



Income and Expenditure Account for the year ended 31st August 2020

I N C O M E		
Membership income:	2020	2019
Main club subscriptions	42,480	66,262
Academy fees	11,259	16,882
Total membership income	53,738	83,144
Swim shop:	2020	2019
Income from sales	1,418	1,045
Cost of sales	(1,235)	(979)
Total swim shop income	182	66
Other income:	2020	2019
Donations Received	9	523
Co-op Cup	163	159
Gala Entry	6,057	7,403
Gala Proceeds	415	527
Non-capital Grant Income	250	-
Interest	12	8
Schools Gala	-	150
Social	459	578
Other operating income: release of Capital		
Grant/Sponsorship (Note 1)	830	807
Easy-fundraising	49	173
Total other income	8,244	10,327
Total income	62,164	93,537
E X P E N D I T U R E		
Poolhire costs:	2020	2019
West Kirby Concourse	13,844	32,375
Calday Pool	23,819	29,469
Total poolhire	37,663	61,844
Affiliation costs:	2020	2019
ASA	8,582	8,377
Other	25	150
Total affiliation	8,607	8,527
Other costs:	2020	2019
Awards	953	1,893
Coaches' Expenses	545	457
Depreciation (Note 1)	856	1,186
Co-op Cup	670	514
Gala Entry	6,427	6,282
Gala Expenses (inc poolhire)	1,406	1,210
Gifts	150	105
Other Hire (coaches for galas)	1,500	1,420
PPS & Sundry Expenses	16	215
Schools Gala	-	200
Social	33	210
Sundry Equipment	403	408
Training Courses	2,130	533
Website	43	156
Total other costs	15,131	14,787
Total expenditure	61,401	85,158
Net Surplus/(Loss) for the year	764	8,380



Hoylake A.S.C.

Balance Sheet as at 31st August 2020

Assets

Fixed assets:	2020	2019
Cost	19,318	18,713
Less: accumulated depreciation	(16,496)	(15,640)
Total fixed assets (Note 1)	2,822	3,073

Current assets:	2020	2019
Cash - Current Account	21,959	30,811
Cash - Savings Account	25,087	25,075
Stock	721	1,109
Pre-paid expenses: ASA charges Sept-Dec	2,785	2,777
Pre-paid expenses: Coaches expenses Autumn 19	-	395
Pre-paid expenses: Co-op Cup kit	-	156
Accrued income: meet entries Autumn 2019	-	544
Total current assets	50,552	60,867

Total assets **53,374** **63,940**

Liabilities and reserves

Liabilities:	2020	2019
Accrued expenses: League gala expenses	278	278
Accrued expenses: Coaches expenses	425	-
Accrued expenses: Concourse 2018	-	585
Accrued expenses: Concourse Dec18 & August19	-	5,481
Creditors: Calday pool Summer charges	4,088	1,610
Deferred income: next year income in advance	875	8,211
Total liabilities	5,666	16,165

Reserves:	2020	2019
Reserves brought forward	46,125	37,745
Surplus/(Deficit) for the year	764	8,380
Capital grant reserve (Note 1)	819	1,649
Total reserves	47,707	47,774

Total liabilities and reserves **53,374** **63,940**



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Note 1: Register of Fixed Assets and Grants as at 31st August 2020

Fixed Assets

Asset name	Cost Brought Forward	Addition/Improvement/Disposal	Cost Carried Forward	Depreciation Brought Forward2	Depreciation Charged to P&L	Depreciation Carried Forward	Net Book Value Brought Forward	Net Book Value Carried Forward
Block Storage Box (2020)	-	605	605	-		-	-	605
New Lane Ropes	2,524		2,524	2,018	506	2,524	506	(0)
Starting Blocks	6,800		6,800	6,735	66	6,800	66	0
HYTEK System	517		517	517		517	0	0
Colorado timing system	6,369		6,369	6,369		6,369	0	0
Assorted Trophies	500		500	-		-	500	500
Speedo Clock x2 (2019)	478		478	-	48	48	478	430
Calday Block (2019)	675		675	-	67	67	675	607
Club Laptop (2019)	850		850	-	170	170	850	680
Total fixed assets	18,713	605	19,318	15,639	857	16,496	3,074	2,822

Capital Grants

Grant name	Value Brought Forward	Addition	Value Carried Forward	Released Brought Forward	Released to I&E as Other Operating Income	Released Carried Forward	Net Value Brought Forward	Net Value Carried Forward
Unutilised Sport England Grant for timing equipment	15	-	15	10	1	12	4	3
Sport England Grant for timing equipment	6,369	-	6,369	6,369	-	6,369	0	0
SwimNW Grant for lane ropes	2,524	-	2,524	2,019	505	2,524	505	(0)
Wirral Partnership Grant for blocks	2,500	-	2,500	1,750	250	2,000	750	500
NWR Grant for Calday (2019)	239	-	239	-	24	24	239	215
Raffle for blocks	503	-	503	352	50	402	151	101
Total grants	12,150	-	12,150	10,501	830	11,331	1,649	819