REGISTERED CHARITY NUMBER: 1184499

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

The Swivel Club CIO

David Robinson FCCA
A & S Consultancy
35 Colworth House
Colworth Park
Sharnbrook
Bedford
MK44 1LQ

The Swivel Club CIO

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for the Year Ended 31 December 2025

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The Swivel Club CIO

Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1184499

Principal address

111 Bradshaw Way
Irchester
WELLINGBOROUGH
Northamptonshire
NN29 7DW

Trustees

R Waterfield
M Waters
C Beckett (resigned 3 November 2025)
C P O'Rourke (appointed 3 November 2025)

Independent Examiner

David Robinson FCCA
A & S Consultancy
35 Colworth House
Colworth Park
Sharnbrook
Bedford
MK44 1LQ

Approved by order of the board of trustees on 26 October 2026 and signed on its behalf by:

M Waters - Trustee

Independent Examiner's Report to the Trustees of
The Swivel Club CIO

Independent examiner's report to the trustees of The Swivel Club CIO
I report to the charity trustees on my examination of the accounts of The Swivel Club CIO (the Trust) for the year ended 31 December 2025.

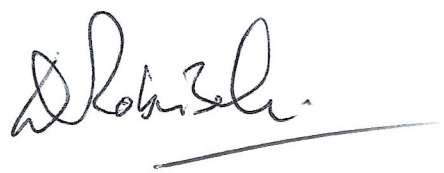
Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Robinson FCCA

David Robinson FCCA
A & S Consultancy
35 Colworth House
Colworth Park
Sharnbrook
Bedford
MK44 1LQ

26 October 2026

The Swivel Club CIO

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,892	800
Other trading activities	2	78,796	51,242
Investment income	3	3,431	1,136
Total		84,119	53,178
EXPENDITURE ON			
Charitable activities			
Donations Made		30,764	16,595
Other		34,809	29,117
Total		65,573	45,712
NET INCOME		18,546	7,466
RECONCILIATION OF FUNDS			
Total funds brought forward		133,378	125,912
TOTAL FUNDS CARRIED FORWARD		151,924	133,378

The notes form part of these financial statements

The Swivel Club CIO

Balance Sheet
31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
FIXED ASSETS			
Tangible assets	6	1,680	1,898
CURRENT ASSETS			
Debtors	7	4,870	5,070
Cash at bank and in hand		146,224	127,260
		151,094	132,330
CREDITORS			
Amounts falling due within one year	8	(850)	(850)
NET CURRENT ASSETS		150,244	131,480
TOTAL ASSETS LESS CURRENT LIABILITIES		151,924	133,378
NET ASSETS		151,924	133,378
FUNDS	9		
Unrestricted funds		151,924	133,378
TOTAL FUNDS		151,924	133,378

The financial statements were approved by the Board of Trustees and authorised for issue on 26 October 2026 and were signed on its behalf by:

M Waters - Trustee

R Waterfield - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on straight line balance

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern
The financial statements are prepared on a going concern basis, under the historical cost convention and on the assumption that the charity will continue its operations for the foreseeable future.

continued...

2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Fundraising events	22,655	18,949
Shop income	56,141	32,293
	78,796	51,242

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	3,431	1,136

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	800
Other trading activities	51,242
Investment income	1,136
Total	53,178
EXPENDITURE ON	
Charitable activities	
Donations Made	16,595
Other	29,117
Total	45,712
NET INCOME	7,466
RECONCILIATION OF FUNDS	
Total funds brought forward	125,912

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricte fund £
TOTAL FUNDS CARRIED FORWARD	133,378

6. TANGIBLE FIXED ASSETS

	Motor Vehicles £	Computer Equipment £	Total £
COST			
At 1 January 2025	2,700	-	2,700
Additions	-	280	280
At 31 December 2025	2,700	280	2,980
DEPRECIATION			
At 1 January 2025	802	-	802
Charge for year	475	23	498
At 31 December 2025	1,277	23	1,300
NET BOOK VALUE			
At 31 December 2025	1,423	257	1,680
At 31 December 2024	1,898	-	1,898

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Other debtors	2,350	2,550
Prepayments	2,520	2,520
	4,870	5,070

continued...

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other creditors	850	850

9. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	133,378	18,546	151,924
TOTAL FUNDS	133,378	18,546	151,924

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	84,119	(65,573)	18,546
TOTAL FUNDS	84,119	(65,573)	18,546

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	125,912	7,466	133,378
TOTAL FUNDS	125,912	7,466	133,378

continued...

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,178	(45,712)	7,466
TOTAL FUNDS	53,178	(45,712)	7,466

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	125,912	26,012	151,924
TOTAL FUNDS	125,912	26,012	151,924

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,297	(111,285)	26,012
TOTAL FUNDS	137,297	(111,285)	26,012

continued...

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

The Swivel Club CIO

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,892	800
Other trading activities		
Fundraising events	22,655	18,949
Shop income	56,141	32,293
	78,796	51,242
Investment income		
Deposit account interest	3,431	1,136
Total incoming resources	84,119	53,178
EXPENDITURE		
Charitable activities		
Donations	30,764	16,595
Support costs		
Governance costs		
Rates and water	258	260
Insurance	1,135	925
Light and heat	864	478
Telephone	477	474
Postage and stationery	11	140
Sundries	166	442
Accountancy and legal fees	850	850
Event costs	13,836	9,523
Advertising	-	420
Maintenance	-	1,343
Bank charges	597	437
Shop purchases	649	1,157
Storage costs	1,812	1,200
Rent	10,800	6,380
Travelling and conveyance	118	120
Cleaning	987	346
Motor expenses	1,751	1,687
Professional fee	-	2,302
Depreciation	498	633
	34,809	29,117

The Swivel Club CIO

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Total resources expended	65,573	45,712
Net income	18,546	7,466