



# **Helensburgh Amateur Swimming Club**

**Annual Report and Financial Statements**

**for the**

**Year ended 30th April 2019**

**Helensburgh Amateur Swimming Club**

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**Helensburgh Amateur Swimming Club  
Independent Examiner's Report  
Year ended 30th April 2019**

**Independent Examiner's Report to the Members of the Helensburgh Amateur Swimming Club**

I report on the financial statements of the Helensburgh Amateur Swimming Club for the year ended 30th April 2019 which are set out on the attached pages.

**Respective responsibilities of Club officers and Examiner**

The clubs Treasurer is responsible for the preparation of the accounts in accordance with the Clubs Constitutions, Bye-Laws and Regulations (BL3.2) It is my responsibility to examine the accounts as required under BL3.8 of the Clubs Constitution 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 the Regulations. An examination includes a review of the accounting records kept by the Club 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 Treasurer 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.

**Independent Examiner's Statement**

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
  - (a) to keep accounting records in accordance with the Regulations, and
  - (b) to prepare accounts which agree with the accounting records and comply with the Regulationshave 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.

Signature \_\_\_\_\_

**Ian Docherty MBA, FCCA**

**13a East Montrose Street, Helensburgh, G84**

Date \_\_\_\_\_

**Helensburgh Amateur Swimming Club**  
**Receipts & Payments Accounts**  
**Year ended 30th April 2019**

	<u>Note</u>	<u>2018/19</u>	<u>2017/18</u>
<b>Receipts</b>			
Membership Fees		21,258.05	24,630.05
Kit Sales		504.31	1,103.30
Fundraising		0.00	885.55
Galas Fees		2,876.15	4,067.48
Donations/Grants Received		0.00	1,200.00
Miscellaneous Income		246.00	0.00
Argyll & Clyde Development Squad		200.00	300.00
<b>Total Receipts</b>		<b><u>25,084.51</u></b>	<b><u>32,186.38</u></b>
<b>Payments</b>			
Pool Hire	3	11,319.85	11,208.11
Room & Gym Hire		1,500.00	1,185.00
Equipment Purchase		150.65	122.96
Kit Purchases		1,442.38	2,414.68
Gala Expenses		4,758.17	6,159.03
SASA Fees		3,849.05	4,224.75
Prizegiving & Fun Nights, trophies and Medals		1,331.36	1,439.66
Course Fees		1,532.00	3,151.50
Insurance		621.60	609.47
Fundraising Expenses		0.00	0.00
Miscellaneous Expenses		763.56	403.21
Argyll & Clyde Development Squad			1,400.00
<b>Total Payments</b>		<b><u>27,268.62</u></b>	<b><u>32,318.37</u></b>
<b>Surplus/(Deficit) for Year</b>		<b><u><u>-2,184.11</u></u></b>	<b><u><u>-131.99</u></u></b>

**Helensburgh Amateur Swimming Club**  
**Statement of Balances**  
**Year ended 30th April 2019**

<b>Cash and Bank Balances (Unrestricted)</b>	<b><u>2018/19</u></b>	<b><u>2017/18</u></b>
<b>Balance as at start of year</b>	£24,878.48	£25,010.47
Surplus/(Deficit) for the year	-£2,184.11	-£131.99
<b>Balance as at end of year</b>	<b><u>£22,694.37</u></b>	<b><u>£24,878.48</u></b>

<b>Total Cash and Cash Equivalents</b>	<b><u>£22,694.37</u></b>	<b><u>£24,878.48</u></b>
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**Other Assets**

The Club owns a quantity of sports equipment used for land based training as well as a small amount of Computing Equipment which has been acquired over a number of years.

**Liabilities**

The Group has no material liabilities or obligations at 30th April May 2019

The Notes and statement of balances form an integral part of the accounts.

On behalf of the Committee, I approve the accounts and confirm that I have made available all relevant records and information to the Independent Examiner.

**Lee Humphries (Treasurer)**

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**Date**

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**Helensburgh Amateur Swimming Club**  
**Notes to the Accounts**  
**Year ended 30th April 2019**

**1 Funds**

The Club maintains an undesignated general fund for all its financial transactions.

**2 Management Committee Members Remuneration and Expenses**

No member of the Management Committee received any remuneration during the year (Prior Year Nil) nor did they incur any expenses during the year (Prior Year Nil)

**3 Pool Hire**

Amounts paid for Helensburgh pool hire

<u>2018/19</u>	<u>2017/18</u>
£11,320	£11,208