CRT, NWSF, RoSPA, Canal and Rivers Trust	Provide water safety advice in schools and lead the delivery of the UK's Drowning Prevention Strategy
Commercial partners	Speedo, PwC	Provide visibility, access and influence
Strategic partners	B2022, afPE, WSA, GungHo, Blacks Can't Swim, JVN, CIMSPA, MIND	Assist with the advancement of key priorities of the BSA (e.g., multi-sector collaboration, policy, marketing, staff wellbeing)
Research partners	University of Portsmouth, Brunel University London, AKD, RNLI	Develop and implement our pioneering research programme

THE BLACK SWIMMING ASSOCIATION

The BSA as a member of the Commonwealth Aquatic Legacy group continues to help shape the development and delivery of the community elements of the Commonwealth legacy in the West Midlands.

With our commitment to being the bridge between the sector and Black and Asian communities our Chair mainly, and co-founders were invited as speakers and panellists for several EDI conferences focused on tackling inequalities, underrepresentation, and the use of sport as a platform for social change and economic development within otherwise marginalised communities in the UK.

Direct Community Engagement for Research, Education and Support

Since the last reporting period, the BSA has evolved into a recognised transformational leader within the aquatic sector. Having successfully undertaken 4 pioneering research projects, developed, piloted and accrediting The Blue Hour/Together We Can™ nationally, and providing strategy and programme consulting to several forward thinking organisations in the sector, the BSA continues on course with its mission to tackle inherent systemic and institutional inequalities acting as a voice for African, Caribbean and Asian communities and an ally to the sector.

Funding

The BSA has received funding from London Marathon Fund (formerly, London Marathon Charitable trust), Sport Wales and Sport England*. The funding has significantly contributed towards our organisational growth, governance improvement, community engagement, research and programme development.

Donations and other revenue for consulting services

Recruitment

- The BSA continues to grow its workforce with the recruitment of 4 delivery roles funded by grants from the London Marathon Foundation and Sport Wales. These roles are
 - Programme Manager (Wales)
 - Research and Insights Assistant
 - Project Manager
 - Community Engagement Manager
- The BSA secured more funding commitments to cover the recruitment of core operational roles, further research and programme delivery pan London, the West Midlands and South Wales. With £500k funding received from Sport England (novated into Inclusive Aquatics CIC) the charity will benefit from the recruitment of 5 additional roles
 - Operations Manager
 - Finance Lead
 - Marketing and Comms Lead
 - Community Engagement Officer
 - Head of Research and Insights

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Trustees' Annual Report for the year ended 31 August 2023

Financial review

The charity's financial position at the end of the year ended 31 August 2023

The financial position of the charity at 31 August 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	45,488	35,307
Unrestricted Revenue Funds available for the general purposes of the charity	29,123	27,445
Restricted Revenue Funds	67,761	23,952
Total Funds	96,884	51,397

Financial review of the position at the reporting date, 31 August 2023 .

The Trustees consider the financial performance by the Charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £506,282.

The total reserves at the year end stood at £96,884.

A majority of the expenditure is spent on achieving the charitable objectives and the governance of the charity.

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

The Trustees have resolved to establish reserves to meet current needs and to provide for future activities.

The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

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Trustees' Annual Report for the year ended 31 August 2023

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Principal funding sources in the year and how these support the key objectives of the charity.

The BSA received funding from London Marathon Fund (formerly, London Marathon Charitable trust) and Sport Wales. The funding has significantly contributed towards our organisational growth, governance improvement, community engagement, research and programme development.

Details of The Independent Examiner

Fumi Popoola FCCA CTA ATT
Member of Chartered Certified Accountant
FP Associates Limited
36A Goodmayes Road
Ilford
Essex
IG3 9UR

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

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Trustees' Annual Report for the year ended 31 August 2023

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 13 to 31.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 28 May 2024.

Mrs M D Obe
Director and Trustee

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 13 to 31 for the year ended 31 August 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 8, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Certified Accountant, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

THE BLACK SWIMMING ASSOCIATION (THE BSA)

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 August 2023 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Certified Accountant;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

- accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

- the financial statements do not accord with those records; or

- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in 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;

- have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

THE BLACK SWIMMING ASSOCIATION (THE BSA)

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 financial statements to be reached.

Fumi Popoola FCCA CTA ATT - Independent Examiner

Chartered Certified Accountant

FP Associates Limited

36A Goodmayes Road

Ilford

Essex

IG3 9UR

This report was signed on 28 May 2024

THE BLACK SWIMMING ASSOCIATION (THE BSA) - Statement of Financial Activities for the year ended 31 August 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2023, as required by the Companies Act 2006)

	SOR P Ref	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income & Endowments from:					
Donations & Legacies	A1	42,154	-	42,154	67,238
Charitable activities	A2	9,999	454,124	464,123	395,008
Investments	A4	5	-	5	-
Total income	A	52,158	454,124	506,282	462,246
Expenditure on:					
Charitable activities	B2	49,715	411,079	460,794	426,939
Total expenditure	B	49,715	411,079	460,794	426,939
Net income for the year		2,443	43,045	45,488	35,307
Transfers between funds	C	(13,350)	13,350	-	-
Net income after transfers	A-B-C	(10,907)	56,395	45,488	35,307
Net movement in funds		(10,907)	56,395	45,488	35,307
Reconciliation of funds:-					
Total funds brought forward	E	40,030	11,366	51,396	16,089
Total funds carried forward		29,123	67,761	96,884	51,396

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 18 to 31 form an integral part of these accounts.

THE BLACK SWIMMING ASSOCIATION (THE BSA) - Statement of Financial Activities for the year ended 31 August 2023

THE BLACK SWIMMING ASSOCIATION (THE BSA) - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SOR P Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	67,238	-	67,238
Charitable activities	A2	-	395,008	395,008
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	67,238	395,008	462,246
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	36,472	390,467	426,939
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	36,472	390,467	426,939
Net gains on investments	B4	-	-	-
Net income for the year		30,766	4,541	35,307
Transfers between funds	C	(12,586)	12,586	-
Net income after transfers		18,180	17,127	35,307
Net movement in funds		18,180	17,127	35,307
Reconciliation of funds:-	E			
Total funds brought forward		9,264	6,825	16,089
Total funds carried forward		27,444	23,952	51,396

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 18 to 31 form an integral part of these accounts.

THE BLACK SWIMMING ASSOCIATION (THE BSA) - Statement of Financial Activities for the year ended 31 August 2023

THE BLACK SWIMMING ASSOCIATION (THE BSA) - Resources applied in the year ended 31 August 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	45,488	35,307
Net resources available to fund charitable activities	<u>45,488</u>	<u>35,307</u>

The notes attached on pages 18 to 31 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 August 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	40,030	11,366	51,396	16,089
Recognised gains and losses before transfers	<u>2,443</u>	<u>43,045</u>	<u>45,488</u>	<u>35,307</u>
	42,473	54,411	96,884	51,396
(From)/To unrestricted revenue funds	(13,350)	13,350	-	-
Closing revenue funds	<u>29,123</u>	<u>67,761</u>	<u>96,884</u>	<u>51,396</u>

Summary of funds	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	29,123	67,761	96,884	51,396

The notes attached on pages 18 to 31 form an integral part of these accounts.

THE BLACK SWIMMING ASSOCIATION (THE BSA) - Statement of Financial Activities for the year ended 31 August 2023

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Income and Expenditure Account for the year ended 31 August 2023 as required by the Companies Act 2006

	2023 £	2022 £
<i>Income</i>		
Income from operations	506,277	462,246
Investment income and interest		
Interest receivable	5	-
Gross income in the year before exceptional items	506,282	462,246
Gross income in the year including exceptional items	506,282	462,246
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	458,353	424,539
Governance costs	2,400	2,400
Interest payable	41	-
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	460,794	426,939
Net income before tax in the financial year	45,488	35,307
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	45,488	35,307
Retained surplus for the financial year	45,488	35,307

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 31 form an integral part of these accounts.

THE BLACK SWIMMING ASSOCIATION (THE BSA) - Balance Sheet as at 31 August 2023

	SORP		2023	2022
	Note	Ref	£	£
Current assets		B		
Cash at bank and in hand		B4	102,131	107,421
Creditors: amounts falling due within one year	9	C1	<u>(5,247)</u>	<u>(56,025)</u>
Net current assets			96,884	51,396
The total net assets of the charity			<u>96,884</u>	<u>51,396</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	15	D2	67,761	23,952
			67,761	23,952
Unrestricted Funds				
Unrestricted Revenue Funds	15	D3	29,123	27,444
			29,123	27,444
Designated Funds				
Total charity funds			<u>96,884</u>	<u>51,396</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

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

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

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 12.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mrs M D Obe

Trustee

Approved by the board of trustees on 28 May 2024

The notes attached on pages 18 to 31 form an integral part of these accounts.

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Notes to the Accounts for the year ended 31 August 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

The charity continues to carry out research and development, along with community engagement to enhance water safety in communities, particularly black and ethnic minority communities

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Notes to the Accounts for the year ended 31 August 2023

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are measured as the amount liable at the balance sheet date

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no financial instruments significant to the charity's financial position or performance.

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Notes to the Accounts for the year ended 31 August 2023

5 Net surplus before tax in the financial year

	2023	2022
	£	£

The net surplus before tax in the financial year is stated after charging:-

Pension costs	1,868	-
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6 Interest payable

	2023	2022
	£	£

Bank interest payable	41	-
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7 Staff costs and emoluments

<i>Salary costs</i>	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	117,470	2,871
Employer's National Insurance for all staff	1,361	-
Employer's operating costs of defined contribution pension schemes	1,868	-
Total salaries, wages and related costs	120,699	2,871

The average number of staff employed in the year was	4	1
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The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	4	1
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<i>The estimated full time equivalent number of all staff employed as above</i>	<u>4</u>	<u>1</u>
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Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Remuneration and payments to Trustees and persons connected with them

The co-founders, Mrs D Obe and Mr F E Awuah carried out all foundational development of the organisation as well as research consultancy and educational support. They received total payments of £34,750 during the period. There are now other consultants carrying out there roles.

9 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	983	48,684
Accruals	3,300	3,000
Corporation tax	-	3,789
PAYE, NIC VAT and other taxes	412	-
Other creditors	552	552
	<u>5,247</u>	<u>56,025</u>

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Notes to the Accounts for the year ended 31 August 2023

12 Income and Expenditure account summary	2023 £	2022 £
At 1 September 2022	51,396	16,089
Surplus after tax for the year	45,488	35,307
At 31 August 2023	<u>96,884</u>	<u>51,396</u>

13 No related party transactions

There were no related party transactions in the year.

14 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Current Assets	34,370		67,761	102,131	102,131
Current Liabilities	(5,247)	-	-	(5,247)	(5,247)
	<u>29,123</u>	<u>-</u>	<u>67,761</u>	<u>96,884</u>	<u>96,884</u>
At 1 September 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Current Assets	83,469	-	23,952	107,421	107,421
Current Liabilities	(56,025)	-	-	(56,025)	(56,025)
	<u>27,444</u>	<u>-</u>	<u>23,952</u>	<u>51,396</u>	<u>51,396</u>

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2022 £	Movement in funds in 2023 See Note 16 £	Transfers between funds in 2023 See Note 17 £	Funds carried forward to 2024 £	Funds carried forward to 2024 £
<i>Unrestricted and designated funds:-</i>					
Unrestricted Revenue Funds	27,444	16,329	(13,350)	30,423	30,423
Total unrestricted and designated funds	<u>27,444</u>	<u>16,329</u>	<u>(13,350)</u>	<u>30,423</u>	<u>30,423</u>

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Notes to the Accounts for the year ended 31 August 2023

Restricted funds:-

RNLI	-	1,558	-	1,558	1,558
LMCT	7,477	(13,350)	13,350	7,477	7,477
Sports Wales	15,357	11,842	-	27,199	27,199
London Borough of Hackney	1,118	597	-	1,715	1,715
ABC	-	1,500	-	1,500	1,500
ETIM	-	19,043	-	19,043	19,043
Sports England	-	7,966	-	7,966	7,966
Total restricted funds	23,952	29,156	13,350	66,458	66,458
Total charity funds	51,396	45,485	-	96,881	96,881

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds	Movement in funds
	2023	2023	2023	2023	2023
	£	£	£	£	£
<i>Unrestricted and designated funds:-</i>					
Unrestricted Revenue Funds	52,158	(35,829)	-	16,329	16,329
<i>Restricted funds:-</i>					
RNLI	36,070	(34,512)	-	1,558	1,558
LMCT	297,180	(310,529)	-	(13,349)	(13,349)
Sports Wales	60,000	(48,158)	-	11,842	11,842
London Borough of Hackney	9,990	(9,393)	-	597	597
ABC	19,500	(18,000)	-	1,500	1,500
ETIM	22,200	(3,157)	-	19,043	19,043
Sports England	9,184	(1,218)	-	7,966	7,966
	506,282	(460,796)	-	45,486	45,486

17 Details of transfers between funds in the

The transfers shown in note 15 above are:-

	2023	2022
	£	£
Transfers to/(from) Unrestricted Funds to cover deficits on Restricted Funds or when funds are lawfully reallocated	(13,350)	(13,350)
To/(from) Restricted Revenue Funds	13,350	13,350
Net transfers	-	-

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Notes to the Accounts for the year ended 31 August 2023

The purposes for which the funds as
18 detailed in note 15 are held by the charity
are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use. These include funds from National Lottery Award, PwC, Sported and Pentland Speedo
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.
RNLI	Funds received for consultancy services, including research and development, and community engagement.
London Marathon Charitable Trust (LMCT)	Funds for governance, organisational capacity-building, finance and HR. Research and insights and fro programme delivery.
Sports Wales	Funds for research and programme delivery, to foster water confidence, competence and safety, including, funding a post.
London Borough of Hackney	For the delivery of The Blue Hour and Together We Can programme in Hackney, for rotations delivered Britannia Leisure Centre.
RYA & Sport England Together Fund	Grant for delivery of Blue Hour rotations in Thamesmead.
Eden Tree Investment Management (ETIM)	Grant for delivery of Blue Hour rotations in Medway, Kent.
Active Black Country	Funds for pilot schemes of Blue Hour Together We Can in the West Midlands.

19 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

20 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Donations and gifts from individuals			
Gifts and Donations	42,154	-	42,154
Total donations and gifts from individuals	42,154	-	42,154
Total Donations, Grants and Legacies			
Total Donations, Grants and Legacies A1	42,154	-	42,154

	Current year Funds 2023 £	Current year Funds 2023 £	Current year Total Funds 2023 £
Income from funders			
RNLI	-	36,070	36,070
LMCT	-	297,180	297,180
Sports Wales	-	60,000	60,000
London Borough of Hackney	9,999	9,990	19,989
RYA/Sports England	-	9,184	9,184
ETIM	-	22,200	22,200
ABC	-	19,500	19,500
Total Income from funders	9,999	454,124	464,123

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

Income from funders - Prior Year analysis

	Prior Year	Prior Year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds
	2022	2022	2022
	£	£	£
Prior Year	-	395,008	395,008

	Unrestricted Funds	Restricted Funds	Total Funds
	2023	2023	2023
	£	£	£

Total Charitable income from funders:-

Current year - income from funders	9,999	454,124	464,123
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Prior year

	Prior Year	Prior Year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds
	2022	2022	2022
	£	£	£
Prior Year - Income from funders	-	395,008	395,008

21 Total Income from charitable activities

	Current year	Current year	Current year
	Unrestricted Funds	Restricted Funds	Total Funds
	2023	2023	2023
	£	£	£
Income from funders	9,999	454,124	464,123
Total from charitable activities A2	9,999	454,124	464,123

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Total income from charitable trading	-	-	-
Income from funders	-	395,008	395,008
	-	395,008	395,008

22 Investment income

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Bank Interest Receivable	5	-	5
Total investment income	5	-	5

A4

23 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Gross wages and salaries - charitable activities	-	117,470	117,470
Employers' NI - Charitable activities	-	1,361	1,361
Defined contribution pension costs - charitable activities	-	1,868	1,868
Travel and Subsistence - Charitable Activities	394	-	394
Operations and Development	-	23,183	23,183
Research and Insights	-	94,730	94,730
Community Engagement Programmes	9,402	9,765	19,167
	-	22,326	22,326
Total direct spending	9,796	270,703	280,499

B2a

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Gross wages and salaries - charitable activities	-	2,871	2,871
Operations and Development	1,178	36,276	37,454
Research and Insights	120	152,993	153,113
Total direct spending	9,525	192,140	260,557

24 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
<i>Employee costs not included in direct costs</i>			
Training and welfare - staff	447	1,650	2,097
Payroll fees and charges	-	900	900
Travel and subsistence - staff	11,173	-	11,173
Entertaining	57	-	57
<i>Premises Expenses</i>			
Room Hire	9,116	-	9,116
<i>Administrative overheads</i>			
Telephone, fax and internet	2,836	-	2,836
Postage	13	-	13
Stationery and printing	933	-	933
Information and publications	1,428	-	1,428
Subscriptions	-	613	613
Equipment expenses	219	-	219
IT Software and Consumables	3,408	-	3,408
Advertising and marketing	70	33,264	33,334
Liability and contents insurance	3,501	-	3,501
Sundry expenses	436	-	436
Equipment, repairs, expenses and maintenance	-	-	-
Resource costs	413	-	413
<i>Professional fees paid to advisors other than the auditor or examiner</i>			
Accountancy fees other than examination or audit fees	-	9,854	9,854
Legal fees	35	-	35
Consultancy fees	3,000	61,561	64,561
Research & Development	-	-	-
Professional services	369	32,534	32,903

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

Financial costs

Bank charges	24	-	24
Bank interest payable	41	-	41

Support costs before reallocation	37,519	140,376	177,895
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Total support costs - Current Year	37,519	140,376	177,895
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The basis of allocation of costs between activities is described under accounting policies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Prior Year Total Funds 2022 £
<i>Prior Year</i>			
<i>Employee costs not included in direct costs</i>			
Training and welfare - staff	511	313	824
Travel and subsistence - staff	2,240	401	2,641
<i>Premises Expenses</i>			
Room Hire	150	3,881	4,031
<i>Administrative overheads</i>			
Information and publications	500	135	635
Subscriptions	-	300	300
IT Software and Consumables	-	4,213	4,213
Advertising and marketing	196	13,758	13,954
Liability and contents insurance	-	459	459
Sundry expenses	108	157	265
<i>Professional fees paid to advisors other</i>			
Accountancy fees other than examination or audit fees	600	1,080	1,680
Consultancy fees	14,820	35,156	49,976
Research & Development	-	67,318	67,318
Professional services	2,317	12,264	14,581
Support costs before reallocation	24,547	139,435	163,982
Total support costs - Prior Year	24,547	139,435	163,982

The basis of allocation of costs between activities is described under accounting policies

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

25 Other Expenditure - Governance costs

<i>Current Year</i>		Current year	Current year	Current year
		Unrestricted	Restricted	Total
		Funds	Funds	Funds
		2023	2023	2023
		£	£	£
Independent Examiner's fees		2,400	-	2,400
Total Governance costs		2,400	-	2,400

26 Total Charitable expenditure

<i>Current Year</i>		Current year	Current year	Current year
		Unrestricted	Restricted	Total
		Funds	Funds	Funds
		2023	2023	2023
		£	£	£
Total direct spending	B2a	9,796	270,703	280,499
Total support costs	B2d	37,519	140,376	177,895
Total Governance costs	B2e	2,400	-	2,400
Total charitable expenditure	B2	49,715	411,079	460,794

<i>Prior Year</i>		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total
		Funds	Funds	Funds
		2022	2022	2022
		£	£	£
Total direct spending	B2a	9,525	192,140	260,557
Total support costs	B2d	24,547	139,435	163,982
Total Governance costs	B2e	2,400	-	2,400
Total charitable expenditure	B2	36,472	331,575	426,939