

Company Registration Number - 12832788

The Charity Registration Number is :- 1193374

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Report and Accounts

31 August 2024

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Report and accounts for the year ended 31 August 2024

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THE BLACK SWIMMING ASSOCIATION (THE BSA)

Company Registration Number - 12832788

Trustees' Annual Report for the year ended 31 August 2024

The Trustees presents his Report and Accounts for the year ended 31 August 2024, 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.

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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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Company Registration Number - 12832788

Trustees' Annual Report for the year ended 31 August 2024

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 2024 :-

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.



The Black Swimming Association (BSA) Trustees' Annual Report

For the year ended 31 August 2024

1. Chair's Introduction

2024 marked four years since the Black Swimming Association was established, and it has proven to be a pivotal year. What began as a bold intervention to address aquatic inequity has become a nationally recognised movement for systemic change in water safety, familiarisation, and orientation.

BSA's work this year spanned London, Wales, Medway, Essex, and the West Midlands, demonstrating both our growing reach and our commitment to delivering trauma-informed, community-rooted programmes that meet people where they are. We prioritise those furthest from the water—not to teach them how to swim in the traditional sense, but to introduce safety, trust, and possibility.

Our flagship interventions, The Blue Hour™ and Together We Can®, continued to provide vital water safety education across the UK. We deepened our policy engagement through participation in All-Party Parliamentary Groups on Swimming and Water Safety and contributed to national strategies with the Fire Service on inland drowning prevention – particularly involving young people of school age, reflecting our place at the forefront of this public safety agenda.

This year also marked a shift in how we position ourselves structurally.

We begin the next chapter with clarity of purpose, a growing body of evidence, and deep gratitude to the communities, staff, trustees, and partners who continue to trust and build with us.

Danielle Obe
Chair of Trustees
The Black Swimming Association (BSA)

2. Objectives and Activities

The Black Swimming Association is a registered charity with the purpose of advancing public education in water safety, drowning prevention, and equitable access to aquatic environments

Our mission is realised through:

- Trauma-informed water safety orientation
- Community-centred programme delivery
- Peer-led education models
- Sector advocacy and policy input
- Evidence-based research and insights

Unlike traditional swimming initiatives, BSA's interventions focus on the foundational stages of

aquatic safety—meeting participants before they are ready to engage in water based activities or sports, building confidence, and equipping them with life-saving knowledge.

Our three delivery pillars are:

1. Programmes – Practical interventions that provide culturally safe entry points into aquatic activity.
2. Research & Insight – Tools such as the Water Safety Index™ and Our Swim Story inform national practice.
3. Policy & Advocacy – Positioning water safety and inclusion as essential components of health and education systems.

3. Achievements and Performance

a) London Delivery (Core Boroughs)

In 2023–2024, BSA continued to deliver trauma-informed water safety, orientation, and aquatic familiarisation programmes across six London boroughs: Hackney, Southwark, Lewisham, Newham, Greenwich, and Tower Hamlets.

Our flagship programmes, Blue Hour™ and Together We Can®, reached over 430 participants, the majority of whom had never engaged with water-based activities before.

95% of participants demonstrated measurable improvement in aquatic confidence and water safety knowledge by the end of their programme rotation.

A significant number of graduates progressed into practitioner roles, receiving STA-accredited qualifications and training to become activators and teachers—creating a sustainable, community-led workforce model.

b) Wales

BSA Wales expanded its footprint with programme delivery across three cities. By strengthening relationships with local authorities and regional partners, we were able to embed our methodology in new settings and adapt delivery for devolved policy and community contexts.

c) Community-Based Additionality Projects

Alongside our core programming, BSA delivered a series of innovative additionality projects designed to widen access, diversify aquatic engagement, and foster peer-led learning. These projects extended our impact by:

Supporting transition pathways from initial water orientation programmes into mainstream aquatic environments. For example, young adults (aged 18–25) in Lewisham progressed from BSA's trauma-informed delivery into leisure centre sessions, with opportunities to pursue NPLQ or Level 2 Teaching bursaries.

Introducing diverse aquatic sports to underrepresented groups. In Southwark and Hackney, participants explored sailing, kayaking, canoeing, and rowing through structured sessions led by experienced community coaches and Black sailing mentors—building confidence, cultural resonance, and practical aquatic skills.

Delivering intergenerational engagement models, such as mother-and-daughter canoeing tasters in partnership with British Canoeing, creating safe and empowering experiences for family units.

Embedding water safety education in schools through experiential learning. In Medway, the “Together We Can Learn the Lessons” project trained teachers and developed curriculum-linked resources in collaboration with The Change Foundation.

Piloting peer-led safety education through implementation of the Water Safety Index™ in three schools within the Thames catchment. Students were trained as Water Safety Ambassadors and Champions, delivering assemblies and mentoring younger peers in partnership with RNLI and the Fire Service.

These additionality projects strengthened our engagement with a wide range of audiences— young people, women, educators, and community groups—and reinforced BSA’s commitment to systems change, not just surface inclusion.

e) West Midlands (Walsall & Wolverhampton)

Initial pilot delivery through Active Black Country highlighted the need for improved pre-course processes and facility suitability. Insights from this pilot will shape regional adaptations of BSA methodology going forward.

f) National Engagement and Influence

- Participated in APPGs for Swimming and Water Safety
- Worked with the Fire Service and LFB on inland drowning prevention strategies particularly for school age young people.
- Continued shaping sector narrative around inclusion, orientation, and safety as upstream prevention

4. Financial Review

The financial year ending 31 August 2024 reflects growing programme reach and operational maturity. Income was generated through grant funding and partnerships, supporting delivery, staffing, and infrastructure development. The charity continues to prioritise financial planning and intends to diversify income sources over the coming years.

5. Future Plans

BSA’s next phase will centre around governance, growth, and sustainable leadership. Our priorities include:

Recruitment of a full-time CEO, to oversee delivery scale, build policy and sector partnerships, and drive income diversification.

Completion of a comprehensive Governance Development Plan, including board expansion, skills training, and structural realignment.

Scaling of Together We Can© across new regions, with a focus on boroughs showing high risk and low access.

Piloting peer-led water safety education in schools as part of our inclusion strategy.

Deepening research via Water Safety Index™ rollouts, child-focused behavioural studies, and social value analysis.

All future activities will continue to centre water safety as a right—not a luxury, and challenge national assumptions that swimming is the only valid entry point to aquatic engagement.

The charity also intends to invest further in MEL (Monitoring, Evaluation & Learning) systems to support evidence-led growth.

6. Structure, Governance and Management

BSA is a charity registered in England and Wales (No. 1193374) and a company limited by guarantee. The charity is governed by its Articles of Association and complies with the Charities SORP, safeguarding standards, and sector best practices.

During the reporting period, the BSA took key steps to strengthen its organisational structure, governance, and delivery model:

- The charity formally established Inclusive Aquatics C.I.C., a community interest company, to work alongside the BSA charity in promoting water safety, familiarisation, and inclusion through corporate-facing partnerships and programme innovation.
- A pilot Group Board structure was introduced, comprising:
 - The Board of Trustees of the Black Swimming Association (Charity)
 - The Board of Directors of Inclusive Aquatics (CIC)

This joint governance model aimed to ensure strategic alignment across charitable and commercial activities. During this phase, joint Board meetings were held to coordinate leadership, compliance, and operational planning.

- Recruitment efforts were also made to build internal capacity, including appointments in:
 - Development & Operations
 - Research & Insights
 - Marketing & Communications
 - Financial oversight (bookkeeping and internal controls)

All programme delivery was underpinned by core operational policies, including:

- Safeguarding and participant welfare
- Data protection and informed consent
- Equality, diversity, and inclusion
- Financial management and risk controls

7. Risk Management

Key risks and mitigations include:

- Leadership risk – Addressed by planned CEO recruitment and board strengthening
- Funding dependence – A fundraising strategy is in development to diversify income sources
- Programme safety and liability – Managed through improved pre-course processes, insurance, and risk assessments across all locations
- Safeguarding – Monitored through rigorous policy adherence, practitioner training, and informed consent procedures
- Reputational risk – Mitigated by strong partnerships, public accountability, and transparent communication

THE BLACK SWIMMING ASSOCIATION (THE BSA)

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Trustees' Annual Report for the year ended 31 August 2024

Financial review

The charity's financial position at the end of the year ended 31 August 2024

The financial position of the charity at 31 August 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	70,826	45,488
Unrestricted Revenue Funds available for the general purposes of the charity	120,740	29,123
Restricted Revenue Funds	46,970	67,761
Total Funds	167,710	96,884

Financial review of the position at the reporting date, 31 August 2024 .

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 £598,159.

The total reserves at the year end stood at £167,710.

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 2024

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 :-

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Company Registration Number - 12832788

Trustees' Annual Report for the year ended 31 August 2024

- 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 June 2025.

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 2024

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 2024 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 2024 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 June 2025

THE BLACK SWIMMING ASSOCIATION (THE BSA) - Balance Sheet as at 31 August 2024

	SORP		2024	2023
	Note	Ref	£	£
Current assets		B		
Debtors	10	B2	50,674	-
Cash at bank and in hand		B4	167,182	102,131
Total current assets			<u>217,856</u>	<u>102,131</u>
Creditors: amounts falling due within one year	11	C1	<u>(50,146)</u>	<u>(5,247)</u>
Net current assets			167,710	96,884
The total net assets of the charity			<u>167,710</u>	<u>96,884</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	18	D2	46,971	67,761
			46,971	67,761
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	120,739	29,123
			120,739	29,123
Designated Funds				
Total charity funds			<u>167,710</u>	<u>96,884</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 June 2025

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 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2024, as required by the Companies Act 2006)

	SOR P Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
Donations & Legacies	A1	142,653	-	142,653	42,154
Charitable activities	A2	-	455,229	455,229	464,123
Investments	A4	277	-	277	5
Total income	A	142,930	455,229	598,159	506,282
Expenditure on:					
Charitable activities	B2	32,768	494,565	527,333	460,794
Total expenditure	B	32,768	494,565	527,333	460,794
Net income for the year		110,162	(39,336)	70,826	45,488
Transfers between funds	C	(18,546)	18,546	-	-
Net income after transfers	A-B-C	91,616	(20,790)	70,826	45,488
Net movement in funds		91,616	(20,790)	70,826	45,488
Reconciliation of funds:-					
Total funds brought forward		29,123	67,761	96,884	51,396
Total funds carried forward		120,739	46,971	167,710	96,884

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 2024

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 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	42,154	-	42,154
Charitable activities	A2	9,999	454,124	464,123
Other trading activities	A3	-	-	-
Investments	A4	5	-	5
Other	A5	-	-	-
Total income	A	52,158	454,124	506,282
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	49,715	411,079	460,794
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	49,715	411,079	460,794
Net gains on investments	B4	-	-	-
Net income for the year		2,443	43,045	45,488
Transfers between funds	C	(13,350)	13,350	-
Net income after transfers		(10,907)	56,395	45,488
Net movement in funds		(10,907)	56,395	45,488
Reconciliation of funds:-				
Total funds brought forward		40,030	11,366	51,396
Total funds carried forward		29,123	67,761	96,884

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 2024

THE BLACK SWIMMING ASSOCIATION (THE BSA) - Resources applied in the year ended 31 August 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	70,826	45,488
Net resources available to fund charitable activities	<u>70,826</u>	<u>45,488</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 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	29,123	67,761	96,884	51,396
Recognised gains and losses before transfers	<u>110,162</u>	<u>(39,336)</u>	<u>70,826</u>	<u>45,488</u>
	139,285	28,425	167,710	96,884
(From)/To unrestricted revenue funds	(18,546)	18,546	-	-
Closing revenue funds	<u>120,739</u>	<u>46,971</u>	<u>167,710</u>	<u>96,884</u>

Summary of funds	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	120,739	46,971	167,710	96,884

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 2024

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Income and Expenditure Account for the year ended 31 August 2024 as required by the Companies Act 2006

	2024 £	2023 £
<i>Income</i>		
Income from operations	597,882	506,277
Investment income and interest		
Interest receivable	277	5
Gross income in the year before exceptional items	598,159	506,282
Gross income in the year including exceptional items	598,159	506,282
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	524,934	458,353
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	527,334	460,794
Net income before tax in the financial year	70,825	45,488
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	70,825	45,488
Retained surplus for the financial year	70,825	45,488

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)

Notes to the Accounts for the year ended 31 August 2024

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 2024

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 2024

5 Net surplus before tax in the financial year

	2024	2023
	£	£

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

Pension costs	6,061	1,868
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6 Interest payable

	2024	2023
	£	£

Bank interest payable	-	41
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7 Staff costs and emoluments

<i>Salary costs</i>	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	126,750	117,470
Employer's National Insurance for all staff	6,700	1,361
Employer's operating costs of defined contribution pension schemes	6,061	1,868

Total salaries, wages and related costs	139,511	120,699
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The average number of staff employed in the year was	5	4
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The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	5	4
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<i>The estimated full time equivalent number of all staff employed as above</i>	<u>5</u>	<u>4</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 carried out all foundational development of the organisation as well as research consultancy and educational support. She received total payments of £123,000 (inc VAT) during the period. There are now other consultants carrying out these roles.

9 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end	Deferred at year end
	£	£	£	£	£
PLA	-	-	-	6,667	6,667
Sport Wales	-	-	-	19,300	19,300
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,967</u>	<u>25,967</u>

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Notes to the Accounts for the year ended 31 August 2024

	2024	2023
	£	£
These deferrals are included in creditors	25,967	-

2023
£

INSERT
£

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance.

10 Debtors

	2024	2023
	£	£
Other debtors	50,674	-

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	14,826	983
Accruals	4,200	3,300
Deferred Income - Restricted funds	25,967	-
PAYE, NIC VAT and other taxes	4,601	412
Other creditors	552	552
	50,146	5,247

14 Revaluation reserve

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<i>Current year</i>				
At 1 September 2023	-	-	-	-
Transfers in the year	18,546	-	18,546	-
At 31 August 2024	18,546	-	18,546	-

15 Income and Expenditure account summary

	2024	2023
	£	£
At 1 September 2023	96,884	51,396
Surplus after tax for the year	70,825	45,488
At 31 August 2024	167,709	96,884

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Notes to the Accounts for the year ended 31 August 2024

16 No related party transactions

There were no related party transactions in the year.

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

At 31 August 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Current Assets	170,886		46,970	217,856	217,856
Current Liabilities	(50,146)	-	-	(50,146)	(50,146)
	120,740	-	46,970	167,710	167,710
At 1 September 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)
	29,123	-	67,761	96,884	96,884

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Notes to the Accounts for the year ended 31 August 2024

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025	Funds carried forward to 2025
	£	See Note 19 £	See Note 20 £	£	£
<i>Unrestricted and designated funds:-</i>					
Unrestricted Revenue Funds	30,423	110,382	(18,546)	122,259	122,259
Total unrestricted and designated funds	30,423	110,382	(18,546)	122,259	122,259
<i>Restricted funds:-</i>					
RNLI	1,558	(236)	-	1,322	1,322
LMCT	7,477	(26,023)	18,546	-	-
Sports Wales	27,199	(24,881)	-	2,318	2,318
London Borough of Hackney	1,715	2,304	-	4,019	4,019
ABC	1,500	(1,500)	-	-	-
ETIM	19,043	(4,971)	-	14,072	14,072
Sports England	7,966	(7,966)	-	-	-
PLA	-	9,587	-	9,587	9,587
RBG	-	6,169	-	6,169	6,169
Inclusive Aquatics	-	7,957	-	7,957	7,957
Total restricted funds	66,458	(39,560)	18,546	45,444	45,444
Total charity funds	96,881	70,822	-	167,703	167,703

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Notes to the Accounts for the year ended 31 August 2024

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement in funds	Movement in funds
	2024	2024	2024	2024	2024
	£	£	£	£	£
<i>Unrestricted and designated funds:-</i>					
Unrestricted Revenue Funds	142,930	(32,548)	-	110,382	110,382
<i>Restricted funds:-</i>					
RNLI	27,052	(27,288)	-	(236)	(236)
LMCT	232,026	(258,048)	-	(26,022)	(26,022)
Sports Wales	24,650	(49,531)	-	(24,881)	(24,881)
London Borough of Hackney	12,248	(9,944)	-	2,304	2,304
ABC	-	(1,500)	-	(1,500)	(1,500)
ETIM	-	(4,971)	-	(4,971)	(4,971)
Sports England	-	(7,966)	-	(7,966)	(7,966)
PLA	13,333	(3,746)	-	9,587	9,587
RBG	14,998	(8,829)	-	6,169	6,169
Inclusive Aquatics	130,920	(122,963)	-	7,957	7,957
	598,157	(527,334)	-	70,823	70,823

20 Details of transfers between funds in the

The transfers shown in note 18 above are:-

	2024	2023
	£	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	(18,546)	(18,546)
To/(from) Restricted Revenue Funds	18,546	18,546
Net transfers	-	-

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Notes to the Accounts for the year ended 31 August 2024

The purposes for which the funds as
21 detailed in note 18 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 (ABC)	Funds for pilot schemes of Blue Hour Together We Can in the West Midlands.
Port London Authority (PLA)	This project funding is for a young people's dryside water safety schools pilot.
Royal Borough of Greenwich (RBG)	This is to fund the delivery of water-based activities in the Borough
Inclusive Aquatics	This is funding from Sport England to cover the core costs of the charity like programmes, research, organisational development and infrastructure

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THE BLACK SWIMMING ASSOCIATION (THE BSA)

Notes to the Accounts for the year ended 31 August 2024

22 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 2024 as required by the SORP 2015

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

23 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Donations and gifts from individuals			
Gifts and Donations	142,653	-	142,653
Total donations and gifts from individuals	142,653	-	142,653
Total Donations, Grants and Legacies			
Total Donations, Grants and Legacies A1	142,653	-	142,653

	Current year Funds 2024 £	Current year Funds 2024 £	Current year Total Funds 2024 £
Income from funders			
RNLI	-	27,053	27,053
LMCT	-	232,026	232,026
Sports Wales	-	24,650	24,650
London Borough of Hackney	-	12,248	12,248
RYA/Sports England	-	-	-
ETIM	-	-	-
ABC	-	-	-
Inclusive Aquatics	-	130,920	130,920
PLA	-	13,333	13,333
RBG	-	14,999	14,999
Total Income from funders	-	455,229	455,229

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

Income from funders - Prior Year analysis

	Prior Year	Prior Year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds
	2023	2023	2023
	£	£	£
Prior Year	9,999	454,124	464,123

	Unrestricted Funds	Restricted Funds	Total Funds
	2024	2024	2024
	£	£	£

Total Charitable income from funders:-

Current year - income from funders	-	455,229	455,229
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Prior year

	Prior Year	Prior Year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds
	2023	2023	2023
	£	£	£
Prior Year - Income from funders	9,999	454,124	464,123

24 Total Income from charitable activities

	Current year	Current year	Current year
	Unrestricted Funds	Restricted Funds	Total Funds
	2024	2024	2024
	£	£	£
Income from funders	-	455,229	455,229
Total from charitable activities A2	-	455,229	455,229

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Total income from charitable trading	-	-	-
Income from funders	9,999	454,124	464,123
	9,999	454,124	464,123

25 Investment income

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Bank Interest Receivable	277	-	277
Total investment income	277	-	277

26 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Gross wages and salaries - charitable activities	-	126,750	126,750
Employers' NI - Charitable activities	-	6,700	6,700
Defined contribution pension costs - charitable activities	-	6,061	6,061
Travel and Subsistence - Charitable Activities	-	-	-
Operations and Development	1,113	26,317	27,430
Research and Insights	4,549	107,537	112,086
Community Engagement	920	21,758	22,679
Programmes	1,072	25,345	26,417
Financial Operations	-	8,450	8,450
Total direct spending	7,654	328,918	336,573

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior 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
Operations and Development	-	23,183	23,183
Research and Insights	-	94,730	94,730
Community Engagement	9,402	9,765	19,167
Programmes	-	22,326	22,326
Total direct spending	9,796	270,703	280,499

27 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Employee costs not included in direct costs			
Training and welfare - staff	3,600	6,923	10,523
Payroll fees and charges	-	-	-
Travel and subsistence - staff	1,620	10,185	11,805
Entertaining	-	-	-
Premises Expenses			
Room Hire	1,225	22,943	24,168
Administrative overheads			
Telephone, fax and internet	2,813	70	2,883
Postage	52	23	75
Stationery and printing	22	453	475
Information and publications	1,428	-	1,428
Subscriptions	-	279	279
Equipment expenses	17	-	17
IT Software and Consumables	2,694	15,240	17,934
Advertising and marketing	3,000	29,537	32,537
Liability and contents insurance	3,551	-	3,551
Sundry expenses	536	-	536
Resource costs	509	-	509
Professional fees paid to advisors other than the auditor or examiner			
Accountancy fees other than examination or audit fees	-	10,659	10,659
Legal fees	35	-	35
Consultancy fees	1,485	35,111	36,596
Research & Development	-	4,808	4,808
Professional services	-	29,416	29,416

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

THE BLACK SWIMMING ASSOCIATION (THE BSA)

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

Financial costs

Bank charges	127	-	127
Bank interest payable	-	-	-

Support costs before reallocation	22,714	165,647	188,361
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Total support costs - Current Year	22,714	165,647	188,361
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The basis of allocation of costs between activities is described under accounting policies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Prior Year Total Funds 2023 £
<i>Prior Year</i>			
<i>Employee costs not included in direct costs</i>			
Training and welfare - staff	447	1,650	2,097
Payroll fees and charges	-	900	900
<i>Administrative overheads</i>			
Subscriptions	-	613	613
Advertising and marketing	70	33,264	33,334
<i>Professional fees paid to advisors other</i>			
Accountancy fees other than examination or audit fees	-	9,854	9,854
Consultancy fees	3,000	61,561	64,561
Professional services	369	32,534	32,903
Support costs before reallocation	37,519	140,376	177,895
Total support costs - Prior Year	37,519	140,376	177,895

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 2024 as required by the SORP 2015

28 Other Expenditure - Governance costs

<i>Current Year</i>	Current year	Current year	Current year
	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	2024	2024	2024
	£	£	£
Independent Examiner's fees	2,400	-	2,400
Total Governance costs	2,400	-	2,400

29 Total Charitable expenditure

		Current year	Current year	Current year
		Unrestricted	Restricted	Total
		Funds	Funds	Funds
<i>Current Year</i>		2024	2024	2024
		£	£	£
Total direct spending	B2a	7,654	328,918	336,573
Total support costs	B2d	22,714	165,647	188,361
Total Governance costs	B2e	2,400	-	2,400
Total charitable expenditure	B2	32,768	494,565	527,334

		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total
		Funds	Funds	Funds
<i>Prior Year</i>		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