Charity No. 1205019

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR CITY OF SOUTHAMPTON SWIMMING CLUB

CITY OF SOUTHAMPTON
SWIMMING CLUB

CITY OF SOUTHAMPTON SWIMMING CLUB

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for the year ended 31 December 2025

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CITY OF SOUTHAMPTON SWIMMING CLUB

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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The City of Southampton Swimming Club is the major swimming club in Southampton, Hampshire and is based at the Quays Swimming & Diving Complex. The club was founded in 1963 by the amalgamation of Southampton Amateurs and City Borough. The City of Southampton Swimming Club won the European Club Championship under the leadership of Derek Snelling and numbered many international swimmers. This ethos and ambition has been carried forward by the coaches and committee to this day.

City of Southampton Swimming Club (CSSC) is a registered Charitable Incorporated Organisation (CIO) with the stated objective:

The promotion of community participation in healthy recreation, primarily but not exclusively, for the benefit of the inhabitants of Southampton and the surrounding areas by the provision of swimming teaching, training, development, competitive swimming and associated activities.

Club Values:

- A Club that provides a fun and friendly environment for all its members.
- A Club that has provision for all abilities from Learn to Swim, through to Age Group, Junior, Senior and Masters Level.
- A Club that continues to develop lifelong swimmers with excellent core values of integrity, hard work, pride, and positivity.
- A Club that encourages the benefits of competitive swimming through:
    - Aerobic fitness and strength
    - Personal discipline and mental strength
    - Value of Teamwork
    - Building self esteem
    - Sportsmanship

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit.

Volunteers

The charity benefits from significant voluntarily donated time. Volunteers help with the administration of the charity, supporting competitive swimmers and running competitive swimming meets. They give significant time to support the activities and maintain the delivery of the objectives of the charity.

CITY OF SOUTHAMPTON SWIMMING CLUB

REPORT OF THE TRUSTEES
for the year ended 31 December 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The previous 12 months have been a year building upon our transition to a charitable organisation and developing our performance to deliver on our charitable objectives.

We continue to develop ourselves at all levels of swimming. We have maintained a strong learn to swim school based at Regents Park School and have started to grow the transition of swimmers to our training squads.

Our main squad structure has been reviewed by our head coach and he has built a team to deliver improving performance whilst also maintaining a balance for those swimmers who want to improve their swimming and health.

The highlights of the past year's performance includes:

Our swimmers competing at County, regional, national, international and Masters events. CSSC swimmers achieved 50 medals at the County Championships in 2025 across multiple age groups. Swimmers achieved 7 medals at the Regional Championships, another improvement on 2024. At national level, CSSC had 5 swimmers competing at English nationals, where we had swimmers making finals and included winning a medal. At the British Championships, CSSC had 3 swimmers individually qualifying and a relay team. Again, CSSC gained finalists and also returned with a Bronze medal.

Our Masters team continues to deliver quality swimming where for those who love the sport to keep fit, to maintain social links or our Masters performance where we continue to deliver outstanding performances at regional and national levels.

Our younger swimmers competed in the Junior Arena League, gaining great experience and competing as a team.

In the Arena league, for the first time CSSC, teamed up with local clubs, Romsey & Totton and Wildern Waves to enter two teams into the leagues. The 'A' team competed in the Premier league, retaining their position in the topflight for 2026. The 'B' team also performed well, proving swimmers a welcome opportunity to compete in a league and team environment.

For the first time in many years, swimmers from CSSC were able to train together at a camp. Younger swimmers, travelled to Mount Kelly to take part in dedicated training in the pool and on land.

The preparation for a 2026 overseas camp was also completed, with CSSC older swimmers set to spend a week in Cyprus in early 2026.

Finally, our pipeline of young swimmers continues to blossom with our learn to swim school delivering our mission and teaching many young people from all backgrounds, safety in the water and gaining important confidence to enjoy the benefits of swimming.

FINANCIAL REVIEW

Financial position

The charity shows a healthy balance sheet at the end of the accounting period. The club transferred from a CASC to CIO in January 2024. The club generated a surplus in the year of £25,778 and was gifted £75,541 by the existing club when it transitioned to a CIO.

Reserves policy

It is the policy of the trustees to maintain unrestricted funds at a level where they can provide at least six months' expenditure. At the balance sheet date, the funds were sufficient to meet this objective.

CITY OF SOUTHAMPTON SWIMMING CLUB

REPORT OF THE TRUSTEES
for the year ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution dated 21st September 2023, and constitutes a Charitable Incorporated Organisation ("CIO").

Recruitment and appointment of new trustees

Nominations for election of charity trustees shall be made in writing by the proposer and seconder to the secretary not later than 14 days before the annual general meeting.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment: A copy of the constitution, and any amendments made to it, and a copy of the latest annual report and financial statements.

Organisational structure

The overall day to day management of the charity is carried out by the trustees who are also responsible for significant decisions of a long term operational nature.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1205019

Principal address and registered office

The Quays Swimming and Diving Complex
27 Harbour Parade
Southampton, SO15 1BA

Trustees

Name	Position	Appointed
Adrian Edwin Jones	Chair	17-Oct-24
Stewart Adamson	Trustee	02-Oct-23
Karen Baroni	Trustee	02-Oct-23
Emma Jane Guillan	Trustee	20-Mar-25
Katarina Harianto-Atkins	Trustee	14-Dec-25

Independent Examiner

tdgaccountancy
237 Manor Farm Road
Bitterne Park
Southampton, SO18 1NY

CIO Company number

CE033768

Approved by order of the board on 05 June 2026 and signed on it's behalf by:



Mr Stewart Adamson – Trustee

CITY OF SOUTHAMPTON SWIMMING CLUB

STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the year ended 31 December 2025

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CITY OF SOUTHAMPTON SWIMMING CLUB
for the year ended 31 December 2025

Independent examiner's report to the trustees of City of Southampton Swimming Club
I report to the charity trustees on my examination of the accounts of City of Southampton Swimming Club (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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Chartered Institutes of Public Finance Accountants and a member of the Association of Accounting Technicians in England and Wales, which are both one of the listed bodies.

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.



Andrew D Nicholas CPFA, MAAT

tdgaccountancy
237 Manor Farm Road
Bitterne Park
Southampton
Hampshire
SO18 1NY

06 June 2026

CITY OF SOUTHAMPTON SWIMMING CLUB

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2025

	Notes	Unrestricted Fund £	Restricted Fund £	2025 Total £	2024 Total £
INCOME FROM					
Charitable Activities					
Other trading income	2	339,035	-	339,035	300,855
Investment income	3	875	-	875	644
Grant income	4	-	-	-	3,341
Donations and Sponsorship	5	3,022	-	3,022	79,270
Total		**342,932**	**-**	**342,932**	**384,110**
EXPENDITURE ON					
Charitable Activities					
Trading activities	6	337,051	-	337,051	265,847
Overhead expenses	7	21,952	-	21,952	16,944
Total		**359,003**	**-**	**359,003**	**282,791**
NET INCOME/(EXPENDITURE)		**(16,071)**	**-**	**(16,071)**	**101,319**
Transfer between funds		-	-	-	-
Net movement in funds		**(16,071)**	**-**	**(16,071)**	**101,319**
RECONCILIATION OF FUNDS					
Total fund brought forward		101,319	-	101,319	-
TOTAL FUNDS CARRIED FORWARD		**85,248**	**-**	**85,248**	**101,319**

CITY OF SOUTHAMPTON SWIMMING CLUB

BALANCE SHEET
as at 31 December 2025

	Notes	Unrestricted Fund £	Restricted Fund £	2025 Total £	2024 Total £
FIXED ASSETS					
Tangible assets		4,250	-	4,250	5,666
CURRENT ASSETS					
Stocks	10	1,442	-	1,442	1,193
Debtors		-	-	-	-
Cash at bank		92,009	-	92,009	96,213
CREDITORS					
Amounts falling due within one year	11	12,453	-	12,453	1,753
NET CURRENT ASSETS		80,998	-	80,998	95,653
TOTAL ASSETS LESS CURRENT LIABILITIES		85,248	-	85,248	101,319
NET ASSETS		**85,248**	**-**	**85,248**	**101,319**
FUNDS	12	85,248	-	85,248	101,319
TOTAL FUNDS		**85,248**	**-**	**85,248**	**101,319**

The financial statements were approved by the Board of Trustees and authorised for issue on 5 June 2026 and were signed on its behalf by:



Mr Stewart Adamson – Trustee

CITY OF SOUTHAMPTON SWIMMING CLUB

NOTES TO FINANCIAL STATEMENTS
for the year ended 31 December 2025

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.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Charities SORP (FRS 102) rather than the Charities SORP 2005, which has since been withdrawn.

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. Government grants that do not impose future performance-related conditions are recognised in income when the received or receivable.

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.

Equipment - Straight line over 5 years

The charity has a policy of only capitalising assets with a value of £1,000 or more.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

CITY OF SOUTHAMPTON SWIMMING CLUB

NOTES TO FINANCIAL STATEMENTS
for the year ended 31 December 2025

2. OTHER TRADING ACTIVITIES	**2025**	**2024**
	£	**£**
Squad fees	147,328	150,834
Learn to swim fees	77,655	86,305
Meet Fees	60,514	45,812
Membership fees	6,317	8,125
Swimming Camp fees	34,398	-
Other revenue	12,823	9,779
	339,035	**300,855**

3. INVESTMENT INCOME	**2025**	**2024**
	£	**£**
Deposit account interest	875	644

4. GRANT INCOME	**2025**	**2024**
	£	**£**
HMRC Employment Allowance	-	3,341

5. DONATIONS AND SPONSORSHIP	**2025**	**2024**
	£	**£**
Donation from CSSC CASC	2,580	75,541
Corporate sponsorship	163	1,700
Individual Donations	279	2,029
	3,022	**79,270**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025.

Trustees' expenses

There were no trustees' expenses paid for the year 31 December 2025.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	**2024**
Coaching and admin staff (most part time)	25	19

8. INDEPENDENT EXAMINERS REMUNERATION

The independent examiners remuneration amounts to an independent examination fee of £780 (2024: £780) and other services of £778 (2024: £778).

CITY OF SOUTHAMPTON SWIMMING CLUB

NOTES TO FINANCIAL STATEMENTS
for the year ended 31 December 2025

9. TANGIBLE FIXED ASSETS	**Equipment**
	£
COST	
At 1 January 2025	7,083
Additions	-
At 31 December 2025	**7,083**
DEPRECIATION	
At 1 January 2025	1,417
Charge for the year	1,416
At 31 December 2025	**2,833**
NET BOOK VALUE	
At 31 December 2025	**4,250**
At 31 December 2024	**5,666**

10. STOCK / DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	**2025**	**2024**
	£	**£**
Trade debtors	-	-
Shop stock	1,442	1,193
	1,442	**1,193**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	**2025**	**2024**
	£	**£**
Other creditors	38	38
Accrued expenses	12,415	1,715
	12,453	**1,753**

CITY OF SOUTHAMPTON SWIMMING CLUB

NOTES TO FINANCIAL STATEMENTS
for the year ended 31 December 2025

12. MOVEMENT IN FUNDS	At 01/01/25	Net Movement	Net Transfer	At 31/12/25
Unrestricted funds	£	£	£	£
General fund	101,319	(16,071)	-	85,248
TOTAL FUNDS	**101,319**	**(16,071)**	**-**	**85,248**

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

	Incoming resources	Resouces expended	Movement in funds
Unrestricted funds	£	£	£
General fund	342,932	359,003	(16,071)
TOTAL FUNDS	**342,932**	**359,003**	**(16,071)**

12. MOVEMENT IN FUNDS COMPARATIVE	At 01/01/24	Net Movement	Net Transfer	At 31/12/24
Unrestricted funds	£	£	£	£
General fund	-	101,319	-	101,319
TOTAL FUNDS	**-**	**101,319**	**-**	**101,319**

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

	Incoming resources	Resouces expended	Movement in funds
Unrestricted funds	£	£	£
General fund	384,110	282,791	101,319
TOTAL FUNDS	**384,110**	**282,791**	**101,319**

14. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension plan for its employees. The amount recognised in the SOFA as an expense in the period was £4,811 (2024 - £4,971)
The defined contribution liability is allocated to unrestricted funds and amounts to £0 (2024 - £0) at the period end.

15. RELATED PARTY DISCLOSURES

During the period under review no related party transaction occurred.

16. OPERATING LEASES

The charity has two non-material operating lease commitments.
The main pool utilised by the club is on a one month rolling basis with a monthly commitment of £5,600 currently.
The charity also uses two other local pools again on a monthly or pay asyou go basis.

CITY OF SOUTHAMPTON SWIMMING CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITES
for the year ended 31 December 2025

	Unrestricted Fund	Restricted Fund	2025 Total	2024 Total
INCOME AND ENDOWMENTS FROM	**£**	**£**	**£**	**£**
Donations and Legacies	2,580	-	2,580	75,541
Charitable Activities				
Age Group Squad Fees	131,390	-	131,390	137,456
Away Meet Fees (Revenue)	20,067	-	20,067	22,393
Club Membership Fees	93	-	93	923
CSSC Meet Fees (Revenue)	40,447	-	40,447	23,419
Fundraising (Corporate Sponsorship)	163	-	163	1,700
Interest Income	875	-	875	644
Learn to Swim Fees	77,655	-	77,655	86,305
Masters Squad Fees	15,938	-	15,938	13,378
Other Revenue	5,749	-	5,749	4,103
Parking Passes	1,103	-	1,103	1,651
Shop / Merchandise Sales	5,971	-	5,971	4,025
Sponsorship & Donation (Individuals)	279	-	279	2,029
Overseas Camp	27,876	-	27,876	-
UK Camp	6,522	-	6,522	-
Swim England Membership Fees (Revenue)	6,224	-	6,224	7,202
HMRC Employment Allowance	-	-	-	3,341
Total	**342,932**	**-**	**342,932**	**384,110**
EXPENDITURE ON				
Charitable Activities				
Age Group Squads - Fee Refunds	700	-	700	502
Car Park Passes (Cost)	-	-	-	38
Club Merchandise (COGS)	604	-	604	1,129
Direct Wages	144,558	-	144,558	139,585
Pension	4,811	-	4,811	4,971
Equipment Hire	106	-	106	435
Meeting Room Hire	-	-	-	138
Medals and Awards	327	-	327	3,764
Meet Fees - Away Meets (COGS)	24,151	-	24,151	22,126
Meet general costs	1,879	-	1,879	-
Otters Learn to Swim - Fee Refunds	1,103	-	1,103	24
Meet Fees - COSS Meet Refunds	374	-	374	245
Pool Hire	114,265	-	114,265	83,303
Swimming Camp	34,398	-	34,398	-
Swim England Meet Levies	-	-	-	617
Swim England Membership Fees (COGS)	9,775	-	9,775	8,970
	337,051	**-**	**337,051**	**265,847**

CITY OF SOUTHAMPTON SWIMMING CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITES Continued
for the year ended 31 December 2025

	Unrestricted Fund	Restricted Fund	2025 Total	2024 Total
Overhead expenses	**£**	**£**	**£**	**£**
Advertising & Marketing	94	-	94	16
Audit & Accountancy fees	-	-	-	1,322
Bank Transaction Fees	25	-	25	2,465
Charitable Donations	475	-	475	-
Depreciation Expense	1,416	-	1,416	1,417
Entertainment - 0%	-	-	-	1,155
Telephone Expenses	429	-	429	183
Insurance	2,681	-	2,681	2,794
Printing & Stationery	625	-	625	317
IT Software and Consumables	87	-	87	115
IT & Online Subscriptions	2,876	-	2,876	2,009
Repairs & Maintenance	4,884	-	4,884	279
Staff Training	27	-	27	-
Staff Compliance Costs	216	-	216	126
Staff Uniform	-	-	-	176
Volunteer Expenses	71	-	71	177
Travel & Subsistence - National	6,249	-	6,249	3,395
Food & Drink	1,797	-	1,797	998
	21,952	**-**	**21,952**	**16,944**
NET INCOME/(EXPENDITURE)	**(16,071)**	**-**	**(16,071)**	**101,319**