

# CRAWLEY SWIMMING CLUB

## ANNUAL REPORT

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

### Table of Contents

Administrative Details .....	2
Bankers: .....	2
1. Structure, Governance and Management .....	3
2. The objectives (in summary) of the Club are as follows: .....	5
3. The Club's main activities during the year have been to: .....	6
4. Membership Issues:.....	7
5. Safeguarding and Welfare.....	8
6. Financial Matters.....	9
7. Future Plans.....	12
8. Declaration .....	<b>Error! Bookmark not defined.</b>
9. Independent examiner's report to the Club Committee.....	14
9.1 Respective responsibilities of trustees and examiner.....	14
9.2 Accounting Policies .....	14
9.3 Independent examiner's statement.....	16
9.4 – CONSOLIDATED ACCOUNTS.....	17
9.5 – CONSOLIDATED ACCOUNTS (Reconciliation).....	18
9.6 RECORD OF INCOME .....	19
9.7 RECORD OF EXPENDITURE.....	20
9.6 CASH BOOK (Income).....	21
9.7 CASH BOOK (Debits).....	22

# **CRAWLEY SWIMMING CLUB**

## **ANNUAL REPORT**

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

### **Administrative Details**

Name: Crawley Swimming Club

Registered Charity Number: 1199370

Location with the United Kingdom of the club's principal activities:

K2 Leisure Centre,  
Tollgate Hill,  
CRAWLEY,  
West Sussex, RH11 9BQ

Address for the service of documents:

4 Wyngates,  
Copthorne Bank,  
CRAWLEY,  
West Sussex, RH10 3RE

Email: [secretary@crawleysc.co.uk](mailto:secretary@crawleysc.co.uk)

### **Bankers:**

Santander,  
Business Banking Operations Centre,  
SUNDERLAND,  
SR43 4FW

### **Independent Examiner:**

Mrs Emma Howells-Davis,  
36 Cranleigh Mead,  
CRANLEIGH,  
Surrey, GU6 7LS.

# **CRAWLEY SWIMMING CLUB**

## **ANNUAL REPORT**

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

### **1. Structure, Governance and Management**

- 1.1 Crawley Swimming Club (CSC) was at the start of the 2022/23 financial year an unincorporated association governed by a committee, appointed by the members who, in accordance with the club's constitution, then appointed an Executive Committee consisting of a Chair, Co-Chair, Secretary and Treasurer.
- 1.2 On the 20<sup>th</sup> June 2022, The Charity Commission approved the club's constitution and registered the club as a Charitable Incorporated Organisation. In anticipation of this change, the club began the year in full expectation of being granted this recognition. The accounts for the club's financial affairs have therefore been drawn up on the basis that the year commencing 20<sup>th</sup> June would be subject to the reporting requirements of the Charity Commission. A set of accounts, to satisfy the requirements of Swim England and covering the period 6<sup>th</sup> April to 20<sup>th</sup> June have also been prepared; but are excluded from this report. From next year only a single set of accounts will be produced.
- 1.3 Committee members are appointed at the Annual meeting of the club. Following the AGM for the year 2021/22 the following served initially as committee members for the period 6<sup>th</sup> April to 19<sup>th</sup> June and then as Trustees from 20<sup>th</sup> June onwards:
  - Brian Wilson (Chair)
  - Scott Jakins (Co-Chair)<sup>1</sup>
  - Zoe Spencer (Secretary)
  - Gordon Dudman (Treasurer)
  - Dan Valovin
  - Zuzana Lazarova
  - Geraldine Newnham
  - Fiona Woolard
  - Vanessa Sultana
  - Gary Lee

---

<sup>1</sup> Appointed Trustee 1<sup>st</sup> December 2022

# **CRAWLEY SWIMMING CLUB**

## **ANNUAL REPORT**

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

- Paul Field
- Gary Jones <sup>2</sup>
- Nikki Holley<sup>2</sup>
- Ron Philpot <sup>2</sup>
- Alison Penfold <sup>3</sup>
- Karin Wooden <sup>3</sup>
- William Philpot <sup>3</sup>
- Andy Rigg <sup>4</sup>
- Kevin Ford <sup>5</sup>

1.4 Committee/Trustee meetings were held on:

1.4.1 13 May; 7 June; 5 July; 6 September; 18 November; 1<sup>st</sup> December 2022; 19<sup>th</sup> January and 23<sup>rd</sup> March 2023

1.4.2 The Trustees are mindful of the need to accurately record their decisions and that all such decisions made by them (or any sub-committees working on their behalf) are for the purposes of delivering 'Public Benefit'.

1.5 The 57<sup>th</sup> Annual General Meeting of the club, for the 2021 to 2022 year, occurred during the year under review and was held via Zoom on 7<sup>th</sup> June 2022. It was this meeting which confirmed the appointments of Trustees noted in section 1.3 (above).

1.6 Also as noted above, during March 2022 the membership took the decision, at an Extra General Meeting, to convert the club from an Unincorporated Association into a Charitable Incorporated Organisation. We used the Association Model suggested by the Charity Commission for England and Wales, amended to also reflect the oversight of our aquatic activities by Swim England.

1.7 The decision was also taken to transfer the Head Coach and the Assistant Head Coach from self-employed status to being full time employees of the Club.

1.8 To ensure conformity with PAYE requirements, the club's financial year was amended at the same time from 1<sup>st</sup> April (year

---

<sup>2</sup> Resigned as Trustees 5<sup>th</sup> July 2022

<sup>3</sup> Appointed as Trustees 5<sup>th</sup> July 2022

<sup>4</sup> Resigned as a Trustee 16<sup>th</sup> March 2023

<sup>5</sup> Appointed as Trustee 19<sup>th</sup> January 2023

# **CRAWLEY SWIMMING CLUB**

## **ANNUAL REPORT**

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

1) to 31<sup>st</sup> March (year 2) to end on 5<sup>th</sup> April 2022 and for the new year to start on 6<sup>th</sup> April (as year 1) and to run through to 5<sup>th</sup> April (year 2) so that it is co-terminus with the Income Tax year. This document shows the accounts for our first reporting period to the Charity Commission of 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023.

- 1.9 The Club is managed by its members; where a member is under the age of 18 years a non-swimming parent can act as their proxy. The members meet each year to receive the report of the Trustees and to elect the requisite numbers of new Trustees to fill those positions vacated by resignations or those required to retire by virtue of section 14(c) of the Club's Constitution.
- 1.10 All new Trustees are supplied with copies of the Charity Commissions guide "Charity Trustee: what's involved [CC3a]" and asked to affirm that they meet the conditions to be a Trustee and that they understand the wider responsibilities of being a charity trustee before their name is entered into the Register of Trustees with the Charity Commission.
- 1.11 Adapting to the new structure, Trustees have been reminded on several occasions by the Charity Commission to give some thought to data security. The club was the beneficiary of several laptop computers some 6 years ago; these were recognised as no longer able to provide adequate data protection. The Trustees took the decision to update the club's laptop computers and to ensure that they were protected by the latest anti-virus and firewall software. There was some concern that some versions of software could not be verified so at the same time the club has switched to using Office 365 for all its computing needs, supported by the appropriate subscription services.

## **2. The objectives (in summary) of the Club are as follows:**

- 2.1 To promote community participation in healthy recreation for the benefit of the inhabitants of Crawley, its surrounding area and the general public, in particular by the provision of facilities for swimming, open water swimming and water polo. To relieve people with physical, sensory and mental disabilities by encouraging and facilitating participation in sporting activities, sporting programmes and assisting in the provision of training, facilities and equipment particularly in relation to swimming, open water swimming and water polo.
- 2.2 To advance the general health and wellbeing of the members, along with the saving of lives by the provision of teaching and training, water safety, basic lifesaving, and swimming instruction.

# **CRAWLEY SWIMMING CLUB**

## **ANNUAL REPORT**

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

- 2.3 The swimming programme is led by the Head Coach, Will Philpot who is supported by Assistant Head Coach Tom Baxter. They, in turn are supported by a small number of qualified coaches; Lisa Mickel, Garry Jones, Simon King, Adrienn Ménesi, Linda Sprigg, Emma Gilbert and Gordon Dudman. We lost the services of two coaches during the season: Juliet Bowerman and Jess Bubb. Where it is appropriate to do so, those who coach our swimmers, are remunerated. No individual received more than £6,000 during the year under review.
- 2.4 In accordance with section 34 of the Club's Constitution, the day to day running of the Club is led by an Executive Committee, consisting of the two Co-Chairs (Brian Wilson and Scott Jakins<sup>6</sup>), the treasurer (Gordon Dudman) and the Secretary (Zoe Spencer). Members of whom met regularly over the course of the year. Reporting their decisions to the Club's Trustees, except in cases where, for reasons of confidentiality it would be inappropriate to do so.
- 2.5 Two trustees, Dan Valovin and Gordon Dudman also serve on the General Management Committee of the Sussex County Association. Dan also serves on their General Purposes Committee and the Swimming Committee whilst Gordon also serves on their Finance Committee.

### **3. The Club's main activities during the year have been to:**

- 3.1 Expand our Learn to Swim programme, possible due to being granted the use of the 20m indoor swimming pool at Cottesmore School.
- 3.2 Introduce the Swim England Swimming Award Scheme into the club to complement the Learn to Swim programme run by the operator of our principal facility (K2), Everyone Active.
- 3.3 Working with the Borough Council we agreed to sponsor a refugee family to undertake swimming lessons to help ensure they had basic water safety skills.
- 3.4 Supported Sunbeam Disability Group in Horsham with coaching advice and training, including the sponsorship of a volunteer to gain their first stage coaching qualification.
- 3.5 Participated, during June, by entering a team from the Club, in a 24-hour open water relay event. We drew on a cross-section of members from all ages and abilities. We helped to raise over

---

<sup>6</sup> Replacing Dan Valovin from the 5<sup>th</sup> July 2022 who stood down as co-chair but remained as a Trustee.

# CRAWLEY SWIMMING CLUB

## ANNUAL REPORT

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

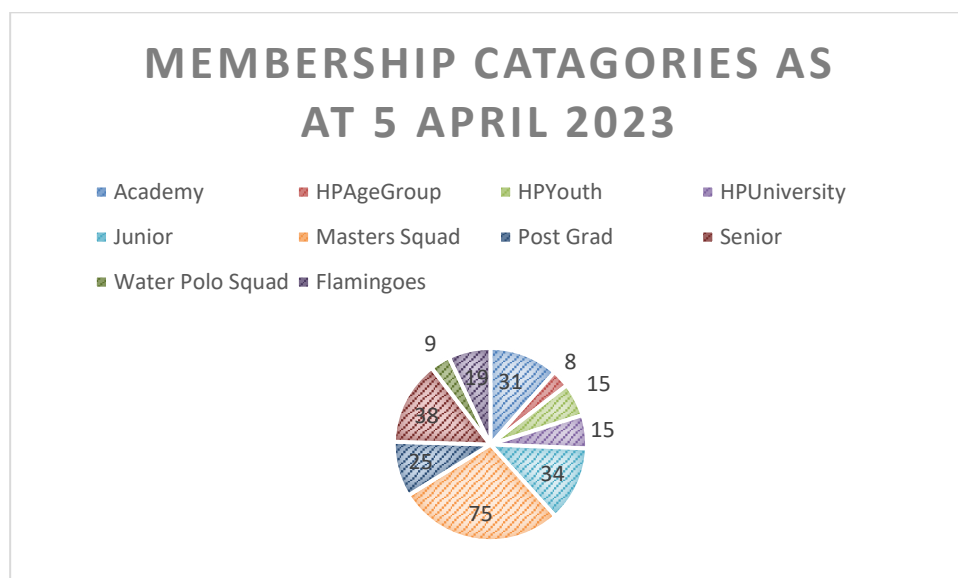
**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

£106,000 for Level Water, a Charity that provides one-to-one swimming lessons for children with disabilities. To put this into perspective, each lesson costs about £15 so we helped to fund over 7066 lessons for disabled children. One of our young members also volunteered as a lifeguard at the event.

- 3.6 Develop our relationship with our local “Flamingoes” Disability Group, who use the same facilities as ourselves, to better understand how we can further support them to ensure their longer-term survival. To this end, both clubs agreed to a formal merger, which became effective from the 19<sup>th</sup> January 2023.
- 3.7 Supported the British Down’s Syndrome Swimming Championships held in our home venue, K2, on 19<sup>th</sup> and 20<sup>th</sup> November 2022. We were able to loan the organisers some of our equipment as well as administrative support. Several club members gave up time to volunteer and officiate during the weekend.

### 4. Membership Issues:

- 4.1 The Club has a current membership of 269 swimmers and these are formed into 10 membership groups.



- 4.2 The largest group of swimmers in the club are our Masters’ group consisting of 75 members. Some are parents of younger swimmers, but the majority (56), swim with us as their main/only fitness regime.

# **CRAWLEY SWIMMING CLUB**

## **ANNUAL REPORT**

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

- 4.3 Throughout the year the Trustees were concerned to ensure that those swimmers who were members of the Senior and Junior squads, but who were not particularly motivated to engage in regular competition, were supported to continue their membership for the purpose of swimming for pleasure or to support academic study requirements for GCSE 'O' and 'A' levels along with programmes such as the Duke of Edinburgh's Award.
- 4.4 The club actively supports its members who wish to gain the technical qualifications required to meet the requirements of the national governing body (Swim England) either as officials, team managers or coaches.

### **5. Safeguarding and Welfare**

- 5.1 The club is only able to function with the dedicated support of an army of volunteers. As swimmers come and go, so too does the level of parental support. During the year, we registered 72 Volunteers with Swim England; those who work with young people are automatically registered with the Disclosure and Barring Service in accordance with the club's policy. Thankfully, no applications raised any concerns as to their bona fides. Additionally, those working with swimmers are required to complete the Institute of Swimming's safeguard training programme. This is updated at three-yearly intervals. Results are reported to the Trustees. Again, no concerns have been raised on the part of those undertaking this training.
- 5.2 The trustees, manage their responsibilities for the welfare and safeguarding of its members via the appointment of a Welfare Officer and two welfare support assistants. Although independent of the Trustees, they have unfettered access to the Executive Committee where they believe it appropriate to do so. They also have an open invitation to attend any meeting of the Trustees where they believe there are issues that the Trustees need to be aware of.
- 5.3 The trustees were collectively alerted to stories circulating in the national press during late February and early March of cases of (especially) female swimmers being 'fat shamed' by their coaches. We are confident that our coaches have not and would not engage in this type of behaviour.
- 5.4 The Executive Committee and the Head Coach have been made aware of several instances of self-harm as a result of various mental health issues. Although the effects of self-harm can be very noticeable to the coaching team, this is not an issue directly linked to swimming, the advice from the likes of MIND, Young



# **CRAWLEY SWIMMING CLUB**

## **ANNUAL REPORT**

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

Minds and the NHS is that contributory factors are anxiety and stress coupled with factors such as school pressures and depression.

- 5.5 Nevertheless, the Trustees have asked the Welfare team to be especially alert to allegations or suggestions of malpractice by the Club's coaches. Also, the need to avoid unwittingly adding to swimmers' anxiety and stress levels. At their last committee meeting of the year, the Trustees agreed to establish an independent committee, as recommended in the Swim England Official handbook 2023, to work alongside our Welfare team and to provide guidance to both the Trustees and the coaching team.
- 5.6 The Trustees have not been made aware of any current or historic 'Serious Incidents'<sup>7</sup>

## **6. Financial Matters**

- 6.1 The club continues to suffer from the effects of the 2020 and 2021 Coronavirus lockdowns when the club was prevented, by government regulations from operating. As these lockdowns were eased, the club was required to hire all of the pool facilities at our home base (K2) to ensure that we were able to operate in 'Bubbles' and to avoid mixing with non-club members.
- 6.2 Following these guidelines did however, come at a considerable extra cost to the club. Average pool-hire costs for a four-week period prior to lockdown would have cost us £6,700 (together with a further payment of £300 to Cottesmore School). Taking over exclusive use of the K2 pool (to meet government guidelines on distancing) pushed our average four-weekly costs up 26% to £8,500. We were also barred from using the facilities at Cottesmore School.
- 6.3 Within the swimming community it is a generally accepted rule that a club should hold in reserve sufficient cash to meet at least 3 month's liabilities. On current levels of expenditure that equates to £60,000. Our ability to function over the past 3 years was only possible by the support of our swimmers (and their parents) along with drawing down from our reserves. The Trustees are mindful of the need to try and strengthen the reserves, but the current economic climate makes this a significant challenge. At the year-end it is encouraging to report that the club's reserves have returned to a healthy position but are still 65% below target. The impact of Covid on our reserves is

---

<sup>7</sup> As defined by the Charity Commission in their published guidance dated 14 June 2019

## **CRAWLEY SWIMMING CLUB**

### **ANNUAL REPORT**

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

set out below:

Year Ending	Cash Reserves
31 <sup>st</sup> March 2019	£62,319
31 <sup>st</sup> March 2020	£48,382
31 <sup>st</sup> March 2021	£33,955
5 <sup>th</sup> April 2022	£11,239
5 <sup>th</sup> April 2023	£20,315

- 6.4 The majority of the club's funds are treated as 'Unrestricted' in that they are used by the Trustees to deliver their charitable aims as set out in the Club's Constitution. However, we have been able to secure support from several benefactors and these must be used in accordance with their wishes and are managed as "Restricted" Funds. During the year the club received a donation of \$10,000 from a UK Based donor, but for reasons not made clear to the club, the donation came via the National Philanthropic Trust (after transfer fees this was accounted for as £7,918 in the club's accounts). Along with one donation of £1,500 and two donations from local companies of £1,000. These have been reserved to support swimmers from single parent families along with those whose parents have been made redundant, such that their participation in swimming is not disadvantaged.
- 6.5 No grants from central or local government were either applied for or obtained during the year. None of the club's income (beyond the donation noted in s6.4 above) was generated outside the United Kingdom. The Club operates as a single entity and did not, during the year, operate any subsidiary activity.
- 6.6 The philosophy of the club is that its activities should be self-sustaining and to that end the Trustees do not undertake fundraising activities from the public at large. We hold a licence from Crawley Borough Council to undertake lotteries/raffles when it is appropriate to do so.
- 6.7 The club also prides itself on running several 'Open Meets' each year with the aim of allowing swimmers the opportunity to experience competition in a supportive and friendly environment. These events have gained in popularity in recent years due in no

# **CRAWLEY SWIMMING CLUB**

## **ANNUAL REPORT**

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

small part to the tireless efforts of a dedicated team of volunteers. They have ensured that events are well planned and are much appreciated by participants. Such events also make a steady contribution to the club's funds. The failure of these events would present a significant risk to the financial stability of the Club. We are very grateful for the support we receive from Everyone Active the operator for our home facility (K2).

- 6.8 It is the policy of the Trustees not to make grants to any member of the Club. Where there are hardship cases (see also section 6.4) the Trustees have delegated their authority to the Treasurer to waive or reduce fees where this would be equitable and in line with their charitable objectives. Such decisions are, of course, made on a wholly confidential basis.
- 6.9 It is the policy of the Trustees not to use investments for the purposes of holding or boosting funds. Through 'Share Guardians' the club have a financial interest in holdings in Royal Sun Alliance and Shell Oil. It is the intention to take full ownership of these holdings and to sell them at an appropriate time.
- 6.10 The Club employs two coaches neither of whom are paid more than £50,000. The club, as required by The Pensions Act 2008, operates a contributory pension scheme administered by "The People's Pension" the trading name for B&CE Trust.
- 6.11 As noted in paragraph 3.10 No volunteer received more than £6,000 as remuneration during the year.
- 6.12 Other than the reimbursement of expenses, legitimately incurred, payments of £500 were made to one trustee for their professional advice.
- 6.13 The Trustees have reviewed the Commission's guidance on managing external risks and to understand their impact on the operation of the club. Currently, the Trustees are aware of the need to match income to expenditure. Boosting membership has the potential to reduce the impact of rising fees on individuals. The loss of our main facility (K2) would be catastrophic. We maintain very close liaison with both the Management Team at Everyone Active along with Crawley Borough Council the owner of K2.
- 6.14 The Treasurer provides itemised accounts to the Trustees at each of their meetings. The Chair and Secretary also have full access to the Club's bank accounts.

# **CRAWLEY SWIMMING CLUB**

## **ANNUAL REPORT**

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

### **7. Future Plans**

- 7.1 As outlined in section 5, welfare of the club's members will remain paramount. The Trustees will be seeking to ensure that the club remains accessible to all that want to participate in swimming related activities.
- 7.2 Swim England launched, in March 2023 its 'Heart of Aquatics' programme, following on from an external review triggered, in part, from the matters discussed in section 5.3. The Trustees wish to ensure that the club continues to develop in line with this new initiative.
- 7.3 The implementation from September 2023, by Swim England, of FINAs 'Gender Inclusion policy may need to be considered by the Trustees in relation to the club's existing policies and procedures.
- 7.4 The growth of our Academy is being hampered by the continuing lack of pool time at both our main venue (K2) but also at Cottessmore School. Discussions with other local operators will be pursued to identify opportunities to expand the opportunities for young swimmers to continue to progress their basic swimming skills.
- 7.5 We will continue to engage with our pool provider (Everyone Active) and our local authority (Crawley Borough Council) to ensure that residents participating in "Crawley Wellbeing" and for whom swimming provides a critical component of maintaining or regaining general fitness are supported.

**CRAWLEY SWIMMING CLUB**

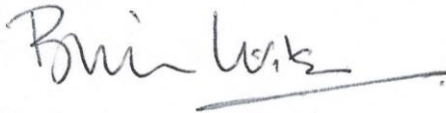
**ANNUAL REPORT**

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

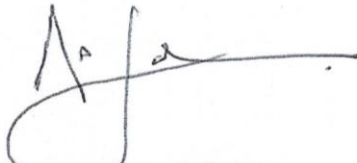
**8. Declaration**

**Signed on behalf of Crawley Swimming Club Trustees:**



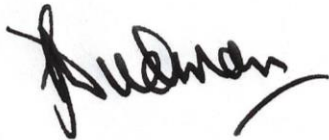
Name: Brian Wilson

Position: Club Chair



Name: Scott Jakins

Position: Club Co-Chair



Name: Gordon Dudman

Position: Treasurer

Date: 22<sup>nd</sup> March 2024

# **CRAWLEY SWIMMING CLUB**

## **ANNUAL REPORT**

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

### **8. Independent examiner's report to the Club Committee**

I report on the financial statements of the charity for the period commencing 20<sup>th</sup> June 2022 and ending on 5<sup>th</sup> April 2023, which are set out on the following pages. The financial address of the principal office is:  
c/o 4 Wyngates, Copthorne Bank, CRAWLEY, West Sussex, RH10 3RE.

#### **9.1 Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 145(1) of the Charities Act 2011 (the 2011 Act).

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to:

- 8.1.1 examine the financial statements under section 145 of the 2011 Act;
- 8.1.2 to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 8.1.3 to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters that I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to any other than the charity and the charity's trustees as a body for my examination work, for this report or for the statements that I have made.

#### **9.2 Accounting Policies**

9.2.1 Basis of preparation - The financial statements have been prepared on the historical cost basis.

9.2.2 Going concern - There are no material uncertainties about the charity's ability to continue for the coming financial year. The biggest risk facing the club is the loss of income generated by running open meets. During the 2021/22 financial year, the club has had to make up this shortfall by drawing upon its reserves. Reserves should cover 3 months of cost; they currently cover significantly less than this, however, they have increased significantly since returning to unrestricted activities since COVID. Therefore, I am confident this upward trend will continue and that the club will apply for grants, carry out fundraising where possible to further boost this.

9.2.3 Fund accounting - Unrestricted funds are available for use at the discretion of the committee to further any of the club's purposes.

# **CRAWLEY SWIMMING CLUB**

## **ANNUAL REPORT**

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

9.2.4 Incoming resources - All incoming resources are included in the statement of financial activities when entitlement has passed to the club; it is probable that the economic benefits associated with the transaction will flow to the club and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- (i) income from membership fees or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- (ii) legacy income is recognised when receipt is probable, and entitlement is established.
- (iii) income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- (iv) income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

9.2.5 Resources expended - Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which the club cannot recover, and is classified under headings of the statement of financial activities to which it relates:

- (i) expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- (ii) expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- (iii) other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

9.2.6 All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

# **CRAWLEY SWIMMING CLUB**

## **ANNUAL REPORT**

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

### **9.3 Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the following requirements have not been undertaken:
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Regulation 8 of the Accounts Regulations and the 2011 Act; or
  - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

### **9.4 Recommendations:**

Whilst the reserves have been discussed in this document, I recommend the club writes a formal reserves policy.



Emma Howells-Davis  
21<sup>st</sup> March 2024

 *Book Keeping &  
Accounting Services*  
**Tel: 07990 513796**



# CRAWLEY SWIMMING CLUB

## ANNUAL REPORT

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**  
**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

### 9.4 – CONSOLIDATED ACCOUNTS

	Note	2022-2023			2021-2022 <sup>8</sup>		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
		£	£	£	£	£	£
<b>INCOME</b>							
Membership	1A	£ 14,040	£ 723	£ 14,763	£ 10,106	£ -	£ 10,106
Subscriptions	1B	£ 103,069	£ 11,133	£ 114,202	£ 89,245	£ -	£ 89,245
Other Income	1C	£ 85,529	£ 11,802	£ 97,331	£ 63,666	£ -	£ 63,666
Trading Activities	1D	£ 15,657	£ -	£ 15,657	£ 19,026	£ -	£ 19,026
<b>TOTAL INCOME</b>		<b>£ 218,294</b>	<b>£ 23,658</b>	<b>£ 241,952</b>	<b>£ 182,042</b>	<b>£ -</b>	<b>£ 182,042</b>
<b>EXPENDITURE</b>							
Core Activities	2A	£ 156,055	£ 16,661	£ 172,716	£ 146,586	£ -	£ 146,586
Other Expenditure	2B	£ 45,381	£ -	£ 45,381	£ 23,742	£ -	£ 23,742
Trading Activities	2C	£ 15,306	£ -	£ 15,306	£ 26,180	£ -	£ 26,180
<b>TOTAL EXPENDITURE</b>		<b>£ 216,743</b>	<b>£ 16,661</b>	<b>£ 233,403</b>	<b>£ 196,509</b>	<b>£ -</b>	<b>£ 196,509</b>
Net Income/(Expenditure)		<b>£ 1,551</b>	<b>£ 6,997</b>	<b>£ 8,548</b>	<b>-£14,466</b>	<b>£0</b>	<b>-£14,466</b>
<b>RECONCILIATION OF FUNDS</b>							
Brought Forward		<b>£ 24,933</b>	<b>£ -</b>	<b>£ 24,933</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>
Carried Forward		<b>£ 20,956</b>	<b>£ 12,525</b>	<b>£ 33,481</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>

The Club generated, during the period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023, a surplus of £8,548 – Being Total Income, less Total expenditure, compared with a loss of £14,466 in the corresponding period in the previous year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from the continuing activities of the club.

<sup>8</sup> These values have been re-stated by a 20% reduction to provide a realistic comparison with the reduced year being reported to the Charity Commission

# CRAWLEY SWIMMING CLUB

## ANNUAL REPORT

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

### 9.5 – CONSOLIDATED ACCOUNTS (Reconciliation)

		<b>2022-23</b>	<b>2021-22</b>
		Total	Total
		Funds	Funds
	Note	£	£
<b>CURRENT ASSETS</b>			
Debtors	<b>3</b>	<b>£ 3,836</b>	£ 3,836
Cash at Bank/In Hand		<u><b>£ 33,481</b></u>	<u>£ 11,239</u>
<b>CREDITORS</b>			
Amounts Falling within 1 year		£ -	£ -
Net Current Assets		<b>£ 37,317</b>	£ 15,075
<b>CURRENT LIABILITIES</b>		£ -	£ -
<b>TOTAL ASSETS</b>		<b>£ 37,317</b>	£ 15,075
<b>CLUB FUNDS</b>	<b>4</b>		
Unrestricted		<b>£ 20,956</b>	£ 15,075
Restricted		<u><b>£ 12,525</b></u>	<u>£ -</u>
		<u><b>£ 33,481</b></u>	<u>£ 15,075</u>

### NOTES:

**1A; 1B; 1C & 1D** – See breakdown set out in Table 9.6

**2A; 2B & 2C** - See breakdown set out in Table 9.7

**3** – Is the amount held by Sports Abroad in respect of a cancellation (due to Covid) of a planned swim camp in Tenerife from 2021. This is expected to be realised during the 2023/2024 financial year. The Cash at Bank/On-Hand figure relates to the position as at 20<sup>th</sup> June 2022.

**4** – The figures shown for 2021/22 (£15,075) relate to the club's financial position as at 6<sup>th</sup> April 2023 and NOT the position (noted in note 3 above) as at 19<sup>th</sup> June 2022.

# CRAWLEY SWIMMING CLUB

## ANNUAL REPORT

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

### 9.6 RECORD OF INCOME

	2022-2023			2021-2022 <sup>9</sup>		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
<b>1A. MEMBERSHIP</b>						
Fees	£ 14,040	£ -	£ 14,040	£ 10,106	£ -	£ 10,106
Gift Aid	£ -	£ 723	£ 723			
	£ 14,040	£ 723	£ 14,763	£ 10,106	£ -	£ 10,106
<b>1B. SUBSCRIPTIONS</b>						
Monthly Swim Fees	£ 103,069	£ 11,133	£ 114,202	£ 89,245	£ -	£ 89,245
	£ 103,069	£ 11,133	£ 114,202	£ 89,245	£ -	£ 89,245
<b>1C. OTHER DONATIONS &amp; ACTIVITIES</b>						
Own Open Meets	£ 69,769	£ -	£ 69,769	£ 55,126	£ -	£ 55,126
Other Clubs' Meets	£ 12,184	£ -	£ 12,184	£ 5,124	£ -	£ 5,124
Club Championships	£ 2,082	£ -	£ 2,082	£ 1,032	£ -	£ 1,032
County & Regional	£ -	£ -	£ -	£ 423	£ -	£ 423
Grants	£ -	£ 11,802	£ 11,802	£ 1,524	£ -	£ 1,524
Interest	£ 510	£ -	£ 510	£ 435	£ -	£ 435
Other Income	£ 984	£ -	£ 984	£ 2	£ -	£ 2
	£ 85,529	£ 11,802	£ 97,331	£ 63,666	£ -	£ 63,666
<b>1D. TRADING ACTIVITIES</b>						
Swim Camp	£ 12,450	£ -	£ 12,450	£ 12,000	£ -	£ 12,000
Club Kit	£ 3,207	£ -	£ 3,207	£ 5,408	£ -	£ 5,408
Administration	£ -	£ -	£ -	£ 1,618	£ -	£ 1,618
	£ 15,657	£ -	£ 15,657	£ 19,026	£ -	£ 19,026
<b>TOTAL INCOME</b>	<b>£ 218,294</b>	<b>£ 23,658</b>	<b>£ 241,952</b>	<b>£ 182,042</b>	<b>£ -</b>	<b>£ 182,042</b>

<sup>9</sup> These values have been re-stated by a 20% reduction to provide a realistic comparison with the reduced year being reported to the Charity Commission

# CRAWLEY SWIMMING CLUB

## ANNUAL REPORT

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

### 9.7 RECORD OF EXPENDITURE

	2022-2023			2021-2022 <sup>10</sup>		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>2A. CORE ACTIVITIES</b>						
Facility Hire	£ 78,766	£ 12,421	£ 91,186	£ 87,318	£ -	£ 87,318
Coaching Costs	£ 44,976	£ 4,240	£ 49,216	£ 52,080	£ -	£ 52,080
Insurance - Swim England	£ 8,881	£ -	£ 8,881	£ 6,244	£ -	£ 6,244
Insurance - Hiscox	£ 439	£ -	£ 439	£ 518	£ -	£ 518
Refunds	£ -	£ -	£ -	£ 81	£ -	£ 81
HMRC	£ 16,078	£ -	£ 16,078	£ -	£ -	£ -
People's Pension	£ 3,899	£ -	£ 3,899	£ -	£ -	£ -
Training & Development	£ 3,016	£ -	£ 3,016	£ 346	£ -	£ 346
	<u>£ 156,055</u>	<u>£ 16,661</u>	<u>£ 172,716</u>	<u>£ 146,586</u>	<u>£ -</u>	<u>£ 146,586</u>
<b>2B. OTHER EXPENDITURE</b>						
Own Open Meets	£ 29,055	£ -	£ 29,055	£ 13,390	£ -	£ 13,390
Away Meets	£ 15,379	£ -	£ 15,379	£ 4,423	£ -	£ 4,423
Club Championships	£ -	£ -	£ -	£ 1,677	£ -	£ 1,677
League Competitions	£ 947	£ -	£ 947	£ 4,252	£ -	£ 4,252
	<u>£ 45,381</u>	<u>£ -</u>	<u>£ 45,381</u>	<u>£ 23,742</u>	<u>£ -</u>	<u>£ 23,742</u>
<b>2C. TRADING ACTIVITIES</b>						
Swim Camp	£ -	£ -	£ -	£ 11,075	£ -	£ 11,075
Club Kit	£ 2,723	£ -	£ 2,723	£ 9,079	£ -	£ 9,079
Equipment	£ 2,796	£ -	£ 3,781	£ 2,734	£ -	£ 2,734
Administration	£ 9,788	£ -	£ 8,803	£ 3,291	£ -	£ 2,291
	<u>£ 15,306</u>	<u>£ -</u>	<u>£ 15,303</u>	<u>£ 26,180</u>	<u>£ -</u>	<u>£ 26,180</u>
<b>TOTAL EXPENDITURE</b>	<u>£ 216,743</u>	<u>£ 16,661</u>	<u>£ 233,403</u>	<u>£ 196,509</u>	<u>£ -</u>	<u>£ 196,509</u>

<sup>10</sup> These values have been re-stated by a 20% reduction to provide a realistic comparison with the reduced year being reported to the Charity Commission

# CRAWLEY SWIMMING CLUB

## ANNUAL REPORT

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

### 9.6 CASH BOOK (Income)

Opening Balances			
	Savings Account	£	7,177
	Current Account	£	17,390
	Cash on Hand	£	366
			<hr/>
			<b>£ 24,933</b>
			<hr/>
	Credit Card	£	-
			<hr/>
			£ -
Income			
1C	2022 Lis Hartley	£	30,731
1C	2022 Winter Chaser	£	8,581
1C	2023 Speedo	£	18,063
1C	2023 Spring	£	12,394
1B	Academy Fees	£	9,483
1C	Away Meets	£	12,184
1C	Club Champs	£	2,082
1C	Donations & Grants	£	11,802
1A	HMRC Gift Aid	£	723
1C	Interest Income	£	510
1D	Kit	£	3,207
1A	Membership	£	14,040
1C	Other Income	£	984
1B	Para Swimming	£	1,650
1D	Swim Camp	£	12,450
1B	Swim Fees	£	100,498
1B	Water Polo	£	2,571
			<hr/>
			<b>£ 241,953</b>
			<hr/>
Total Assets			<b>£ 266,886</b>
			<hr/>

# CRAWLEY SWIMMING CLUB

## ANNUAL REPORT

**Financial Year 6<sup>th</sup> April 2022 – 5<sup>th</sup> April 2023**

**Covering the Period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023**

### 9.7 CASH BOOK (Expenditure)

Expenses			
2B	2022 Lis Hartley	£	9,883
2B	2022 Winter Chaser	£	5,070
2B	2023 Speedo	£	6,196
2B	2023 Spring	£	7,906
2B	Away Meets	£	15,379
2C	Clothing - Coaching	£	30
2C	Clothing - Squad	£	2,693
2A	Coaches - Employed	£	38,066
2A	Coaches – Not Employed (Squads)	£	6,910
2A	Coaches – Not Employed (Academy)	£	4,240
2C	Computers & Software	£	1,556
2A	Education and Development	£	3,016
2C	Equipment	£	1,240
2A	HMRC	£	16,078
2A	Insurance	£	439
2B	League Competitions	£	947
2C	Miscellaneous	£	7,553
2C	Online Services	£	985
2A	People's Pension	£	3,899
2A	Pool Hire - Academy	£	10,876
2A	Pool Hire - Para	£	1,544
2A	Pool Hire - Squads	£	72,414
2A	Pool Hire - Water Polo	£	6,352
2C	Professional Advice	£	1,250
2A	Swim England	£	8,881
			<hr/>
			<b>£ 233,403</b>
<hr/>			
Assets			
Current Assets			
	Cash in Hand	£	395
	Current Account	£	20,315
	Savings Account	£	12,771
			<hr/>
			<b>£ 33,481</b>
<hr/>			
<b>Total Expenditure + Bank Balance</b>			<b>£ 266,884</b>
<hr/>			