



Income and Expenditure Account for the year ended 31st August 2021

| I N C O M E | | |
|--------------------------------------------|----------------|---------------|
| Membership income: | 2021 | 2020 |
| Main club subscriptions | 37,786 | 42,480 |
| Academy fees | 8,656 | 11,259 |
| Total membership income | 46,442 | 53,738 |
| Swim shop: | 2021 | 2020 |
| Income from sales | 145 | 1,418 |
| Cost of sales | (138) | (1,235) |
| Total swim shop income | 7 | 182 |
| Other income: | 2021 | 2020 |
| Donations Received | - | 9 |
| Co-op Cup | - | 163 |
| Gala Entry | - | 6,057 |
| Gala Proceeds | - | 415 |
| Non-capital Grant Income | 250 | 250 |
| Interest | 3 | 12 |
| Social | - | 459 |
| Other operating income: release of Capital | | |
| Grant/Sponsorship (Note 1) | 327 | 830 |
| Easy-fundraising | 58 | 49 |
| Total other income | 637 | 8,244 |
| Total income | 47,087 | 62,164 |
| E X P E N D I T U R E | | |
| Poolhire costs: | 2021 | 2020 |
| West Kirby Concourse | 15,243 | 13,844 |
| Calday Pool | 27,606 | 23,819 |
| Total poolhire | 42,848 | 37,663 |
| Affiliation costs: | 2021 | 2020 |
| ASA | 7,819 | 8,582 |
| Other | - | 25 |
| Total affiliation | 7,819 | 8,607 |
| Other costs: | 2021 | 2020 |
| Awards | 133 | 953 |
| Coaches' Expenses | 144 | 545 |
| Depreciation (Note 1) | 603 | 856 |
| Donations Paid | 50 | - |
| Co-op Cup | - | 670 |
| Gala Entry | - | 6,427 |
| Gala Expenses (inc poolhire) | - | 1,406 |
| Gifts | - | 150 |
| Other Hire (coaches for galas) | 30 | 1,500 |
| PPS & Sundry Expenses | - | 16 |
| Social | - | 33 |
| Sundry Equipment | - | 403 |
| Training Courses | 115 | 2,130 |
| Website | 109 | 43 |
| Total other costs | 1,184 | 15,131 |
| Total expenditure | 51,850 | 61,401 |
| Net Surplus/(Loss) for the year | (4,764) | 764 |



Hoylake A.S.C.

Balance Sheet as at 31st August 2021

Assets

| Fixed assets: | 2021 | 2020 |
|-----------------------------------------|---------------|---------------|
| Cost | 21,291 | 19,318 |
| Less: accumulated depreciation | (17,099) | (16,496) |
| Total fixed assets (Note 1) | 4,192 | 2,822 |
| Current assets: | 2021 | 2020 |
| Cash - Current Account | 19,444 | 21,959 |
| Cash - Savings Account | 25,090 | 25,087 |
| Stock | 583 | 721 |
| Pre-paid expenses: ASA charges Sept-Dec | 2,491 | 2,785 |
| Total current assets | 47,608 | 50,552 |
| Total assets | 51,800 | 53,374 |

Liabilities and reserves

| Liabilities: | 2021 | 2020 |
|----------------------------------------------|---------------|---------------|
| Accrued expenses: League gala expenses | 278 | 278 |
| Accrued expenses: Coaches expenses | 425 | 425 |
| Accrued expenses: Concourse August | 3,316 | - |
| Creditors: Other | 34 | - |
| Creditors: Calday pool Summer charges | 1,866 | 4,088 |
| Deferred income: next year income in advance | 3,264 | 875 |
| Total liabilities | 9,183 | 5,666 |
| Reserves: | 2021 | 2020 |
| Reserves brought forward | 46,889 | 46,125 |
| Surplus/(Deficit) for the year | (4,764) | 764 |
| Capital grant reserve (Note 1) | 492 | 819 |
| Total reserves | 42,616 | 47,707 |
| Total liabilities and reserves | 51,800 | 53,374 |



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Note 1: Register of Fixed Assets and Grants as at 31st August 2021

Fixed Assets

| Asset name | Cost Brought Forward | Addition/Improvement/Disposal | Cost Carried Forward | Depreciation Brought Forward ² | Depreciation Charged to P&L | Depreciation Carried Forward | Net Book Value Brought Forward | Net Book Value Carried Forward |
|-------------------------------|----------------------|-------------------------------|----------------------|-------------------------------------------|-----------------------------|------------------------------|--------------------------------|--------------------------------|
| Block Storage Box (2020) | 605 | | 605 | - | 121 | 121 | 605 | 484 |
| Blocks for Calday x3 (2020) | | 1,973 | 1,973 | | 197 | 197 | - | 1,776 |
| New Lane Ropes (2015) | 2,524 | | 2,524 | 2,524 | | 2,524 | - | - |
| Starting Blocks (2012) | 6,800 | | 6,800 | 6,800 | | 6,800 | 0 | 0 |
| HYTEK System (before 2012) | 517 | | 517 | 517 | | 517 | 0 | 0 |
| Colorado timing system (2012) | 6,369 | | 6,369 | 6,369 | | 6,369 | 0 | 0 |
| Assorted Trophies | 500 | | 500 | - | | - | 500 | 500 |
| Speedo Clock x2 (2019) | 478 | | 478 | 48 | 48 | 96 | 430 | 382 |
| Calday Block (2019) | 675 | | 675 | 67 | 67 | 135 | 607 | 540 |
| Club Laptop (2019) | 850 | | 850 | 170 | 170 | 340 | 680 | 510 |
| Total fixed assets | 19,318 | 1,973 | 21,291 | 16,496 | 603 | 17,099 | 2,822 | 4,192 |

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 | 12 | 3 | 15 | 3 | 0 |
| 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 | 2,524 | | 2,524 | (0) | (0) |
| Wirral Partnership Grant for blocks | 2,500 | - | 2,500 | 2,000 | 250 | 2,250 | 500 | 250 |
| NWR Grant for Calday (2019) | 239 | - | 239 | 24 | 24 | 48 | 215 | 191 |
| Raffle for blocks | 503 | - | 503 | 402 | 50 | 453 | 101 | 50 |
| Total grants | 12,150 | - | 12,150 | 11,331 | 327 | 11,658 | 819 | 492 |