Strathclyde Aquatics SC052933
Statement of Receipts and Payments for the year ended 31 October 2025

	Unrestricted Funds	Restricted Funds	Year ended 31/10/2025	Year ended 31/10/2024
Receipts				
Grants	-	1,708	1,708	300
Receipts from charitable activities - water polo camp	1,006	-	1,006	17,372
Receipts from charitable activities - kit & equipment sales	320	-	320	-
Receipts from charitable activities - membership & fees	296	-	296	-
Fundraising - donations (London Marathon)	-	194	194	-
Fundraising - raffle & events	303	-	303	-
Other income - reversal of erroneous PayPal payment	600	-	600	-
Total receipts	**2,525**	**1,902**	**4,427**	**17,672**
Payments				
Fundraising costs	480	-	480	-
Cost of charitable activities	2,325	-	2,325	16,073
Governance costs	15	-	15	-
Purchase of equipment	299	300	599	-
Other payments - erroneous PayPal payment	600	-	600	-
Total payments	**3,719**	**300**	**4,019**	**16,073**
Surplus / (Deficit) for the year	**(1,194)**	**1,602**	**408**	**1,599**

£1,708 of grant income and £194 of London Marathon donations were received as restricted funds (£1,902 total). £300 of the equipment spend was funded from restricted funds - see Note 7. The £600 PayPal payment on 24 Sep and 21 Oct 2025 was made in error and was reversed on 7 and 16 Oct 2025 respectively; both the erroneous payment and its reversal are shown gross per the bank record, with no net effect on funds.

Statement of Balances - as at 31 October 2025

	Unrestricted Funds	Restricted Funds	Year ended 31/10/2025	Year ended 31/10/2024
Opening cash at bank and in hand	1,299	300	1,599	-
Surplus/(Deficit) for the year	(1,194)	1,602	408	1,599
Closing cash at bank and in hand	**105**	**1,902**	**2,007**	**1,599**
Bank and Cash Balances				
Bank deposit account	105	1,902	2,007	1,599
	105	1,902	2,007	1,599
Other assets - unrestricted fund	-		-	-
Liabilities - unrestricted fund	-		-	-

Notes to the accounts - for the year ended 31 October 2025

1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity received restricted grant income of £1,708 from East Dunbartonshire Council and restricted donations of £194 towards the London Marathon appeal (£1,902 total). £300 of restricted funds was spent on equipment (Note 7), leaving a restricted fund balance of £1,902 carried forward at the year end (Note 6).

Comparative figures for the year ended 31 October 2024 are as reported in the charity's OSCR submission for that year.

3. Grants received

	Unrestricted Funds	Restricted Funds	Year ended 31/10/2025	Year ended 31/10/2024
East Dunbartonshire Council (see Note 8)	-	1,708	1,708	-
Scotmid	-	-	-	300
	-	**1,708**	**1,708**	**300**

4. Receipts from charitable activities and fundraising

	Unrestricted Funds	Restricted Funds	Year ended 31/10/2025	Year ended 31/10/2024
Water polo camp fees (Anni Espar Camp)	1,006	-	1,006	17,372
Ball sales	192	-	192	-
Kit sales (jammers, trunks, poloshirt)	128	-	128	-
Scottish Swimming membership fees recharged to members	206	-	206	-
Monthly fees recharged to members	90	-	90	-
London Marathon donations (Enthuse/Stripe online giving)	-	194	194	-
Income from raffle, tombola & bake sale	303	-	303	-
Reversal of erroneous PayPal payment (see Note 8)	600	-	600	-
	2,525	**194**	**2,719**	**17,372**

5. Cost of charitable activities

	Unrestricted Funds	Restricted Funds	Year ended 31/10/2025	Year ended 31/10/2024
Anni Espar coaching fee	1,000	-	1,000	-
Pool hire - Anni Espar Camp (University of Stirling)	538	-	538	-
Anni Espar Camp - hotel and meals	214	-	214	-
Scottish Swimming membership fees	203	-	203	-
Scottish Swimming club affiliation	75	-	75	-
SWP League entry fee	35	-	35	-
NWCPL entry fee	50	-	50	-
KKASC minibus hire	158	-	158	-
Kit costs (Decathlon)	52	-	52	-
	2,325	**-**	**2,325**	**16,073**

The prior year total of £16,073 was made up of different cost categories (coaching fees, Stirling Court and pool hire, flights, hotels, car hire and related camp/travel costs) and does not map line-for-line onto the above; see the FY24 accounts for the itemised breakdown.

6. Restricted funds

	Unrestricted Funds	Restricted Funds	Year ended 31/10/2025	Year ended 31/10/2024
Balance brought forward		300	300	-
Grant received - East Dunbartonshire Council		1,708	1,708	300
London Marathon donations received		194	194	-
Spent on equipment (Note 7)		(300)	(300)	-
Balance carried forward		**1,902**	**1,902**	**300**

7. Purchase of equipment

	Unrestricted Funds	Restricted Funds	Year ended 31/10/2025	Year ended 31/10/2024
Water polo hats	172	300	472	-
Water polo balls	127	-	127	-
	299	**300**	**599**	**-**

The £300 of restricted spend has been allocated to the water polo hats purchase, being the larger of the two equipment items funded around the same time as the East Dunbartonshire Council grant; the trustees should confirm this allocation.

The financial statements were approved by the Trustees on ~~[DATE]~~ 31/7/2026.

Alan Scobie Trustee

Nicola Fenu

Nico Fenu Trustee

Strathclyde Aquatics SC052933