



North Ayrshire Amateur Swimming Club
SC042539

Annual Financial Statements
Year Ended 30 September 2025

Trustees



Independent Examiner

27 Vernon Street
Saltcoats
KA21 5HE

Charity Reference Number

SC042539

Administrative Address

C/o 29 The Grange
Perceton
Irvine
North Ayrshire
KA11 2EU

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Trustee Annual Report

Objectives and activities

The club's purpose is to:

Advance public participation in swimming by promoting and managing the knowledge and practice of swimming.

To promote the benefits of physical activity and its associated benefits through swimming development, teaching and coaching of swimming.

North Ayrshire Amateur Swimming Club is a competitive swimming club and currently has swimmers who would be competing at British and Scottish level. We, also, have children taking part in the National Youth and Junior Academies (Scottish Swimming). The Artistic Swimming Team have been competing at Novice level and National level. The Masters swimmers compete at District and National Level.

Our vision is to develop swimmers with the skills to achieve the best they can, from the younger swimmers who have just completed the Learn to Swim program to adult swimmers whose main aim is to keep fit and socialise with peers.

Structure, governance and management

North Ayrshire Amateur Swimming Club has a Constitution which is reviewed annually to incorporate any approved amendments from Scottish Swimming and our elected committee. The Club is administered in accordance with its constitution, please contact the club President for a copy.

Trustee recruitment and appointment

Trustees of the charity are the appointed executive members made up of the President, Vice President, Secretary and Treasurer. These posts come up for election every year at our AGM and individuals are drawn from our existing committee and membership base.

There was no change to our paid coaching staff during the year. We continue to recruit volunteers for various roles within the club from poolside helper to technical officials without which we would be unable to operate.

Financial review

The Financial Statements are laid out in pages 4 - 6 reporting a profit of £8493

The rise in pool hire costs have been, in the main, been covered with the rise in squad fees which were implemented last year. However, savings have been made with the enforced reduction in pool hire hours due to Auchenhavie Leisure Centre being unavailable after storm damage in January 2024. The squad retention has been good, nonetheless membership numbers have never reached the forecasted figures of 200 athletes. This has an impact on the income for the club. Steady progress in gaining new members through the Club Ready and Learn to Swim programmes run by North Ayrshire Leisure has been made, particularly through the good relationships built by our Head and Assistant Head Coaches.

We continue to seek out grant and fund-raising opportunities to cover costs within the club such as equipment, kit, and other pool hire., having being successful in gaining Cash For Kids funding and sponsorship from various companies.

We have had another great day completing the Kilt Walk raising just over £5,000 and received other grants, sponsorship and fundraising of a further £5,000. Every effort by the whole club should be focused on fund-raising as it is a very valuable source of income.

We have had a full competition calendar this year and managed to host 3 successful home meets. In line with all other clubs in Scotland we have increased our entry fees which was essential given the rising cost of pool hire. An additional meet has been added for the next financial year in memory of [REDACTED] who was a founding member of the club and who has had a lasting impact on swimming across Scotland. These events are the club's main source of fundraising and we encourage every member and their families to get involved, in whatever way you can, to help with the running of them.

Pool hire costs have increased and was covered by the increased to Squad fees, hours were reduced and hopefully over the next year with Auchenhavie being reopened, more swimmers can be attracted to the club as hours are available and the pool time is less congested.

As we continue to operate in a difficult financial environment some difficult decisions may have to be made to ensure the financial sustainability and stability for our club. If pool hire costs increase, there may have to be further Squad Fee increases and pool hire efficiency will have to be monitored closely. Membership Fees are increasing due to the levels charged by Scottish Swimming and the West District.

Future plans

As a club we need to increase our membership of young swimmers, however, also, retain our older swimmers encouraging them to join the Youth Squad as they move away from competitive swimming, to secure the future of our club. This only happens with the hard work of our swimmers, coaches, volunteers and full support of all parents.

Every club within the UK has seen unprecedented increase in fees due to pool heating cost. We are fortunate to continue operating as several clubs have folded due to pool closures and large increase in costs. If we want to reduce and control future membership cost increases, we need to diversify our income through fundraising. This requires time and effort and cannot be done by one person; we need to look at a number of parents working to share the workload and assist in grant applications and fundraising events throughout the year.



Date

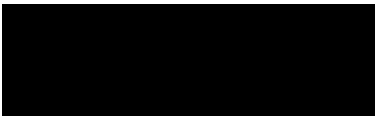
Statement of Receipts and Payments

		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Receipts	Note				
Donations	1	24,046	-	24,046	11,181
Grants	2	600	-	600	8,770
Receipts from Fundraising activities	3	17,000	-	17,000	6,626
Gross Trading Receipts	4	128,651		128,651	98,855
Gross receipts from charitable activities	5	32,248	-	32,248	32,594
Total Receipts		<u>202,544</u>	<u>-</u>	<u>202,544</u>	<u>158,026</u>
Payments					
Expenses from fundraising activities		-	-	-	1,550
Gross trading payments	6	168,641	1,160	169,801	129,637
Direct payments for charitable activities	7	24,336	-	24,336	33,457
Total Payments		<u>192,977</u>	<u>1,160</u>	<u>194,137</u>	<u>164,644</u>
Surplus for the year		<u><u>9,567</u></u>	<u><u>(1,160)</u></u>	<u><u>8,407</u></u>	<u><u>(6,618)</u></u>

Statement of Balances

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
Cash Funds				
Opening cash and bank balances	14,758	1,160	15,918	22,531
Surplus from Receipts and Payments Accounts	9,567	(1,160)	8,407	(6,613)
Closing cash and bank balances	<u>24,325</u>	<u>-</u>	<u>24,325</u>	<u>15,918</u>

Approved by the Trustees and signed on their behalf



Notes to the Accounts

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
1 Donations				
Membership Fees	22,210	-	22,210	9,827
50/50 Subscriptions	1,836	-	1,836	1,263
Other		-	-	91
	<u>24,046</u>	<u>-</u>	<u>24,046</u>	<u>11,181</u>
2 Grants & Sponsors				
Scottish Swimming grant				5,000
Cash for Kids				1,400
Tesco tokens				500
Other	600	-	600	1,870
	<u>600</u>	<u>-</u>	<u>600</u>	<u>8,770</u>
3 Fundraising income				
Kiltwalk	5,183	-	5,183	5,213
Other	11,817	-	11,817	1,413
	<u>17,000</u>	<u>-</u>	<u>17,000</u>	<u>6,626</u>
4 Gross Trading Receipts				
Squad Fees	95,102	-	95,102	60,051
Gala Fees	31,598	-	31,598	32,935
Shop	-	-	-	172

Gala Refunds	1,951	-	1,951	1,559
Gift Aid	-	-	-	4,138

	128,651	-	128,651	98,855
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5 Gross Receipts from Other Charitable Activities

Training Camp contributions	29,113	-	29,113	32,594
Day out contributions	3,135		3,135	-
	32,248	-	32,248	32,594

6 Gross trading payments

Pool Hire and land training	49,139	-	49,139	37,275
Coaches Salaries and expenses	65,559	-	65,559	55,195
Gala Entries and expenses	13,836	-	13,836	10,005
Membership fees	14,020	-	14,020	-
Event costs	8,928	-	8,928	8,610
Training and development	680	-	680	740
Postage and stationery	2,220	-	2,220	-
General Expenses	6,128	-	6,128	1,557
Team Unify Fees	5,799	-	5,799	3,160
Insurance	-	-	-	428
Swim Equipment	832	1,160	1,992	135
Home gala costs	-	-	-	12,532
Shop	1,500	-	1,500	-
	168,641	1,160	169,801	129,637

7 Direct payments for charitable activities

Training Camp costs	24,336	-	24,336	33,457
	24,336	-	24,336	33,457

Overseas camp

Independent Examiner's Report to the Trustees of North Ayrshire Amateur Swimming Club

The charity's trustee are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). 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.

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 terms or disclosures in the accounts and seeks explanations from the trustees concerning any 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.

In connection with 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

