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Charity Commission Annual Return 2023

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DOVER LIFE GUARD CLUB

Charity registration number: 270111

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2023.

PART A - Charity information

Financial period

Financial period start date

01/09/2022

Financial period end date

31/08/2023

Income and spending

Income £

£ 132,110

Spending £

£ 130,396

Number of contracts from government

How many contracts (other than grant agreements) did your charity receive from central government or a local authority during the financial period for this return?

0

Number of grants from government

How many grants did your charity receive from central government or a local authority during the financial period for this return?

1

Value of grants from government

What was the total value of the grants received from central government or a local authority during the financial period for this return?

£ 2,340

Income breakdown

Donations and legacies (excluding Endowments Received)

£ 3,040

Charitable activities

£ 127,438

Other trading activities

£ 874

Investments

£ 0

Other

£ 758

Corporate donations

What was the value of your charity's single highest value donation received from a corporate donor during the financial period of this return?

£ 0

Donations from individuals

What was the value of your charity's single highest value donation received from an individual during the financial period of this return?

£ 400

Donations from related parties

What was the value of your charity's single highest value donation received from a related party during the financial period of this return?

£ 0

Grantmaking

Is grant making the main way your charity carries out its purposes?

No

Recipients of grants

Please round all figures to the nearest pound (do not enter decimal points or commas).

Individuals

£ 0

Other charities

£ 0

Other organisations that are not charities

£ 0

Trustee payments

Excluding out of pocket expenses, for what were any of the trustees paid during the financial period for this return?

☒ e. None of the trustees have been paid

Did any of the trustees resign and take up employment with your charity in the financial period of this return?

No

Income from outside the UK

Did your charity receive income from outside of the United Kingdom in the financial period of this return?

No

Delivering activities outside the United Kingdom

Did your charity deliver charitable activities outside of the United Kingdom in the financial period of this return?

No

Spending outside England & Wales

Did your charity spend funds outside of the United Kingdom in the financial period of this return?

No

Total Spending outside England & Wales

£

Trading subsidiaries

Does the charity have any trading subsidiaries?

No

Charity contact details correct

Is the contact address displayed from the Register of Charities, correct?

No

Charity headquarters details correct

Is this the same address that you use as your charity's administrative headquarters?

Yes

Charity contact address

Address Line 1

33 Crabble Lane

Address Line 2

DOVER

Address Line 3

Kent

Address Line 4

Address Line 5

Postcode

CT17 0LS

Country

Charity Headquarters address

Address Line 1

Dover District Leisure Centre

Address Line 2

Fitness Fields

Address Line 3

White Cliffs Business Park

Address Line 4

DOVER

Address Line 5

Kent

Postcode

CT16 3FZ

Country

Property

Were any of your charity's properties held by holding or custodian trustees on behalf of your charity (excluding the Official Custodian) during the financial period for this return?

No

Membership type

Is the charity part of a wider group structure with a parent body and subsidiary bodies?

no, the charity is not part of a wider group structure

Employment contract types

People were permanently employed by your charity

0

People were on fixed-terms contracts with your charity

0

Self-employed people were working for your charity

6

Total overseas employees

How many of the people above work on behalf of your charity outside of the United Kingdom?

0

Total employee payroll

What was the total amount spent on employee payroll during the financial period relating to this return?

£ 0

Employees' salaries

Did any of your charity's employees receive total employment benefits of £60,000 or more in the financial period of this annual return?

No

Governance policies

Internal charity financial controls policy and procedures

Yes

Safeguarding policy and procedures

Yes

Financial reserves policy and procedures

Yes

Complaints policy and procedures

Yes

Serious incident reporting policy and procedures

Yes

Internal risk management policy and procedures

Yes

Trustee expenses policy and procedures

No

Trustee conflicts of interest policy and procedures

No

Investing charity funds policy and procedures

Not applicable

Campaigns and political activity policy and procedures

Not applicable

Bullying and harassment policy and procedures

Yes

Social media policy and procedures

Not applicable

Engaging external speakers at charity events policy and procedures

Not applicable

Safeguarding

Has your charity provided services to children and/or adults at risk in the financial period of the return?

Yes

a. All required standard DBS checks have been obtained

Yes

b. All required enhanced DBS checks have been obtained

Yes

c. All required enhanced with Barred List(s) DBS checks have been obtained

Yes

d. DBS checks are not required other than Basic DBS checks

No

Serious Incidents

Has your charity reported all Serious Incidents (including any historical incidents) that the charity became aware of during the financial period of this return?

There were no incidents to report

External risk and impact

Donations

Unknown/No Change/Not Applicable

Other income - grants

Unknown/No Change/Not Applicable

Other income - contracts

Unknown/No Change/Not Applicable

Other income - investment

Unknown/No Change/Not Applicable

Expenditure on charitable activities

Negative

Expenditure on overheads

Negative

Number of volunteers

Unknown/No Change/Not Applicable

Number of employees

Unknown/No Change/Not Applicable

Number of trustees

Unknown/No Change/Not Applicable

Fundraising activities

Unknown/No Change/Not Applicable

Capacity to deliver services

Unknown/No Change/Not Applicable

Total service demand

Unknown/No Change/Not Applicable

Volunteers

Excluding trustees, provide an estimate of the number of volunteers who carried out charitable activities on behalf of your charity in the United Kingdom during the financial period of this return?

37

Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- **you have consented to their release; or**
- **we are legally obliged to disclose them; or**

- we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- we can lawfully do so; and
- we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest

Information we collect about you

We will use this information:

To enable us to carry out our statutory functions and duties;

This will include the following actions:

- (a) update, consolidate, and improve the accuracy of our records;**
- (b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;**
- (c) data analysis, testing, research, statistical and survey purposes**

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

Declaration

This annual return has not been submitted and no Declaration has been made

DOVER LIFE GUARD CLUB
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

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FINANCIAL STATEMENTS
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DOVER LIFE GUARD CLUB

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 AUGUST 2023

The Club is governed by its Constitution, the most recent version of this being adopted on 25 November 2014 and is a registered charity, number 270111. The Club is based at Dover District Leisure Centre, Fitness Fields, Whitecliffs Business Park, Whitfield, Dover, Kent.

Executive Committee

The Executive Committee has general powers of management over the affairs of the Club, and each member is elected at the Annual General Meeting.

The Executive Committee elected at the Annual General Meeting in November 2022 was as follows:

C Van Delden	Chairman
C Ellis	General Secretary
K Curtis	Treasurer
L Goldup	Membership Secretary
S Williams	Competition Secretary
R Nicholas	Workforce Co-ordinator
T Harding	Long Distance & Life Saving Secretary
K Redman	Masters Secretary
T Anstis	Learn to Race Secretary
K Manser	Welfare Officer

There are also three property holding Trustees of the Club as follows:

M Fidock
C Cotton
S Walker

Registered Charity Number 270111

Bankers Lloyds Bank plc
4 Market Square
DOVER
Kent
CT16 1ND

Independent Examiner I D Pascall FCA
Chartered Accountant
McCabe Ford Williams
Charlton House
Dour Street
DOVER
Kent CT16 1BL

DOVER LIFE GUARD CLUB

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)

The objects of the Club are those of Swim England and in particular to:

1. Promote the teaching, development and practice of swimming, open water swimming, life saving and to stimulate Masters competition in all disciplines of the sport for its members.
2. Raise public awareness of the sport and stimulate public opinion in favour of providing proper accommodation and facilities.
3. Promote uniformity of rules for the control and regulation of swimming, life saving and the management of all competitions hereunder.
4. Enforce observance of the laws of Swim England.
5. Provide instruction in life saving, artificial resuscitation and the use of life saving apparatus.

Reserves and investment policy

The financial reserves that we have set aside provide financial stability and the means for the development of our objectives, as above.

The committee regularly reviews the amount of funds that the Club requires to ensure that they are adequate to fulfil the Club's continuing obligations.

The Club's income reserves held at 31 August 2023 amounted to £68,775 (including stock of £970). Income reserves excluding stock amounted to £67,805. The reserves remain adequate to fulfil the clubs continuing obligations, specifically:-

Dissolution of the Dover Life Guard Club - The reserves contain a prudent sum set aside to ensure the Club can discharge its debts and liabilities and engage the necessary professional assistance to ensure the winding up of the club is undertaken effectively and in line with the laws and regulations regulating the dissolution of a charity.

Retention of the SwimMark Accreditation - The criteria for maintaining this accreditation is continually evolving to assist clubs like DLGC in club management and the development of effective and professional working practices. In particular there is a focus on the training of volunteers including a programme of continual refresher training.

Deficit Funding - Within the reserves a prudent sum provides a contingency fund to help absorb the peaks and troughs of financial pressures within the operational activities of the Club.

Other Contingencies - A prudent sum within the reserves provides for any larger/exceptional costs outside of the normal operational workings and/or budgeting/forecasting processes of the Club.

The Club invests its surplus funds so as to earn the maximum return with the minimum of risk.

Trustees – The Trustees are elected at the General Meeting of the Club and must be nominated by the Executive Committee or any member.

DOVER LIFE GUARD CLUB

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)

Progress during the year

The Executive Committee and our Club volunteers have worked hard this year to ensure that the club is in a stable financial position, after the uncertainty of previous years. The club is now in a position where we have paid Poolside Leads at all sessions, the Competitive Squad are competing at the highest level, the Learn To Race squad is needing more lanes and the Masters section is flourishing in both numbers and competition success, and we constantly have new members of all ages wanting to join the club.

We have faced challenges over the last few years, but we are financially secure. Overall, the club is in a healthy position.

Statement of the committee's responsibilities

The committee is required to prepare annual financial statements and in preparing these financial statements, the committee is required to

- select suitable accounting policies and then apply them consistently.
- make judgments and estimates that are reasonable and prudent.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Club will continue.

The committee is responsible for keeping proper accounting records. It is also responsible for safeguarding the assets of the Club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The committee confirm that the financial statements have been prepared in accordance with the Charities Act 2011, Charities Statement of Recommended Practice (FRS 102) and the governing instrument.

ON BEHALF OF THE EXECUTIVE COMMITTEE



K Curtis - Treasurer

**INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE OF
DOVER LIFE GUARD CLUB**

I report to the Executive Committee on my examination of the financial statements of the Dover Life Guard Club (the Club) for the year ended 31 August 2023, which are set out on pages 5 to 11.

Responsibilities and basis of report

As the Executive Committee of the Club you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

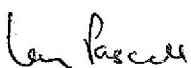
I report in respect of my examination of the Club's financial statements carried out under section 145 of the Charities Act 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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:

1. accounting records were not kept in respect of the Club as required by section 130 of the Act; or
2. the financial statements do not accord with those records.
3. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting charities (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



I D Pascall FCA
Chartered Accountant
McCabe Ford Williams
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

Date: 5 February 2024

DOVER LIFE GUARD CLUB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND EXPENDITURE					
Incoming Resources					
Incoming resources from swimming activities	3	127,438	-	127,438	95,259
Incoming resources from activities for generating funds	4	1,632	3,040	4,672	1,497
Total incoming resources		129,070	3,040	132,110	96,756
Less cost of generating funds	5	6,388	300	6,688	2,846
Net incoming resources for charitable application		122,682	2,740	125,422	93,910
CHARITABLE EXPENDITURE					
Cost of swimming activities	6	109,858	2,340	112,198	91,847
Managing and administering the charity	7	11,510	-	11,510	10,020
Total charitable resources expended		121,368	2,340	123,708	101,867
TOTAL RESOURCES EXPENDED		127,756	2,640	130,396	104,713
Net surplus/(deficit) for the year		1,314	400	1,714	(7,957)
Total funds brought forward		70,142	-	70,142	78,099
Total funds carried forward		71,456	400	71,856	70,142

The notes form part of these financial statements

DOVER LIFE GUARD CLUB
BALANCE SHEET AS AT 31 AUGUST 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	9	14,173	14,526
CURRENT ASSETS			
Stock	10	970	1,300
Cash at bank and in hand		68,832	66,368
		<u>69,802</u>	<u>67,668</u>
CURRENT LIABILITIES			
Accruals		<u>1,027</u>	<u>960</u>
NET CURRENT ASSETS		<u>68,775</u>	<u>66,708</u>
NET ASSETS		<u>82,948</u>	<u>81,234</u>
FUNDS			
Unrestricted funds: General		71,456	70,142
Restricted		400	-
		<u>71,856</u>	<u>70,142</u>
Revaluation reserve		11,092	11,092
		<u>82,948</u>	<u>81,234</u>

These financial statements were approved on behalf of the Executive Committee on 27/11/23

K.J. Curtis
K Curtis – Treasurer

The notes form part of these financial statements

DOVER LIFE GUARD CLUB

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 AUGUST 2023

1. STATUTORY INFORMATION

The Dover Life Guard Club is an unincorporated charity registered in England. The charity's registered number, principal address and nature of operations can be found in the Executive Committee Report.

2. ACCOUNTING POLICIES

2.1 Basis of Accounting

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)', the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The financial statements are presented in sterling which is the functional currency of the charity.

2.2 Income

Income, including membership subscriptions, is recognised when received. No amounts are included in the financial statements for services donated by volunteers. Gift aid is recognised when claimed.

2.3 Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value over their expected useful lives as follows:

Equipment: 10% - 33% on cost

Trophies are valued at their insured values.

2.4 Taxation

No provision is made in the financial statements for taxation, as the Committee is of the opinion that all the Club's activities are of a charitable nature and therefore outside the scope of taxation.

2.5 Stock

Stock is valued at the lower of cost and net realisable value.

2.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Committee.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. This year a grant was received from Dover District Council of £2,340 for headsets. The balance represents donations for trophies and £400 for Masters equipment, not yet spent.

DOVER LIFE GUARD CLUB

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 AUGUST 2023

3. INCOMING RESOURCES FROM SWIMMING ACTIVITIES

	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Subscriptions	13,584	10,984
Training, coaching and income from Galas	112,887	77,927
Transport and accommodation	270	126
Badges and engraving	45	59
Open Water (Regatta)	652	380
Gift Aid claimed on subscriptions	-	5,783
	<u>127,438</u>	<u>95,259</u>

4. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Unrestricted Funds 2022 £
Trading income	874	-	946
Fund raising	203	-	551
Grants and donations	-	3,040	-
Awards night income	555	-	-
	<u>1,632</u>	<u>3,040</u>	<u>1,497</u>

5. COST OF GENERATING FUNDS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Unrestricted Funds 2022 £
Trading expenditure (Note 8)	2,459	-	2,012
Badges, books, awards and engraving	2,683	300	834
Awards night expenses	1,246	-	-
	<u>6,388</u>	<u>300</u>	<u>2,846</u>

DOVER LIFE GUARD CLUB

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 AUGUST 2023

6. COST OF SWIMMING ACTIVITIES

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Unrestricted Funds 2022 £
Pool hire	50,703	-	46,445
Transport and accommodation	3,526	-	2,410
Staff/coach payments	23,109	-	22,641
Courses, exams and entry fees	2,807	-	1,650
Gala expenses	29,713	-	18,701
Headsets	-	2,340	-
	<u>109,858</u>	<u>2,340</u>	<u>91,847</u>

7. MANAGING AND ADMINISTERING THE CHARITY

	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Subscriptions and affiliation fees	6,901	5,923
Independent examiner's fee	1,044	960
Bank charges	111	83
	<u>8,056</u>	<u>6,966</u>
Establishment expenses		
Insurance (Two years paid in 2021)	652	-
Running expenses		
Printing and stationery	1,292	1,003
Depreciation	353	367
Sundry expenses	1,157	1,684
	<u>2,802</u>	<u>3,054</u>
	<u>11,510</u>	<u>10,020</u>

DOVER LIFE GUARD CLUB

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 AUGUST 2023

8. TRADING EXPENDITURE

	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Swimshop Stock at 1 September 2022	700	1,000
Swimshop purchases	2,629	1,712
	<u>3,329</u>	<u>2,712</u>
Less: Swimshop Stock at 31 August 2023	(870)	(700)
	<u>2,459</u>	<u>2,012</u>

The above purchases figure includes the cost of items that are not for resale.

9. TANGIBLE FIXED ASSETS

	Trophies £	Equipment £	Total £
Cost or valuation			
At 1 September 2022 and 31 August 2023	<u>12,538</u>	<u>27,323</u>	<u>39,861</u>
Depreciation			
At 1 September 2022	-	25,335	25,335
Charge for the year	-	353	353
	<u>-</u>	<u>25,688</u>	<u>25,688</u>
At 31 August 2023	-	25,688	25,688
Net Book Value			
At 31 August 2023	<u>12,538</u>	<u>1,635</u>	<u>14,173</u>
At 31 August 2022	<u>12,538</u>	<u>1,988</u>	<u>14,526</u>

Had the assets not been revalued they would have been shown at the following cost:

Trophies	<u>£1,446</u>
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DOVER LIFE GUARD CLUB

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 AUGUST 2023

10. STOCK

	2023	2022
	£	£
Badges	100	600
Swimshop	870	700
	<u>970</u>	<u>1,300</u>

11. The club had no employees during the year.

12. Committee members, and those related to committee members, received sums from the charity amounting to £4,683.00 for coaching and related activities in the year. None of the trustees, nor any related parties connected with them, received any remuneration.

13. Committee members, and those related to committee members, received a total of £3,562.13 in reimbursement for costs incurred in carrying out their duties. All expenses were regarding training courses and resources for the running of the charity and fundraising events. Expenses were incurred by one of the trustees, and related parties connected with them. Mr Walker was reimbursed a total of £509.32 for expenses relating to training and resources for the charity.

DOVER LIFE GUARD CLUB
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C Cotton
S Walker

Registered Charity Number 270111

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DOVER
Kent
CT16 1ND

Independent Examiner I D Pascall FCA
Chartered Accountant
McCabe Ford Williams
Charlton House
Dour Street
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Kent CT16 1BL

DOVER LIFE GUARD CLUB

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)

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2. Raise public awareness of the sport and stimulate public opinion in favour of providing proper accommodation and facilities.
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Reserves and investment policy

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The Club invests its surplus funds so as to earn the maximum return with the minimum of risk.

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DOVER LIFE GUARD CLUB

ANNUAL REPORT OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)

Progress during the year

The Executive Committee and our Club volunteers have worked hard this year to ensure that the club is in a stable financial position, after the uncertainty of previous years. The club is now in a position where we have paid Poolside Leads at all sessions, the Competitive Squad are competing at the highest level, the Learn To Race squad is needing more lanes and the Masters section is flourishing in both numbers and competition success, and we constantly have new members of all ages wanting to join the club.

We have faced challenges over the last few years, but we are financially secure. Overall, the club is in a healthy position.

Statement of the committee's responsibilities

The committee is required to prepare annual financial statements and in preparing these financial statements, the committee is required to

- select suitable accounting policies and then apply them consistently.
- make judgments and estimates that are reasonable and prudent.
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The committee confirm that the financial statements have been prepared in accordance with the Charities Act 2011, Charities Statement of Recommended Practice (FRS 102) and the governing instrument.

ON BEHALF OF THE EXECUTIVE COMMITTEE



K Curtis - Treasurer

**INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE OF
DOVER LIFE GUARD CLUB**

I report to the Executive Committee on my examination of the financial statements of the Dover Life Guard Club (the Club) for the year ended 31 August 2023, which are set out on pages 5 to 11.

Responsibilities and basis of report

As the Executive Committee of the Club you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

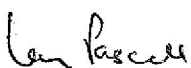
I report in respect of my examination of the Club's financial statements carried out under section 145 of the Charities Act 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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:

1. accounting records were not kept in respect of the Club as required by section 130 of the Act; or
2. the financial statements do not accord with those records.
3. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting charities (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



I D Pascall FCA
Chartered Accountant
McCabe Ford Williams
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

Date: 5 February 2024

DOVER LIFE GUARD CLUB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND EXPENDITURE					
Incoming Resources					
Incoming resources from swimming activities	3	127,438	-	127,438	95,259
Incoming resources from activities for generating funds	4	1,632	3,040	4,672	1,497
Total incoming resources		129,070	3,040	132,110	96,756
Less cost of generating funds	5	6,388	300	6,688	2,846
Net incoming resources for charitable application		122,682	2,740	125,422	93,910
CHARITABLE EXPENDITURE					
Cost of swimming activities	6	109,858	2,340	112,198	91,847
Managing and administering the charity	7	11,510	-	11,510	10,020
Total charitable resources expended		121,368	2,340	123,708	101,867
TOTAL RESOURCES EXPENDED		127,756	2,640	130,396	104,713
Net surplus/(deficit) for the year		1,314	400	1,714	(7,957)
Total funds brought forward		70,142	-	70,142	78,099
Total funds carried forward		71,456	400	71,856	70,142

The notes form part of these financial statements

DOVER LIFE GUARD CLUB
BALANCE SHEET AS AT 31 AUGUST 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	9	14,173	14,526
CURRENT ASSETS			
Stock	10	970	1,300
Cash at bank and in hand		68,832	66,368
		<u>69,802</u>	<u>67,668</u>
CURRENT LIABILITIES			
Accruals		<u>1,027</u>	<u>960</u>
NET CURRENT ASSETS		<u>68,775</u>	<u>66,708</u>
NET ASSETS		<u>82,948</u>	<u>81,234</u>
FUNDS			
Unrestricted funds: General		71,456	70,142
Restricted		400	-
		<u>71,856</u>	<u>70,142</u>
Revaluation reserve		11,092	11,092
		<u>82,948</u>	<u>81,234</u>

These financial statements were approved on behalf of the Executive Committee on 27/11/23

K.J. Curtis
K Curtis – Treasurer

The notes form part of these financial statements

DOVER LIFE GUARD CLUB

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 AUGUST 2023

1. STATUTORY INFORMATION

The Dover Life Guard Club is an unincorporated charity registered in England. The charity's registered number, principal address and nature of operations can be found in the Executive Committee Report.

2. ACCOUNTING POLICIES

2.1 Basis of Accounting

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)', the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The financial statements are presented in sterling which is the functional currency of the charity.

2.2 Income

Income, including membership subscriptions, is recognised when received. No amounts are included in the financial statements for services donated by volunteers. Gift aid is recognised when claimed.

2.3 Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value over their expected useful lives as follows:

Equipment: 10% - 33% on cost

Trophies are valued at their insured values.

2.4 Taxation

No provision is made in the financial statements for taxation, as the Committee is of the opinion that all the Club's activities are of a charitable nature and therefore outside the scope of taxation.

2.5 Stock

Stock is valued at the lower of cost and net realisable value.

2.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Committee.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. This year a grant was received from Dover District Council of £2,340 for headsets. The balance represents donations for trophies and £400 for Masters equipment, not yet spent.

DOVER LIFE GUARD CLUB

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 AUGUST 2023

3. INCOMING RESOURCES FROM SWIMMING ACTIVITIES

	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Subscriptions	13,584	10,984
Training, coaching and income from Galas	112,887	77,927
Transport and accommodation	270	126
Badges and engraving	45	59
Open Water (Regatta)	652	380
Gift Aid claimed on subscriptions	-	5,783
	<u>127,438</u>	<u>95,259</u>

4. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Unrestricted Funds 2022 £
Trading income	874	-	946
Fund raising	203	-	551
Grants and donations	-	3,040	-
Awards night income	555	-	-
	<u>1,632</u>	<u>3,040</u>	<u>1,497</u>

5. COST OF GENERATING FUNDS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Unrestricted Funds 2022 £
Trading expenditure (Note 8)	2,459	-	2,012
Badges, books, awards and engraving	2,683	300	834
Awards night expenses	1,246	-	-
	<u>6,388</u>	<u>300</u>	<u>2,846</u>

DOVER LIFE GUARD CLUB

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 AUGUST 2023

6. COST OF SWIMMING ACTIVITIES

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Unrestricted Funds 2022 £
Pool hire	50,703	-	46,445
Transport and accommodation	3,526	-	2,410
Staff/coach payments	23,109	-	22,641
Courses, exams and entry fees	2,807	-	1,650
Gala expenses	29,713	-	18,701
Headsets	-	2,340	-
	<u>109,858</u>	<u>2,340</u>	<u>91,847</u>

7. MANAGING AND ADMINISTERING THE CHARITY

	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Subscriptions and affiliation fees	6,901	5,923
Independent examiner's fee	1,044	960
Bank charges	111	83
	<u>8,056</u>	<u>6,966</u>
Establishment expenses		
Insurance (Two years paid in 2021)	652	-
Running expenses		
Printing and stationery	1,292	1,003
Depreciation	353	367
Sundry expenses	1,157	1,684
	<u>2,802</u>	<u>3,054</u>
	<u>11,510</u>	<u>10,020</u>

DOVER LIFE GUARD CLUB

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 AUGUST 2023

8. TRADING EXPENDITURE

	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Swimshop Stock at 1 September 2022	700	1,000
Swimshop purchases	2,629	1,712
	<u>3,329</u>	<u>2,712</u>
Less: Swimshop Stock at 31 August 2023	(870)	(700)
	<u>2,459</u>	<u>2,012</u>

The above purchases figure includes the cost of items that are not for resale.

9. TANGIBLE FIXED ASSETS

	Trophies £	Equipment £	Total £
Cost or valuation			
At 1 September 2022 and 31 August 2023	<u>12,538</u>	<u>27,323</u>	<u>39,861</u>
Depreciation			
At 1 September 2022	-	25,335	25,335
Charge for the year	-	353	353
	<u>-</u>	<u>25,688</u>	<u>25,688</u>
At 31 August 2023	-	25,688	25,688
Net Book Value			
At 31 August 2023	<u>12,538</u>	<u>1,635</u>	<u>14,173</u>
At 31 August 2022	<u>12,538</u>	<u>1,988</u>	<u>14,526</u>

Had the assets not been revalued they would have been shown at the following cost:

Trophies	<u>£1,446</u>
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DOVER LIFE GUARD CLUB

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 AUGUST 2023

10. STOCK

	2023	2022
	£	£
Badges	100	600
Swimshop	870	700
	<u>970</u>	<u>1,300</u>

11. The club had no employees during the year.

12. Committee members, and those related to committee members, received sums from the charity amounting to £4,683.00 for coaching and related activities in the year. None of the trustees, nor any related parties connected with them, received any remuneration.

13. Committee members, and those related to committee members, received a total of £3,562.13 in reimbursement for costs incurred in carrying out their duties. All expenses were regarding training courses and resources for the running of the charity and fundraising events. Expenses were incurred by one of the trustees, and related parties connected with them. Mr Walker was reimbursed a total of £509.32 for expenses relating to training and resources for the charity.

