

**LEANDER AMATEUR SWIMMING CLUB  
RECEIPTS & PAYMENTS ACCOUNTS  
FOR THE PERIOD ENDED 31 JULY 2024**



**Charity Number: 102327**

**M B McGrady & Co**  
Chartered Accountants  
Sutie 2B Cadogan House  
322 Lisburn Road  
Belfast  
BT9 6GH

**LEANDER AMATEUR SWIMMING CLUB  
RECEIPTS & PAYMENTS ACCOUNTS  
YEAR ENDED 31 JULY 2024**

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**LEANDER AMATEUR SWIMMING CLUB  
MEMBERS OF THE BOARD OF TRUSTEES  
AND PROFESSIONAL ADVISERS**

**Registered charity name**                      Leander Amateur Swimming Club

**Charity number**                                102327

**Registered office**                            20 Brooke Drive  
Belfast  
BT11 9NH

**Trustees**                                        Frank Stevens  
Kathryn Wylie  
Paula Cunningham  
Briege Johnstone  
Helen Lunny  
Claire Savage  
Gary Johnstone  
Mark Harvey

**Accountants**                                M B McGrady & Co  
Chartered Accountants  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
BT9 6GH

**Bankers**                                        Dankse Bank  
Donegall Square West  
Belfast  
BT1 6JS

# **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF LEANDER AMATEUR SWIMMING CLUB**

**YEAR ENDED 31 JULY 2024**

I report on the receipts and payments accounts for the period ended 31 July 2024 set out on pages three and four.

## **RESPECTIVE RESPONSIBILITIES OF CHARITY TRUSTEES AND INDEPENDENT EXAMINER**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act.
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
- State whether particular matters have come to my attention.

## **BASIS OF INDEPENDENT EXAMINER'S REPORT**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

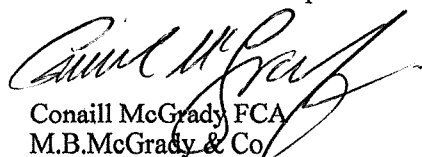
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

## **INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Conaill McGrady FCA  
M.B. McGrady & Co  
Chartered Accountants  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
BT9 6GH

Date:

28/5/25

**LEANDER AMATEUR SWIMMING CLUB**  
**RECEIPTS & PAYMENTS ACCOUNT**  
**YEAR ENDED 31 JULY 2024**

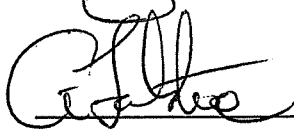
	2024 £	2023 £
<b>Opening balance as at 01 August 2023</b>	<b>31,087.67</b>	<b>21,603.42</b>
<b>RECEIPTS</b>		
Membership and Gala Fees	75,419.40	60,609.12
Less Membership Refunds	-82.40	0.00
Net Membership and Gala Fees	75,337.00	60,609.12
 Fundraising	 3,593.00	 18,432.00
Grants	4,000.00	4,513.10
Overpay	0.00	143.60
Donations	5,045.00	0.00
Training Camp	29,266.00	12,200.00
Other Receipts	258.00	0.00
 Investment Receipts	 99.14	 18.11
<b>TOTAL NET RECEIPTS</b>	<b>117,598.14</b>	<b>95,915.93</b>
	<hr/>	<hr/>
<b>PAYMENTS</b>		
Coaching	6,580.00	5,265.14
Affiliation Fees	8,500.00	8,533.88
Pool Hire	44,818.00	32,70.50
Gala Fees	12,005.90	6,685.50
Postage	0.00	98.79
Team Unit/IT	2,497.60	2,576.38
Gift Vouchers	225.00	787.64
Training	35,437.00	17,486.28
Bank Fees	164.00	112.02
Accommodation	250.00	0.00
Stationary	234.50	0.00
Courses	0.00	3,562.76
Entertainment	3,468.00	1,882.12
Accountancy	0.00	240.00
Club kits	4,654.20	3,056.85
Other Payments	10,529.80	3,383.82
<b>TOTAL PAYMENTS</b>	<b>129,364.00</b>	<b>86,431.68</b>
<b>Closing balance as at 31 July 2024</b>	<b>19,321.81</b>	<b>31,087.67</b>

**LEANDER AMATEUR SWIMMING CLUB**  
**RECEIPTS & PAYMENTS ACCOUNT**  
**YEAR ENDED 31 JULY 2024**

**We certify that these financial statements represent a true and fair view of the receipts and payments of Leander Amateur Swimming Club for the year ended 31 July 2024.**

**Chairperson:**  \_\_\_\_\_

**Date:** 21/5/25

**Treasurer:**  \_\_\_\_\_

**Date:** 21/8/25.

**LEADNER AMATEUR SWIMMING CLUB**  
**NOTES TO THE RECEIPTS & PAYMENTS ACCOUNT**  
**YEAR ENDED 31 JULY 2024**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared on a receipts and payments basis and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the provisions of FRS 102. There were no material departures from that standard.

**LEADNER AMATEUR SWIMMING CLUB**  
**BANK RECONCILIATION**  
**YEAR ENDED 31 JULY 2024**

	£
<b>Balance per bank statement at 31 July 2024</b>	<b>19,321.81</b>
<u>Less: Outstanding Payments</u>	
 <u>Add</u>	
 <b>Balance per accounts at 31 July 2024</b>	 <b>19,321.81</b>

**LEANDER AMATUEUR SWIMMING CLUB**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**YEAR ENDED 31 JULY 2024**

	<u>£</u>	<u>£</u>
<b><u>ASSETS</u></b>		
Cash at Current Account	15,539.81	
Cash at Business Investment Account	3,782.00	
		<u><u>19,321.81</u></u>