

**CRAWLEY SWIMMING CLUB**  
**TRUSTEES REPORT AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**Financial Year 6<sup>th</sup> April 2023 to 5<sup>th</sup> April 2024**

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**TRUSTEES REPORT AND  
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**Financial Year 6<sup>th</sup> April 2023 to 5<sup>th</sup> April 2024**

**Trustees Annual Report**

**Administrative Details:**

Crawley Swimming Club

Registered Charity Number: 1199370

Location within 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:**

Karen Flowers FCCA  
Bowater Road  
CRAWLEY  
RH10 7LF

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### **TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS**

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

- 1.1 Crawley Swimming Club (CSC) founded as an unincorporated association in 1964 and since 20<sup>th</sup> June 2022 has been a Charitable Incorporated Organisation [CIO] regulated by the Charity Commission.
- 1.2 Trustees are appointed, in accordance with its constitution, at the Annual meeting of the club. Following the AGM for the year 2022/23 held on 16<sup>th</sup> June 2023 the following trustees, who had served initially for the period 20<sup>th</sup> June 2022 to 5<sup>th</sup> April 2023 all resigned in accordance with Section 14(a) of the club's constitution:
- Brian Wilson (Co-Chair)<sup>1</sup>
  - Scott Jakins (Co-Chair)<sup>1</sup>
  - Zoe Spencer (Secretary)<sup>1</sup>
  - Gordon Dudman (Treasurer)<sup>1</sup>
  - Dan Valovin
  - Zuzana Lazarova
  - Geraldine Newnham (resigned 17<sup>th</sup> May 2024)
  - Vanessa Sultana
  - Gary Lee
  - Paul Field
  - Alison Penfold
  - Karin Wooden (resigned 24<sup>th</sup> May 2023)
  - William Philpott
  - Kevin Ford
  - Joanne Evans (appointed 19<sup>th</sup> May 2023)
  - Emma Best (appointed 6<sup>th</sup> June 2023)
  - Pamela Twocock (appointed 17<sup>th</sup> May 2024)

The Trustees placed on record they grateful thanks to Fiona Wollard who had served the Club for 12 years, initially as a committee member and more recently as a Trustee, on her decision to retire at the AGM.

Trustee meetings were held on:

19 May, 18 July and 28 September 2023; then 19 January and 22 March 2024

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'.

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<sup>1</sup> Executive Member not required to stand for re-election in accordance with s 14(a) of the constitution.

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The 58<sup>th</sup> Annual General Meeting occurred during the year under review 16<sup>th</sup> June 2023. It was this meeting which confirmed the appointments of Trustees noted in section 1.2.

- 1.4 The Club is managed by the Trustees, on behalf of 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.
- 1.5 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.
- 1.6 As well as achieving its charitable status, it is vital for the running of the club that we also adhere to the requirements of our National Governing Body, Swim England. Compliance with their standard operating procedures is demonstrated by the achievement of the Swim England 'Swim Mark' Award. Our Swim Mark was renewed for 2 years (subject to an annual review) on 1<sup>st</sup> November 2023.
- 1.7 The Trustees continue to review its data security arrangements. The club's laptop computers are protected by the latest anti-virus and firewall software. At the same time, we use Office 365 for all our computing needs, supported by the appropriate subscription services.

## **2. Club Objectives**

- 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.
- 2.3 The swimming programme is led by the Head Coach, Will Philpot and Assistant Head Coach Tom Baxter. Both are Club Employees subject to PAYE and Workplace Pensions, neither of whom are paid more than £50,000. Tom left the club at the end of August 2023 to take up the position of Head Coach with Epsom and District Swimming Club. His last session with us on Friday 31<sup>st</sup> August was an emotional farewell. The Trustees were mindful of the need for the vacant position to be advertised widely and utilised the services of the "Careers in Aquatics" website. Social Media was also used to draw attention to the opportunity. After a series of face-to-face discussions, along with observation of short-listed candidates delivering coaching sessions, the Trustees appointed Simon King to the vacancy and used the

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opportunity to invite Joanne Christmas to join the coaching team; an offer that was accepted. Both are engaged via Service Contracts. Neither of whom are paid more than £30,000. They, in turn are supported by a small number of qualified coaches who offer their services to the club on a casual basis; Adrienn Ménesi, Garry Jones, Kiren Sandhu, Liza Cowdray, Helen Gomez, Laura Platt, Craig Wells, Brian Wilson, Emma Gilbert, Dan Walker and Gordon Dudman. Where it is appropriate to do so, these casual coaches are remunerated. No individual received more than £8,000 during the year.

- 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), 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.

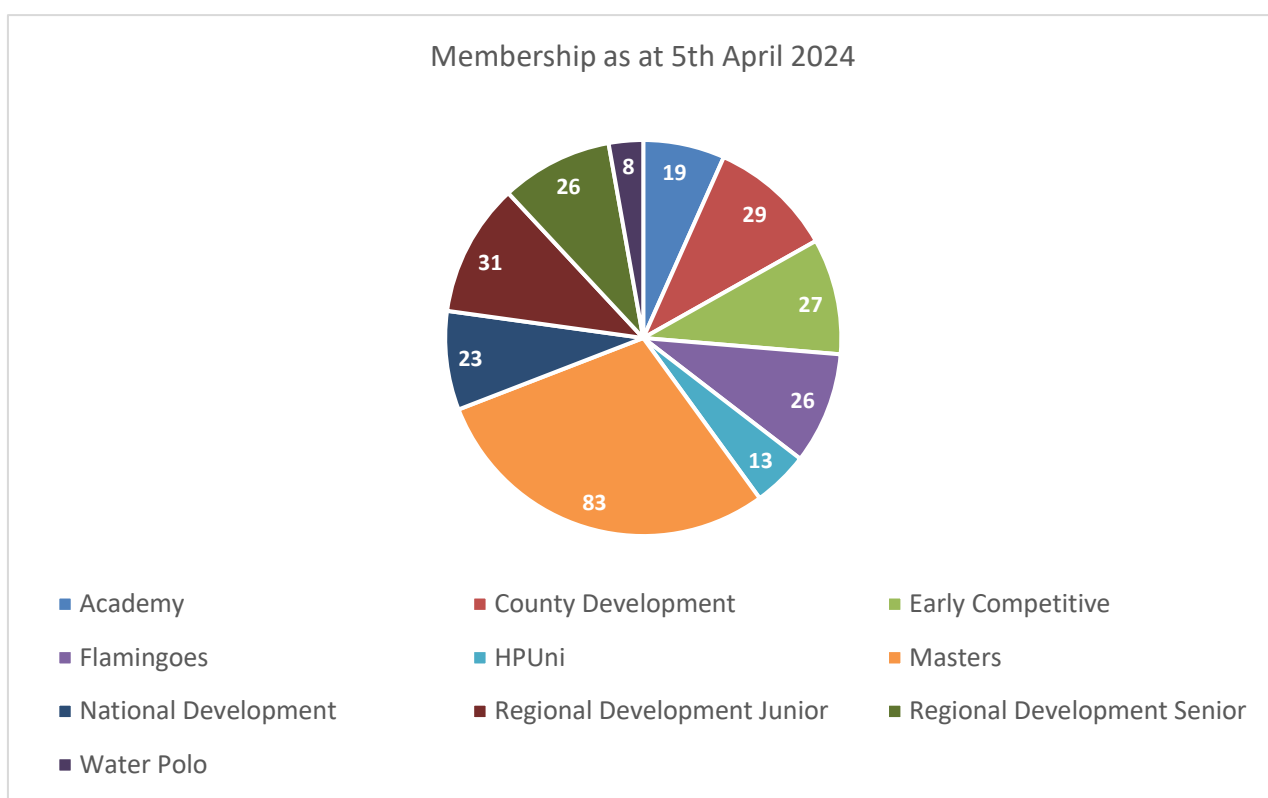
### **3. Club Activities**

- 3.1 Re-establish a Learn to Swim programme, suspended during the Covid 'lockdown'. This was possible due to being granted the use of the 20m indoor swimming pool at Cottesmore School. This was the first step in expanding our offering to those new to swimming.
- 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 Following on from our merger in January 2023, our disability "Flamgoes" group has gone from strength to strength. We were pleased to be able to support Crawley Borough Council's Disability Open day at The Hawth, also Everyone Active's 'Have a Go' disability sports open day.
- 3.4 The club's volunteer officials were pleased to support the Crawley Primary Schools Swimming Gala along with the English Schools Swimming Association Open Championships, both held during June 2023.
- 3.5 We continued our support for the British Down's Syndrome Swimming Championships held in our home venue, K2, for the second year. 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.

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## **4. Membership**

- 4.1 The Club has a current membership of 285 swimmers, an increase of 16 swimmers over the year. These are formed into 10 membership groups.



- 4.2 The largest group of swimmers in the club are our Masters' group consisting of 83 members. Some are parents of younger swimmers, but the majority (63) swim with us as their main/only fitness regime. The Trustees are looking to see how we can safely support this growing number of adult swimmers.
- 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 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.

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## **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 69 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.
- 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 launch by Swim England of an updated version of "Wavepower" was the cause of much briefing of members and swimmers over the banning of any mobile recording devices in changing rooms.
- 5.4 With a growing number of female swimmers drawn from the South Asian community in Crawley, we have been made aware of the impact that advancing puberty has when they begin menstruation. The Trustees have engaged the Welfare Team to develop a briefing pack for both our young swimmers and their parents on the best ways of handling this. The club has an emergency supply of period products, including period pants.
- 5.5 The Trustee have not been made aware of any current or historic 'Serious Incidents'<sup>2</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 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. This had the effect of pushing up our four-weekly pool hire costs by 26%.

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<sup>2</sup> As defined by the Charity Commission in their published guidance dated 14 June 2019

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- 6.2 Within the swimming community it is a generally accepted rule that a club should hold in reserve sufficient cash to meet at least 3 months liabilities. On current levels of expenditure that equates to £65,000. 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 disappointing to report that the club's reserves have fallen slightly and are still some 65% below target. In part, the club has increased its cost base by taking up additional pool time at Horley Leisure Centre; (see section 7.1). The Trustees have discussed this matter and have a plan aimed at getting the club back to having 3-months expenditure with 5-years. The impact of Covid on our reserves is 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	£21,031
5 <sup>th</sup> April 2024	£1,468

- 6.3 The club's funds are unrestricted in that they are used by the Trustees to deliver their charitable aims as set out in the Club's Constitution.
- 6.4 To support the development of an additional coach to work with our Academy swimmers, application for support was made to Crawley Borough Council. A full grant of £1,000 was received.
- 6.5 No grant applications were made to central government bodies during the year. One grant of £2,450 was received from British Blind Sport to support the 3 swimmers who are classified as being Visually Impaired. This was the largest single donation received during the year.
- 6.6 None of the club's income was generated outside the United Kingdom. The Club operates as a single entity and did not, during the year, operate any subsidiary activity.
- 6.7 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.
- 6.8 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



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no 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).

- 6.9 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.
- 6.10 It is the policy of the Trustees not to use investments for the purposes of holding or boosting funds. As an Unincorporated Association, the club had in years past, made a small number of investments, 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.
- 6.11 The Club directly employs the Head Coach who is not paid in excess of £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.
- 6.12 As noted in paragraph 2.3 none of the casual coaches received more than £8,000 as remuneration during the year
- 6.13 Other than the reimbursement of expenses, legitimately incurred, no payments have been made to any Trustee for their professional advice or for the provision of services.
- 6.14 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 facility owner.
- 6.15 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.

## **7. Achievements & Performance**

- 7.1 Performance in the latter part of the year was badly affected by a partial failure of a boom that allows the 50-metre pool to be separated into a 25m pool with separate areas for diving and learning. These later two pools have a maximum longitudinal length of 17.5-metres. The boom failure results in major disruption to our swim programme along with managing swimmer frustration amongst those who only get to use the two shorter pools.
- 7.2 During the year, we entered into an agreement with GLL to use spare time in their Horley swimming pool. This was necessary to cope with unplanned boom failures (see

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section 7.1 above) as well as reducing the numbers of swimmers getting close to, or on occasions, just beyond the recommended limits of swimmers per lane at our main venue (K2). In part this was necessary so that we could provide a pathway into the club for young swimmers completing their basic 'Learn to Swim' programme operated by Everyone Active.

## 8. Future Plans

- 8.1 As well as increasing our pool hire (see section 3.1) and having to split groups when there is a boom failure (see section 7.1), we then incur additional charges from having additional coaches to support these swimmers. This in turn increases the amount the club spends on both pool hire and Development and Training. This will require careful management to ensure our costs track income.
- 8.2 The Trustees are going to develop a casual swim programme for anyone who would like to develop basic swimming skills. The initial plan is to utilise lane capacity on Sunday mornings and offering a fixed period of 10 sessions running over 3 months.
- 8.3 Each year we lose a fraction of our older swimmers after the completion of their A-Level studies and their move either to university or full-time employment. The Trustees aim to develop initiatives to enable members to remain in contact with the club so that they can continue to swim without being able to remain regular participating members.

Signed on behalf of Crawley Swimming Club:

Name: B. Wilson



Position: Club Co-Chair

Signed on behalf of Crawley Swimming Club:

Name: S. Jakins



Position: Club Co-Chair

Date: 25/01/2025

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### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

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## **9. INDEPENDENT EXAMIER'S REPORT TO THE COMMITTEE OF CRAWLEY SWIMMING CLUB**

I report on the financial statements of the charity for the year ended 5th April 2024

### **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 of the Charities Act 2011 (the 2011 Act).

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

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Certified Accountants in England and Wales, which is one of the listed bodies.

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

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

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

**Karen Flowers FCCA**

Signature: 

Date: 21<sup>st</sup> Jan 2025 .

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Financial Year 6<sup>th</sup> April 2023 to 5<sup>th</sup> April 2024

### Statement of Financial Activity

		Year ended 5 <sup>th</sup> Apr 2024	Period 22nd Jun 2022 to 5th April 2023
		£	£
<b>INCOME</b>			
Membership	<b>1A</b>	£ 20,100	£ 21,347
Subscriptions	<b>1B</b>	£ 153,555	£ 145,349
Other Income	<b>1C</b>	£ 128,363	£ 98,572
Trading Activities	<b>1D</b>	£ 32,525	£ 15,984
<b>TOTAL INCOME</b>		<b>£ 334,543</b>	<b>£ 281,252</b>
<b>EXPENDITURE</b>			
Core Activities	<b>2A</b>	£ 242,521	£ 189,795
Other Expenditure	<b>2B</b>	£ 66,286	£ 56,047
Trading Activities	<b>2C</b>	£ 57,750	£ 13,202
<b>TOTAL EXPENDITURE</b>		<b>£ 366,556</b>	<b>£ 259,044</b>
Net (Expenditure)/Income		<b>£ (32,013)</b>	<b>£ 22,208</b>
<b>RECONCILIATION OF FUNDS</b>			
Brought Forward		£ 33,481	£11,273
Carried Forward		<b>£ 1,468</b>	<b>£33,481</b>

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.

#### NOTES:

**1A; 1B; 1C & 1D** – See breakdown set out in Table 10.3

**2A; 2B & 2C** - See breakdown set out in Table 10.4

# CRAWLEY SWIMMING CLUB

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### Balance Sheet

		As at 5 <sup>th</sup> Apr 2024	As at 5 <sup>th</sup> Apr 23
	Note	£	£
<b>CURRENT ASSETS</b>			
Debtors & Prepayments	1	£ 11,349	£ -
Cash at Bank/In Hand		<u>£ 17,423</u>	<u>£ 33,481</u>
<b>CREDITORS</b>			
Amounts Falling within 1 year	2	<u>(£27,303)</u>	<u>£ -</u>
Net Current Assets		<u>£ 1,468</u>	<u>£ 33,481</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>£ 17,208</b>	<b>£ 33,481</b>
<b>CLUB FUNDS</b>			
Funds		<u><u>£ 1,438</u></u>	<u><u>£ 33,481</u></u>

### NOTES:

**1** – Prepayments of £11,349 represent gala costs paid for the financial year ending 5<sup>th</sup> April 2025.

**2** – Creditors of £27,303 represent gala income received for the financial year ending 5<sup>th</sup> April 2025.

For the financial year ending 5 April 2024, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages **14** to **18** were approved by the trustees.

Brian Wilson

Co - Chair of Trustees

Date:

*Brian Wilson*  
21. JAN. 2024.

Scott Jakins

Co - Chair of Trustees

25.01.2025.

*Scott Jakins*

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### **ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS**

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Charities SORP (FRS 102) rather than the Charities SORP 2005, which has since been withdrawn.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue for the coming financial year. During the year ended 5<sup>th</sup> April 2024 the club has had to make up an income shortfall by drawing upon its reserves. Club Reserves should cover 6 months of costs and the club is working towards building up the reserves to meet this requirement post covid.

The Trustees recognise that the current structure of the club needs to change to allow an expansion of the lower levels of the club. As can be seen from the data in section 4.1, our academy of just 19 (along with 27 in the post-Academy, Early Competitive group) was incapable of feeding new swimmers into the higher squads. A working group, lead by the Assistant Head Coach was tasked with a re-structure of the clubs 'early years' membership. By the 2024 year end this group of swimmers had grown to 83 members. A full description of these changes will be set out in the Annual Report for 2024/25. The club has already grown to 312 members (up from 285 as at 5th April 2024)

#### **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:

- 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.
- legacy income is recognised when receipt is probable, and entitlement is established.
- 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.

## **CRAWLEY SWIMMING CLUB**

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- 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.

#### **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:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
  - 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.
  - other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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

## TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS

Financial Year 6<sup>th</sup> April 2023 to 5<sup>th</sup> April 2024

### 10.1 RECORD OF INCOME

	Year Ended 5 <sup>th</sup> Apr 2024	Period 22 <sup>nd</sup> Jun 2022 to 5 <sup>th</sup> Apr 2023
	£	£
<b>1A. MEMBERSHIP</b>		
Fees	£ 19,438	£ 14,040
Gift Aid	£ 662	£ 723
Total Membership Fees	£ 20,100	£ 14,763
<b>1B. SUBSCRIPTIONS</b>		
Swim Fees	£ 153,555	£ 114,202
<b>1C. OTHER DONATIONS &amp; ACTIVITIES</b>		
Own Open Meets	£ 89,594	£ 69,769
Other Clubs' Meets	£ 26,597	£ 12,184
Club Championships	£ 8,970	£ 2,082
Donations	£ 2,406	£ 11,802
Investment Income	£ 626	£ 510
Other	£ 170	£ 984
Total other donations and activities	£ 128,363	£ 97,331
<b>1D. OTHER TRADING ACTIVITIES</b>		
Swim Camp	£ 27,735	£ 12,450
Club Kit	£ 4,790	£ 3,207
Total other trading activities	£ 32,525	£ 15,657
<b>TOTAL INCOME</b>	£ 334,543	£ 241,953

# CRAWLEY SWIMMING CLUB

## TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS

Financial Year 6<sup>th</sup> April 2023 to 5<sup>th</sup> April 2024

### 10.2 RECORD OF EXPENDITURE

	Year Ended 5 <sup>th</sup> Apr 2024	Period 22 <sup>nd</sup> Jun 2022 to 5 <sup>th</sup> Apr 2023
	£	£
<b>2A. CORE ACTIVITIES</b>		
Facility Hire	£ 127,552	£ 91,187
Coaching Costs	£ 96,813	£ 49,216
Insurance - Swim England	£ 8,731	£ 8,881
Insurance - Hiscox	£ 405	£ 439
HMRC	£ 5,720	£ 16,078
People's Pension	£ 1,630	£ 3,899
Training & Development	£ 1,670	£ 3,016
	<u>£ 242,521</u>	<u>£ 172,716</u>
<b>2B. OTHER EXPENDITURE</b>		
Own Open Meets	£ 34,067	£ 29,055
Away Meets	£ 30,567	£ 15,379
League Competitions	£ 1,651	£ 947
	<u>£ 66,286</u>	<u>£ 45,381</u>
<b>2C. TRADING ACTIVITIES</b>		
Swim Camp	£ 38,675	£ -
Club Kit	£ 9,557	£ 2,723
Equipment	£ 2,461	£ 3,781
Administration	£ 7,056	£ 8,803
	<u>£ 57,750</u>	<u>£ 15,307</u>
<b>TOTAL EXPENDITURE</b>	<u><u>£ 366,556</u></u>	<u><u>£ 233,404</u></u>