

# Ye Amphibious Ancients Bathing Association

Scotland · Charity number SC040107

## Details

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Status	Active
Legal form	Unincorporated association
Registered	2008-12-08
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** 25 Crathes Way  
Balgillo Park  
Broughty Ferry  
dd5 3BY

**Website** [www.yeaaba.org](http://www.yeaaba.org)

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of public participation in sport'

**What the charity does:** We are an Open Water Swimming Club who holds training sessions in the harbour and run 14 competitive events in the swim season for Open Water Swimmers. We also offer training sessions in an indoor pool on a Friday evening in Dundee. We are manned by volunteers who run our Escort and Safety Boats, Act as technical officials during our events. We fundraise locally throughout the year and place funding bids for any major expenditure that we may require. We have an annual AGM, where our constitution is reviewed and trustees are appointed / reelected as necessary. We are affiliated to SASA (Scottish Amateur Swimming Association)

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** 2.1. To promote the art and sport of open water swimming and particularly long-distance swimming. 2.2. To ensure adequate safety standards. 2.3. To draw up and publish uniform laws and rules for the control and regulation of YeAABA's events and of individual swims by its members who seek recognition by YeAABA. 2.4. To operate a Learn to Swim School, provided that a suitable venue is available within our area, manned by suitably qualified staff.

## Geography

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- **Main operating location:** Fife
- **Geographical spread:** More than one local authority area in Scotland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-30	£66,920	£62,506	-	0
2024-03-30	£33,922	£35,877	-	0
2023-03-30	£37,114	£37,955	-	0
2022-03-30	£19,483	£23,645	-	0
2021-03-30	£2,299	£11,200	-	0

**Ye Amphibious Ancients Bathing Association**

Scotland - Charity number SC040107

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# Accounts

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**YE AMPHIBIOUS ANCIENTS BATHING ASSOCIATION**

**Annual Report and Financial Statements**

**For the year ended 31 March 2025**

**Charity Number: SC040107**

**Ye Amphibious Ancients Bathing Association**

**Annual Report and Financial Statements**

**For the year ended 31 March 2025**

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**Ye Amphibious Ancients Bathing Association**

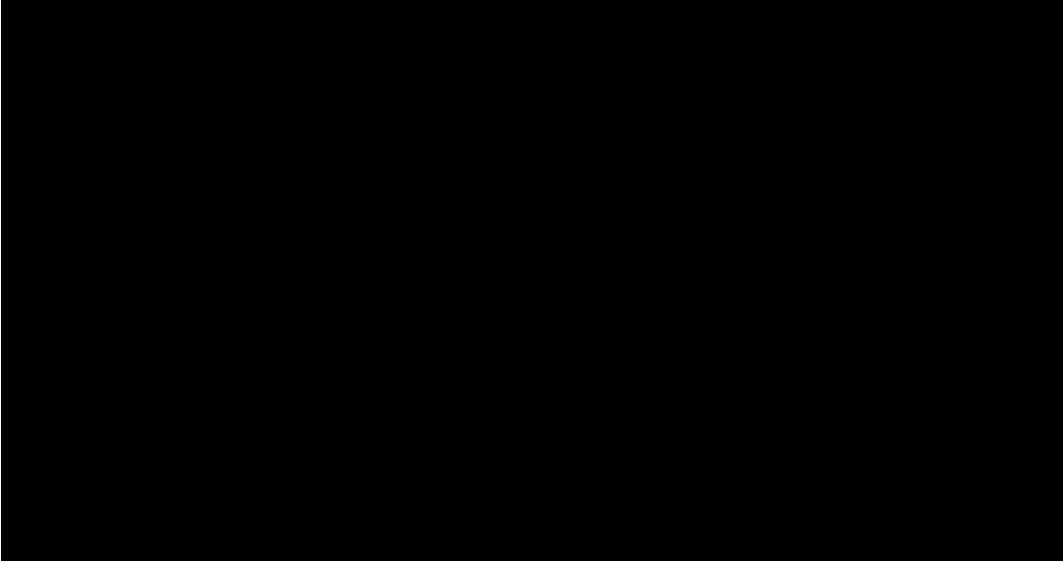
**Charity Number SC040107**

**Trustees' Annual Report**

The trustees have pleasure in presenting their report and financial statements of the charity for the year ended 31 March 2025

**Current Trustees**

Trustees during the year ended 31 March 2025 and at signing date;



**Recruitment and Appointment of Trustees**

All of the charity's trustees are appointed or reappointed by the members at our AGM in accordance with our constitution.

**Governing Document**

The charity is governed by a written constitution and is managed by a committee of members chosen for their suitability to run the charity. The committee meets monthly.

**Charitable Purposes**

To teach swimming indoors to all age groups, to promote open water swimming and organise championships outdoors.

**Activities and Achievements**

The financial year saw YeAABA income stabilise as we were able to carry out sustained fundraising activities.

In terms of Pool swimming, we have now restarted a learn to swim club as well as a club indoor session on a Friday evening from 5-8pm at St Johns. The closure of pools in the Dundee areas has assisted us with the LTS take up such that this portion is now self-sustaining with over 80 persons signed up for lessons.

The Dook went ahead again in the current year (January 2025), therefore income revenue from the Dook programme realised. This income is mainly generated by the programme, and through the event itself, this provided a much-needed boost for club funds, setting the club up for the open water season.

The normal running costs involved in operating the club has remained much the same as in previous years. We replaced the four Non-Yamaha 4HP engines with new Yamaha ones.

The additional spend was met from a program of fundraising and applying for funding from local sources. Again, we recognise that traditional fundraising methods are in decline and we shall continue the need to make more use of applying for funding bids to meet our needs.

We are looking to dispose of one of our older and heavier boats in favour of purchasing a replacement of the type we already use.

**Ye Amphibious Ancients Bathing Association**

**Charity Number SC040107**

**Trustees' Annual Report (continued)**

**Trustee Remuneration Expenses**

No remuneration was paid to any trustee.

**Reserves**

It is the aim of the charity to have in reserves sufficient funds to meet the charity's obligations for a minimum of twelve months.

**Financial Review**

Throughout the financial year YeAABA has seen the income increase significantly as they received some grants in order to do some larger works that were required to ensure the clubhouse and boat stock was maintaining to the necessary standard.

Fundraising activities have also taken place throughout the last financial year.

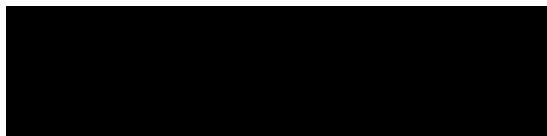
Costs were up on 23/24 but as noted above that was investment from the trustees in the facilities of the charity.

FY 24/5 saw small increase in cashflow and at the year end the charity had achieved a surplus of £4,414 as an income from its activities.

YeAABA remains relatively financially stable to continue its activities at this time.

Although YeAABA is a membership organisation generating a large proportion of its income through trading, it still places a smaller, but not insignificant, dependency on the goodwill of its supporters and general donations.

Approved by the Trustees on 5th October 2025 and signed on their behalf by:

A large black rectangular redaction box covering the signature of the Treasurer.

.....

Treasurer

## **Independent Examiner's Report**

**For the year ended 31 March 2025**

### **Independent Examiner's Report to the Trustees of Ye Amphibious Ancients Bathing Association**

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out pages 4 to 9.

#### **Respective responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, I do not express an audit opinion on the view given by the accounts.

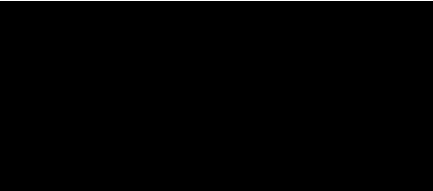
#### **Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:-

1 Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

2 To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



BK Plus Limited  
Stannergate House  
41 Dundee Road West  
Broughty Ferry  
Dundee  
DD5 1NB

5th October 2025

**Ye Amphibious Ancients Bathing Association**

**Statement of Receipts and Payments**

**For the year ended 31 March 2025**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Year ended 31 Mar 2025</b>	<b>Total Year ended 31 Mar 2024</b>
	<b>Note</b>				<b>£</b>
<b>Receipts</b>					
Donations and Grants	5	34,075	9,300	43,375	12,353
Receipts from Charitable Activities	6	20,445	-	20,445	21,532
Investment Income	7	-	-	-	37
Receipts from disposal of fixed assets		3,100	-	3,100	-
<b>Total Receipts</b>		<u>57,620</u>	<u>9,300</u>	<u>66,920</u>	<u>33,922</u>
<b>Payments</b>					
Expenditure on raising funds:					
Costs of raising donations and grants	8	735	-	735	897
Cost of Charitable Activities	9	46,360	9,320	55,680	28,270
Purchase of Boats		6,091	-	6,091	6,710
<b>Total Payments</b>		<u>53,186</u>	<u>9,320</u>	<u>62,506</u>	<u>35,877</u>
<b>Transfers</b>	11/12	(160)	160	-	-
<b>Surplus / (Deficit) for the year</b>		<u>4,274</u>	<u>140</u>	<u>4,414</u>	<u>(1,955)</u>

The notes on pages 6 to 9 form an integral part of these accounts.

**Ye Amphibious Ancients Bathing Association**

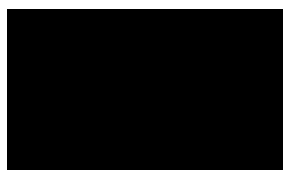
**Statement of Balances**

as at 31 March 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
<b>Funds Reconciliation</b>				
Cash at Bank and in hand - 31.03.24	14,222	500	14,722	16,677
Surplus / (Deficit) for the year	4,274	140	4,414	(1,955)
Cash at Bank and in hand - 31.03.25	<u>18,496</u>	<u>640</u>	<u>19,136</u>	<u>14,722</u>
<b>Bank and Cash Balances</b>				
Bank Current Account	18,496	640	19,136	14,722
	<u>18,496</u>	<u>640</u>	<u>19,136</u>	<u>14,722</u>
<b>Other Assets</b>				
Boats and Equipment	33,505	-	33,505	30,706
Other Debtor	-	-	-	1,700
<b>Total Assets</b>	<u>52,001</u>	<u>640</u>	<u>52,641</u>	<u>47,128</u>
<b>Other Assets / (Liabilities)</b>				
	-	-	-	-
<b>Total Assets / (Liabilities)</b>	<u>52,001</u>	<u>640</u>	<u>52,641</u>	<u>47,128</u>

The notes on pages 6 to 9 form an integral part of these accounts.

Approved by the Trustees on 5 October 2025 and signed on their behalf by:



.....

Treasurer

## Ye Amphibious Ancients Bathing Association

### Notes to the Financial Statements

#### For the year ended 31 March 2025

#### 1 Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations").

#### 2 Nature and purpose of funds

Unrestricted funds are donations and other incoming resources received or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

#### 3 Related Party Transactions

No remuneration or expenses were paid to any Trustee and there were no transactions with Related Parties.

#### 4 Fixed Assets

Heritable property, the Clubhouse at Broughty Ferry, is not included in the Accounts.

Boats and equipment are depreciated at appropriate rates based on their expected useful lives.

Lifejackets, medals, trophies and merchandise are not valued in the Accounts.

#### 5 Donations and Grants

	Unrestricted Funds	Restricted Funds	Total funds Year ended 31 Mar 2025	Total funds Year ended 31 Mar 2024
	£	£	£	£
General Donations	2,568	-	2,568	1,268
Membership fees	6,507	-	6,507	6,285
Grants	25,000	9,300	34,300	4,800
	<u>34,075</u>	<u>9,300</u>	<u>43,375</u>	<u>12,353</u>

#### 6 Receipts from charitable activities

	Unrestricted Funds	Restricted Funds	Total funds Year ended 31 Mar 2025	Total funds Year ended 31 Mar 2024
	£	£	£	£
Fundraising	8,854	-	8,854	8,191
Sponsorship	4,600	-	4,600	6,975
Entrance fees (swims and dooks)	6,091	-	6,091	6,366
Other income	900	-	900	-
	<u>20,445</u>	<u>-</u>	<u>20,445</u>	<u>21,532</u>

**Ye Amphibious Ancients Bathing Association****Notes to the Financial Statements (continued)****For the year ended 31 March 2025****7 Investment Income**

	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 Mar 2025	Total Funds Year ended 31 Mar 2024
	£	£	£	£
Bank Interest	-	-	-	37
	<u>-</u>	<u>-</u>	<u>-</u>	<u>37</u>

**8 Costs of generating funds**

	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 Mar 2025	Total Funds Year ended 31 Mar 2024
	£	£	£	£
Fundraising costs	735	-	735	897
	<u>735</u>	<u>-</u>	<u>735</u>	<u>897</u>

**9 Costs of charitable activities**

	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 Mar 2025	Total Funds Year ended 31 Mar 2024
	£	£	£	£
Upkeep and Hire of Boats	1,989	360	2,349	755
Clubhouse Maintenance	13,140	8,960	22,100	382
Pool and Swim Expenses	10,504	-	10,504	8,553
Insurance, Rent and Electricity	6,946	-	6,946	5,400
Membership and Professional Fees	3,584	-	3,584	3,376
Training Courses	6,737	-	6,737	2,087
Sundry	186	-	186	220
Administration	3,274	-	3,274	7,497
	<u>46,360</u>	<u>9,320</u>	<u>55,680</u>	<u>28,270</u>

**10 Movements in Funds**

	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 Mar 2025	Total Funds Year ended 31 Mar 2024
	£	£	£	£
Funds at 31.03.24	46,628	500	47,128	44,159
Income for year	54,520	9,300	63,820	33,922
Payments for year	(47,095)	(9,320)	(56,415)	(35,877)
Transfers for year	(160)	160	-	13,421
Depreciation of Equipment	(3,783)	-	(3,783)	(3,487)
Fixed asset purchases & disposals	1,891	-	1,891	(5,010)
Funds at 31.03.25	<u>52,001</u>	<u>640</u>	<u>52,641</u>	<u>47,128</u>

**Ye Amphibious Ancients Bathing Association**

**Notes to the Financial Statements (continued)**

**For the year ended 31 March 2025**

**11. Breakdown of restricted funds**

	Restricted fund 1	Restricted fund 2	Total Year ended 31 Mar 2025	Total Year ended 31 Mar 2024
	Boat Fuel	Clubhouse / Boat Costs		
<b>Brought forward</b>	500	-	500	850
<b>Receipts</b>				
Donations and Grants	500	8,800	9,300	-
Receipts for Charitable Activities	-		-	-
				-
<b>Total Receipts</b>	<u>500</u>	<u>8,800</u>	<u>9,300</u>	<u>-</u>
<b>Payments</b>				
Expenditure on raising funds:				
Cost of Charitable Activities	360	8,960	9,320	622
Purchase of Boats	-		-	-
Boat and vehicle expenses			-	
<b>Total Payments</b>	<u>360</u>	<u>8,960</u>	<u>9,320</u>	<u>622</u>
<b>Transfers</b>	-	160	160	272
<b>Carry forward balance at 31.3.25</b>	<u>640</u>	<u>-</u>	<u>640</u>	<u>500</u>

**Ye Amphibious Ancients Bathing Association**

**Notes to the Financial Statements (continued)**

**For the year ended 31 March 2025**

**12. Breakdown of unrestricted funds**

	Unrestricted fund 1	Designated fund 1	Designated fund 2	Designated fund 3	Designated fund 4	Designated fund 5	Designated fund 7	Total Year ended 31 Mar 2025	Total Year ended 31 Mar 2024
	General Funds	Dook Costs	Hardship Fund	Travel Expenses	Club House Costs	Professional Costs	Training Centre		
<b>Brought forward</b>	5,402	-	500	1,200	5,500	1,000	620	14,222	15,827
Incoming Resources	21,487	7,916	-	-	22,877	-	5,340	57,620	33,922
<b>Total</b>	<b>26,889</b>	<b>7,916</b>	<b>500</b>	<b>1,200</b>	<b>28,377</b>	<b>1,000</b>	<b>5,960</b>	<b>71,842</b>	<b>49,749</b>
<b>Payments</b>									
Expenditure on raising funds:									
Costs of raising donations and grants	735	-	-	-	-	-	-	735	897
Cost of Charitable Activities	20,419	2,764	-	381	20,452	1,332	1,012	46,360	27,648
Purchase of Boats	-	-	-	-	6,091	-	-	6,091	6,710
<b>Total Payments</b>	<b>21,154</b>	<b>2,764</b>	<b>-</b>	<b>381</b>	<b>26,543</b>	<b>1,332</b>	<b>1,012</b>	<b>53,186</b>	<b>35,255</b>
Transfers	4,820	(5,152)	-	-	160	332	-	160	272
<b>Carry forward balance at 31.3.25</b>	<b>10,555</b>	<b>0</b>	<b>500</b>	<b>819</b>	<b>1,674</b>	<b>0</b>	<b>4,948</b>	<b>18,496</b>	<b>14,222</b>

