

**KENT COUNTY AMATEUR
SWIMMING ASSOCIATION**

**BALANCE SHEET AND ACCOUNTS
AS AT 31ST MARCH 2026**

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KENT COUNTY AMATEUR SWIMMING ASSOCIATION**ACCOUNTANTS REPORT****FOR THE YEAR ENDED 31ST MARCH 2026**

We have examined, without audit, the accounts for the year ended 31st March 2026 with the books, vouchers, information and explanations given to us and report them to be in accordance therewith.



PERRYS ACCOUNTANTS LIMITED
Chartered Accountants

Date 26 AUGUST 2026

Churchdown Chambers
Bordyke
Tonbridge
Kent TN9 1NR

KENT COUNTY AMATEUR SWIMMING ASSOCIATION

BALANCE SHEET AS AT 31ST MARCH 2026

	Notes	31 March 2026		31 March 2025	
		£	£	£	£
Tangible fixed assets					
Cost brought forward		13,824		13,824	
Additions		<u>2,504</u>		<u>-</u>	
			16,328		13,824
Less: Accumulated depreciation			(13,824)		(12,447)
Depreciation in the period			(626)		(1,377)
Depreciation eliminated on disposals			<u>-</u>		<u>-</u>
Net book value at 31.3.2026			1,878		-
 Current assets					
Stocks	4	3,116		3,553	
Debtors		782		782	
Bank		<u>116,958</u>		<u>95,650</u>	
		120,856		99,985	
Creditors: Amounts falling due within one year	5	<u>(2,003)</u>		<u>(1,963)</u>	
 Net current assets			<u>120,731</u>		<u>98,022</u>
 Total assets less current liabilities			<u>120,731</u>		<u>98,022</u>
 Represented by:					
General fund			119,942		97,036
Dinner fund			789		986
			<u>120,731</u>		<u>98,022</u>

Approved: Mr Ian Howes
Treasurer



Date:

26th August 2026

KENT COUNTY AMATEUR SWIMMING ASSOCIATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2026

	Note	Total	General fund 31.3.26	Dinner fund	Total 31.3.25
		£	£	£	£
Income		148,155	147,235	920	144,640
Expenditure		126,582	125,465	1,117	131,510
Surplus on ordinary activities		21,573	21,770	(197)	13,130
Interest received	3	1,136	1,136	-	1,312
Surplus/(deficit)		22,709	22,906	(197)	14,442
Interfund transfers		-	-	-	-
Fund balance at 31st March 2025		98,022	97,036	986	83,580
Fund balance at 31st March 2026		120,731	119,942	789	98,022

KENT COUNTY AMATEUR SWIMMING ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2026

1 Accounting policies

- (a) Basis of Accounting
These accounts have been prepared under the historical cost convention.
- (b) Depreciation
Depreciation is calculated to write off the cost less estimated residual value of all fixed assets by equal annual instalments over their estimated useful lives at the following rate:

Equipment - over four to ten years
- (c) Taxation
The association is a non-profit making organisation and as such is not liable to pay corporation tax on interest received.
- (d) Stocks
All stocks are valued at cost.

2 Surplus/(Deficit) on activities - general fund

The surplus/(deficit) on activities is made up as follows:

	2026 £	2025 £
Surplus/(deficit):		
Provision released	-	-
General and administration	(6,574)	(6,384)
Swimming championships and age groups	17,047	10,711
Masters swimming	575	389
Water Polo	(1,561)	(3,002)
Artistic swimming	76	(332)
Sale of stock including write off	374	107
Development and training	4,733	5,656
Swim England	25,385	24,903
U11 Pathway	(2,976)	(4,945)
Inter- counties costs net of rebate	(5,836)	(9,562)
Officials shirts, licences and room hire	(5,015)	(1,881)
County relays	(1,040)	823
Software Licence	(868)	-
Subcontractor fees	(3,289)	-
Services	4,210	-
Miscellaneous	(1,994)	(856)
	<u>23,247</u>	<u>15,627</u>
Less:		
Accountancy	851	810
Depreciation	626	1,377
	<u>21,770</u>	<u>13,440</u>

KENT COUNTY AMATEUR SWIMMING ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2026

	2026 £	2025 £
3 Interest received		
On bank deposit accounts	<u>1,136</u>	<u>1,312</u>
4 Stocks		
Clipboards, polo shirts and medals at cost	<u>3,116</u>	<u>3,553</u>
5 Creditors		
Pool hire	1,153	1,153
Accountancy fee	<u>851</u>	<u>810</u>
	<u>2,003</u>	<u>1,963</u>