

**Bathgate
Amateur
Swimming Club**

Scottish Charity No SC045674

**Financial Statements for the
Period Ended 30 September 2025**

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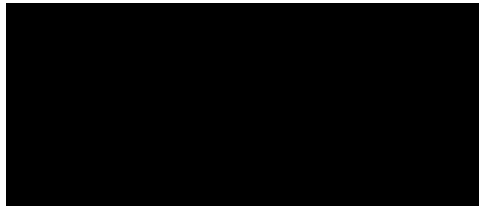
Reference and Administrative Details

Name of Charity Bathgate Amateur Swimming Club

Scottish Charity No. SC045674

Registered office and principal address
81 Forrest Place
Armadale
West Lothian
EH48 2GZ

Trustees



Bankers
Bank of Scotland
50 Hopetoun Street
Bathgate
EH48 4EU

Independent Examiner
ATD Bookkeeping
5 Netherton Grove
Whitburn
West Lothian
EH47 8JQ

Report of the Trustees for the Period Ended 30 September 2025.

The trustees present their report and accounts of Bathgate Amateur Swimming Club (BASC) for the year to 30 September 2025. These have been prepared in accordance with the requirements of the Statement of Recommended Practice Accounting and Reporting by Charities (March 2005).

Reference and Administrative Details

These have been provided on page 3 of this report.

Structure, Governance and Management

Bathgate Amateur Swimming Club is a registered charity (Scottish Charity No. SC045674). It is governed by its constitution.

It is headed by a committee appointed at an AGM or EGM.


Financing

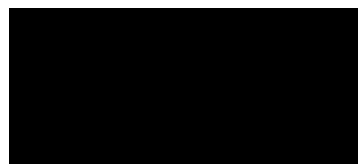
Reserves Policy

The club ensures that reserve funds are deposited in appropriate easily accessible interest paying bank accounts.

Declaration

The members of the board would like to thank all those who contribute their time and energy in order that BASC can provide the services that it does.

Approved by the Trustees on 30th November 2025 and signed on its behalf by  (President)



Independent Examiner's Report on the Accounts

As independent examiner I report to the trustees of Bathgate Amateur Swimming Club, registered charity no SC045674, on the accounts of the charity for the period:-
1st October 2024 to 30th September 2025, as set out on pages 6 to 8.

Respective Responsibilities of Directors and Auditors

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

Basis of Independent Examiners 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 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 accounts.

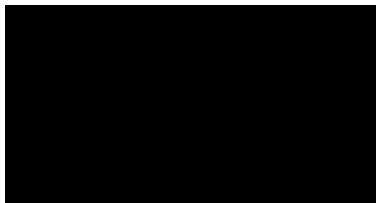
In the course of my examination, no matter has come to my attention.

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.



ATD Bookkeeping
5 Netherton Grove
Whitburn
West Lothian
EH47 8JQ

24th November 2025

Relevant professional body: PQ ACCA

Bathgate Amateur Swimming Club
Receipts & Payments Account for the year ending 30 September 2025

	<u>2025</u>	<u>2024</u>
<u>Receipts</u>		
Fees & Subscriptions	66,984	57,118
Bathgate Sprint Meet	1,285	1,385
Donations & Fundraising	10,123	3,480
Gala Entries	4,769	2,141
Swimwear & Kit Sales	705	1,117
FVJL Door Income	326	210
Other Income	50	-
BASC Presentation Night	1,515	883
SASA Bursaries / Grants	2,000	2,000
	<u>87,756</u>	<u>68,334</u>
<u>Payments</u>		
Sundry	223	291
Membership & Fees	9,854	6,616
Club Champs, Sprint Meet & Pres	5,942	2,936
Swimwear & Kit	6,805	1,331
BASC Presentation Night	1,508	104
Coaching Costs	20,813	22,610
Pool Hire	31,000	29,512
Seasonal Gifts / Events	1,764	188
Office Expenses	1,213	849
Governance Costs	280	210
AGM Committee Expenses	-	161
Courses/Training	1,796	542
Go Cardless Fees	691	-
	<u>81,889</u>	<u>65,349</u>
Surplus (Deficit)	5,867	2,985
Surplus brought forward	<u>28,768</u>	<u>25,783</u>
Retained Funds	<u>34,635</u>	<u>28,768</u>

Bathgate Amateur Swimming Club
Statement of Balances As At 30 September 2025

	<u>2025</u>	<u>2024</u>
Fixed Assets		
Current Assets		
Bank	34,535	28,668
Cash	<u>100</u>	<u>100</u>
	34,635	28,768
Current Liabilities	-	-
	<u>34,635</u>	<u>28,768</u>
<u>Represented By:</u>		
Funds of the Charity		
Unrestricted	30,172	24,509
Restricted	<u>4,463</u>	<u>4,259</u>
	<u>34,635</u>	<u>28,768</u>

Bathgate Amateur Swimming Club**Notes to Accounts for the year ending 30th September 2025****1 - Restricted Funds of the Charity**

	<u>At 1 Oct</u> <u>2024</u>	<u>Incoming</u> <u>Resources</u>	<u>Outgoing</u> <u>Resources</u>	<u>Fund Balance</u> <u>Transfer</u>	<u>At 30 Sept</u> <u>2025</u>
Awards for All	159	-	-		159
Family Support Grant	4,100	-	-		4,100
Training Grant	-	2,000	1,796		204
	<u>4,259</u>	<u>2,000</u>	<u>1,796</u>	<u>-</u>	<u>4,463</u>

2 - Reconciliation of Movement of funds:-

	2025 £	2025 £	2025 £
	Restricted	Unrestricted	Total
Retained funds brought forward	4,259	24,509	28,768
Surplus / (Deficit) for the year	204	5,663	5,867
Retained funds carried forward	<u>4,463</u>	<u>30,172</u>	<u>34,635</u>

3 - Bathgate Sprint Meet

In the past, the income received directly into the bank for this event has been recorded as gala entry income.

4 - Swimwear & Kit

Included in the figure of £6,805 is £2,988 being 90th anniversary items.