

SHERE SWIMMING POOL CLUB

England & Wales · Charity number 1184796

Details

Status Registered

Legal form CIO

Registered 2019-08-06

Register [View on the Charity Commission register](#)

Contact

Address Trenchmore
Shere Lane
Shere
Guildford
Surrey
GU5 9HS

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Email sspc@sherepool.org.uk

Website www.sherepool.org.uk

Activities

Objects: The promotion of community participation in healthy recreation for the benefit of the inhabitants of Shere Parish and the surrounding neighbourhood, by the provision and maintenance of swimming facilities, as well as facilitating the provision of swimming activities and support services.

Activities: The promotion of community participation in healthy recreation for the benefit of the inhabitants of ShereParish and the surrounding neighbourhood by the provision and maintenance of swimming facilities.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation

Geography

- **Area of benefit:** LOCAL
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£63,841	£70,855	-	-
2024-09-30	£58,496	£67,089	-	-
2023-09-30	£85,535	£102,860	-	-
2022-09-30	£77,661	£135,919	-	-
2021-09-30	£61,821	£36,211	-	-

Trustees

Name	Role	Appointed
Nicola Walker	Chair	2023-11-13
Amanda Jane Hall		2020-11-18
Bettina McLean		2023-11-13
Christian Skole Staunskjaer		2022-12-12
Jennifer Elizabeth Kingcome		2020-11-18
Katherine Anne Webster		2022-12-12
Marc Daniel Anstey		2024-12-03
Roger Lee Troughton		2019-08-28
Stephen John Moggs		2019-08-28
William John Harry Esplen		2024-12-03

SHERE SWIMMING POOL CLUB

England & Wales - Charity number 1184796

Accounts

SHERE SWIMMING POOL CLUB – CIO (SSPC)

TRUSTEES ANNUAL REPORT for the year to 30 September 2025

OBJECTIVES and ACTIVITIES

Introduction

SSPC operates the pool on behalf of Shere Parish Council (SPC), under a sub-lease, with the Lord of the Manor still owning the freehold land, SPC owning the pool and buildings, and SSPC owning the plant room systems and other equipment which it has installed. SSPC is nevertheless responsible for maintaining the pool and buildings infrastructure as well as the plant room systems, under arrangements agreed with SPC. It became a Charitable Incorporated Organisation (CIO) in 2019.

This Trustees Annual Report (TAR) covers the activities for the year to 30 September 2025, operating as a CIO for the sixth full year. It has been compiled in accordance with the Charities Statement of Recommended Practice (SORP) – FRS 102.

Purpose

The charitable purpose of the Shere Swimming Pool Club, as set out in the new CIO constitution is:

The promotion of community participation in healthy recreation for the benefit of the inhabitants of Shere Parish and the surrounding neighbourhood, by the provision and maintenance of swimming facilities, as well as facilitating the provision of swimming activities and support services.

Main Activities

The sole activity of the charity is to operate an open-air swimming pool in Shere, for the benefit of everyone in the local community interested in swimming there, all of whom are entitled to become members of the swimming pool club.

This outdoor pool is maintained by volunteers. Members comprise individuals and families, with a total number of memberships at just over 500, 251 single memberships, 265 family memberships. This amounts to 1,227 people being members each year. Members are allowed to invite guests, who need to be accompanied by the member, in order to swim.

The ages of Members were captured on the application form in 2025. A third of members are under 19 and over 17% are 60+ years old.

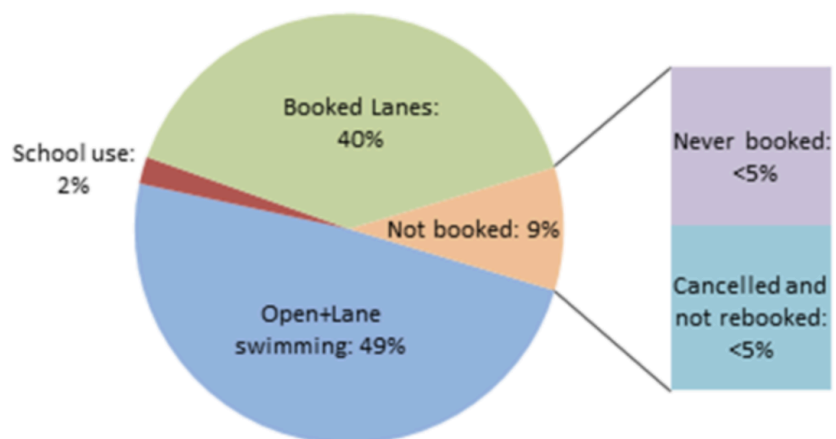
Age	Members	Percentage
80 and over	18	1%
70 to 79	71	6%
60 to 69	123	10%
50 to 59	198	16%
40 to 49	263	21%
30 to 39	93	8%
20 to 29	15	1%
19 and under	446	36%
TOTAL	1,227	100%

The committee and volunteers worked hard to open the pool by 5th April 2025, so it was available for the Easter holidays. The pool was open every day until 19th October 2025. By the end of the season the booking system had registered 8979 transactions – more than last year when there was a delayed start to the season [2024: 7793].

Members cancelled 2166 bookings, some of which would have then been re-booked by others. As a result a total of 6813 effective bookings have been made this season [2024: 6019].

Including open swims and events, it is estimated that as many as 15,000 or more swims have taken place over the course of the season. Based on the usage of member's cards at the gate. We are looking at ways of correlating bookings with data recorded at the gate to see how frequent the perceived problem with “no-shows” actually is.

Pool Allocation



It is pleasing to note that reported no shows have reduced this year. Possibly as a result of cancellations being easier to make. From 6/6/25 to 31/08/25 cancellations ran high at 24%. The view of the committee is that if these are made more than 2 hours in advance we should be pleased that the slot is available for others. However a third are being cancelled within 2 hours of the slot, often depriving others of a swim. A focus on last minute cancellations is needed for 2026 and progress has been made on the issuing of emails to remind members that they have a booking that day.

Public Benefit

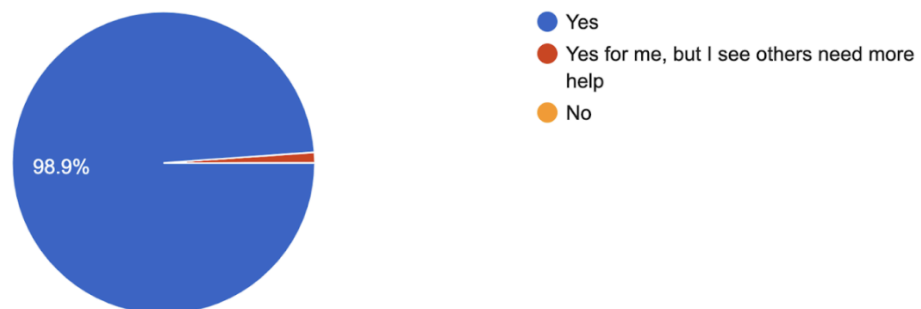
The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit and that this has been fully complied with in running the CIO, throughout the year.

The Trustees are keen that everyone in Shere Parish and immediately surrounding villages who wish to swim in the pool are not deterred from doing so due to financial constraints. In 2025 to minimise the impact of the membership fee increase, a hardship fund was introduced - see details below.

An Access Betterment policy has been written this year. This reflects the limitation of an old pool, but also celebrates some of the actions already taken to improve the environment e.g. disabled changing room, hard path, handrail. The 2025 questionnaire showed the vast majority of members felt the pool was accessible:

Do you find the pool physically accessible?

88 responses



Comments included:

"Means a lot to me, as I'm disabled and need to keep as fit as I can without the hassle of a crowded public pool."

"Pool is vital to my disability as my only form of proper exercise. Also helps my mental health."

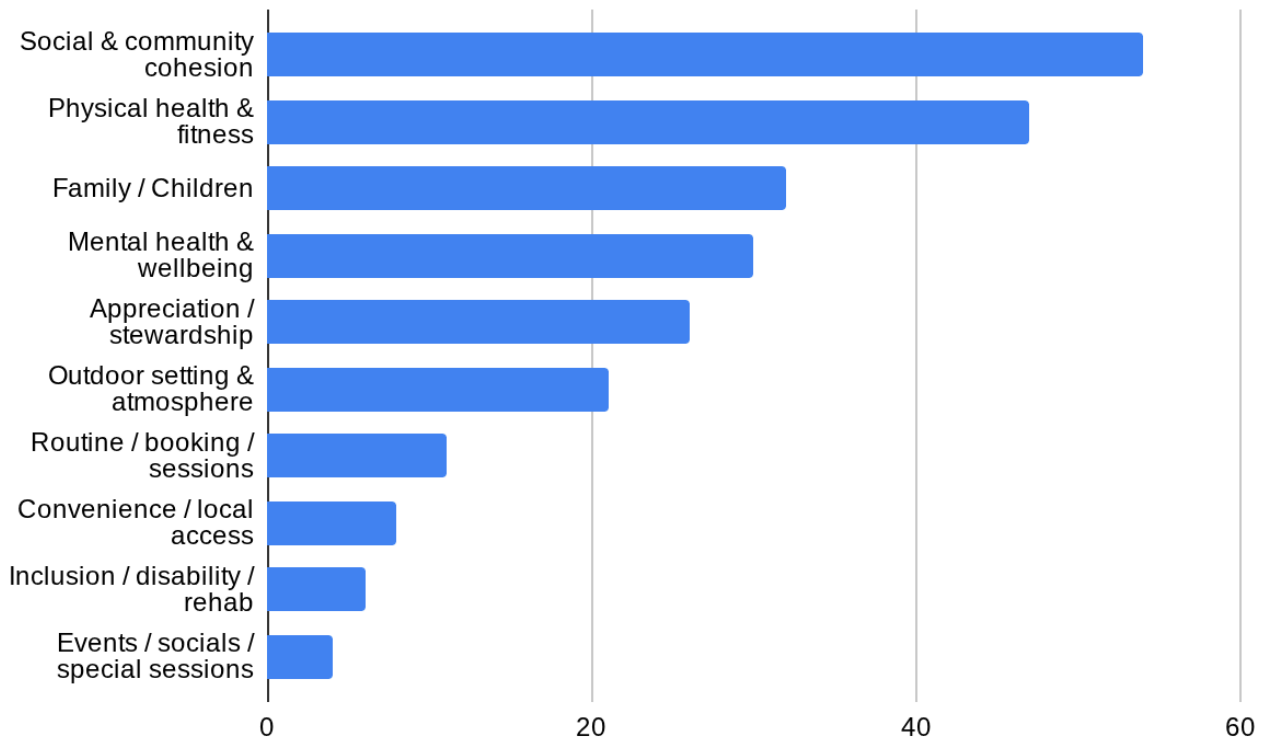
“I have used the pool to rehab from a broken back. It’s been an invaluable tool for me to focus on healing.”

The Trustees are committed to continue to be educated and consult on inclusion best practice.

Members receive substantial benefits from use of the pool, including:

- The opportunity to increase physical fitness, and help manage specific health conditions
- The outdoor setting which helps benefit mental well-being and plays an important part in creating community cohesion and reducing isolation
- Enabling precious family time and increasing children's swimming confidence.
- Attending social events e.g. coffee and swim, designed to increase community cohesion

Summary of answers to the question ‘What does the pool mean to you’ in the 2025 questionnaire :



There have been some wonderful quotes in this year's survey on the pool's benefits:

‘A lovely unique space for people to come together and play or exercise in the pool in a small, intimate setting surrounded by beautiful nature’.

“It’s relaxing, fun, peaceful and at times a lifeline in this crazy busy world we live in”.

“enables my love of swimming, health, friendship, kindness, community”

This is the second year that pupils in Year 2 for Shere School and Year 3 for Clandon School have used the pool for swimming lessons. The children have enjoyed swimming and have developed their skills. For some it was their first experience of swimming.

Contribution made by volunteers

In the absence of paid employees the pool is exclusively run by volunteers. They are involved in all aspects, ranging from the management roles of the trustees, through the pool operations rota team, to the pool cleaning team, to the opening and closing team and to the gardeners. Their contribution to the success of the running of the pool safely, and its financial viability are key and greatly appreciated by the whole community.

ACHIEVEMENTS and PERFORMANCE

2025 Objectives

The SSPC Annual Plan gave a sense of direction for the committee, helping to set an appropriate budget and determine priorities. The plan is agreed at the outset of the year with responsibilities allocated to trustees and then reviewed at committee meetings. The objectives for 2025 are listed below with a summary of progress made.

1. Operation - capital/ maintenance

- Install a plastic grid path on raised ground
- Achieve disabled friendly access e.g. gate, hand rail
- Create shade by the pool
- Repair the changing room roof and sort out the toilets, including loo roll holder/mirrors
- Look at implications for sympathetically pruning the oak tree/ consider solar panels

A lot of work has gone into the pool compound and access routes this year.

With the permission of Shere Parish Council and Shere Estate, a plastic grid path was installed on a raised base. This has greatly improved access for all, and proved invaluable in the event of heavy rain when the field can be flooded.

The path was further enhanced with the planting of wild flower seeds which took incredibly well. This alongside the hedge planting and general tidying/ improvement of the bed outside the fence and tubs within the compound have made the pool a very attractive space. Feedback has been overwhelmingly positive. SSPC's thanks to the many people involved and Shere Open Gardens who provided the funds for the bed/tubs.

When consulting about the path, it became apparent that the gate was difficult to open by wheel chair users and the path sloped upwards on approach. These issues have been resolved. Access to the pool was further enhanced with the introduction of a handrail into the pool. Members have noted that SSPC is much easier to access/leave than traditional pools with vertical steps.

A significant amount of ongoing pool maintenance is undertaken by a group of committed volunteers/trustees. This year the focus was on the changing room/toilets, and improvements have been made. More friendly signage has been painted on the cupboard and toilet doors. Better shade has been requested, but it was felt parasols could blow away. Instead further benches were installed, having kindly been gifted by The William Bray, in the hope that some of these would fall within the shade of the trees. A plan to harness the sunshine via solar panels has continued to be investigated and it is hoped progress will be made next year.

Acorns from the large oak tree continue to pepper the changing rooms and fall into the pool. Having spoken to Shere School who own the tree it is not possible to see how this could be stopped without damaging the tree. Thanks to everyone who tidies them up!

2. Operations - ongoing

- Decision re use of PPE for monthly servicing
- Upgrade gate system/ complete measurement upgrades
- Write a contingency plan for moving away from a bromine based disinfectant if needed
- Consider if booking system can be improved at all

The Operations team have excelled themselves this year. The pool has consistently looked beautiful and clean, the temperature has been on track and stable at c.26c and the chemicals have been properly administered. So much work goes into the daily management and checks to ensure this remains the case. Much improved remote reporting from the pool has helped the committee track temperatures, energy use and chemical levels.

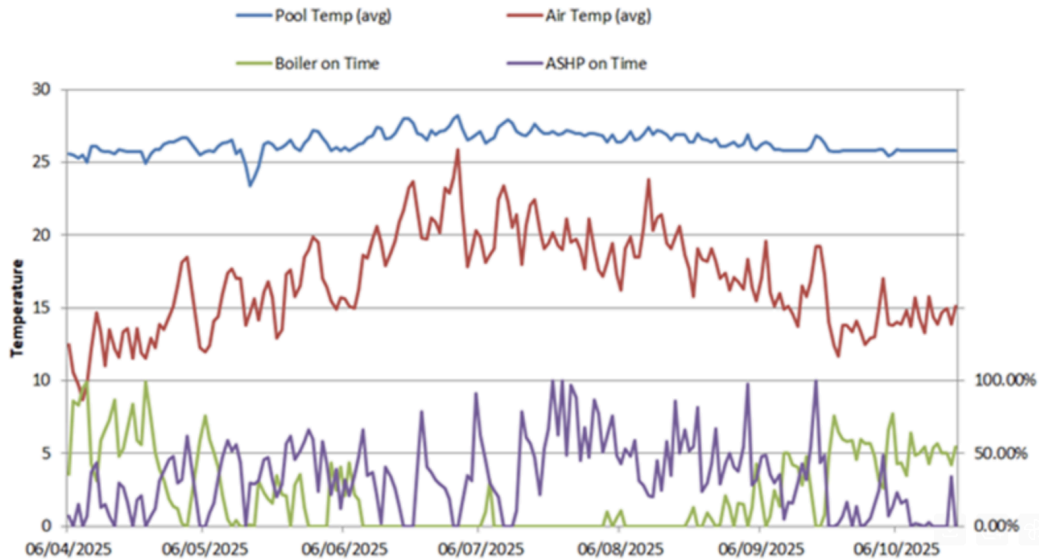
External company PPE has continued to provide an overview of the plant room, but the committee reduced the PPE checks to once monthly and this balance has reduced costs but maintained external quality assurance.

In 2024 a risk was raised about the build up of bromates resulting from our use of bromine as a disinfectant. Last year all 4 tests showed very safe levels. The testing in 2025 showed slightly raised levels of bromates which were above those suggested by industry body PWTAG. Trustees immediately consulted with PWTAG who have acknowledged that UK levels are set at the same level as drinking water and it is likely these will be increased for pools. In the meantime they were happy that more frequent pool top ups from the well and backwashing would reduce bromate levels over time - and improvements have been seen. To be prepared a contingency plan has been drawn up in case we do need to change chemicals.

Given the glorious summer weather, the ASHP was almost exclusively used from mid-June to mid-August. This vastly reduced our gas consumption and helped with our environmental aims. The new pool cover also helped improve heat retention (as well as ease of use pulling it on and off everyday)

Additionally our gas contract has been renewed from July 2026 giving us a saving from 8.9p/kWh to 6.5p/kWh. The standing charge will increase slightly from 24p per day to 29p day

Average Temperatures and Pool Heating



Feedback on the booking system was taken into consideration and some tweaks made to improve the user experience. Mostly notable was improving the ease of cancelling a lane. A milestone was reached in late July when the booking system recorded its 50,000th booking since it was introduced back in August 2020.

3. Membership & Volunteering

- Introduce hardship fund (rules and procedures)
- Introduce membership ballot
- Create a calendar of social events for adults and children for the season
- Focus on no shows and trial ways to reduce their impact

- Change cleaning rota to weekend and midweek
- More trustee support for volunteering coordination & recognition

The excellent digital membership system membermojo was used to great effect again this year. Members found it easier to complete as for most some data was already known and the membership team found it straightforward to set up and manage. Membership fees had needed to be raised by £10 & £20 to £70 (individual) and £140 (family), and there was concern that this may price some members out. As a result a hardship fund of £2000 was created and promoted (especially by Shere and Clandon schools and Shere Surgery) which members could ask for if they needed help. It was gratifying to see the impact of this.

Likewise in recent years there have been concerns from 'locals' who miss the end of applications deadline and new 'remote' swimmers who are unable to get membership. To this end a ballot was introduced with 20 places for those affected. This worked well and will be repeated in 2026.

Thanks to all those involved in the social events. These have included coffee/swim mornings, toddler swims, moon swims and inflatable madness. All have been very well received and created a real sense of community.

Communication has vastly improved with a monthly newsletter keeping members informed of activities and reminding them of rules and the challenges of no shows/ late cancellations. A new logo for the pool has been designed which will feature on signs, on the website and in the newsletter.

A few actions have been carried forward to 2025/6 including introducing SSPC merchandise and participating in Shere Open gardens

The membership sub-committee were also happy to oversee cleaning/gardening volunteering and this has run very smoothly. The introduction of weekend and weekday cleaning slots was well received with all spaces filled. There is an acknowledgement that more could be done to thank our volunteers, and it is hoped many will attend the AGM for a glass of wine.

Governance/ Finance

- Skills audit/succession planning for committee, including annual review with each trustee
- Review internal financial controls as per charities commission guidance
- Create a disability policy (physical and mental disabilities)
- Cyber risk assessment

SSPC is blessed with an active and highly capable Board. Every member has a distinct role and there is a great deal of effective collaboration. This is helped by the annual plan and budget which is agreed at the beginning of the year. The sub committees continue to work well and each one has its own purpose, scope and budget.

There was some concern about succession planning and this has been discussed and largely resolved following individual annual reviews. It is pleasing that all trustees have agreed to remain on the committee.

Cyber security of both SSPC's use of data and our supplier's (e.g. membermojo) use of data has been a focus of analysis. The government's National Cyber Security Centre has provided some valuable advice and actions have been taken to minimise our risks of a breach.

Governance remains strong and in addition to cyber security within the year we have reviewed internal controls, updated the risk register and consulted on access & inclusion.

FINANCE UPDATE

1. Financial Review

The Accounts have been prepared on an accruals basis, consistent with previous years. They include a Statement of Financial Activities (SOFA), a Balance Sheet, and accompanying Notes to the Accounts within the CC17 Accounts Pack.

Income and Expenditure

Total income for the year was £63,841, up from £58,496 in the previous year.

This increase was primarily driven by higher membership fees, partly offset by the £920 spent in hardship fund support.

Operating Income and Expenses

Subscription revenue remained the charity's principal income stream, totalling £58,960 (2024: £51,736). This income, recorded as *Unrestricted Funds*, provides flexibility to cover general operating costs.

Total expenditure before depreciation and capital investments was £38,305, including £305 of restricted expenditure on the gardening project.

Operating costs were £38,000, a modest rise from £35,488 last year. Utility costs increased to £21,480 (2024: £17,774), although energy costs remained stable, the prior years accounts included an accrual of approximately £3,000 which was reversed in 2024, explaining much of the year on year variance.

Capital expenditure during the year amounted to £9,144, covering the new path, gate, and handrail, which have been added to *Fixed Assets*.

No trustee received payment or claimed expenses during the year, or in the prior year.

Depreciation

Depreciation for the year totalled £23,406, representing a provision for future asset replacement.

As in previous years, this is a non-cash charge, deducted from *Restricted Income Funds* in accordance with the SOFA and Note 6. The increase from last year reflects the addition of the path, gate, and handrail to the depreciation schedule.

Grants, Donations, and Gift Aid

Generous member donations, primarily received during membership renewals, amounted to £4,067 including Gift Aid (2024: £5,312).

The annual decrease may reflect the increase in subscription fees.

Fixed Assets

The year's capital expenditure of £9,144 for the path, handrail, and gate has been classified under *Fixed Assets*.

Financial Position at Year-End

Unrestricted funds rose to £52,072, reflecting a net operating surplus of £16,697

A further £10,000 has been allocated to the *Capital Replacement Fund (CRF)*, bringing the CRF total to £30,000.

General Reserves stand at £10,000, with £12,072 carried forward into unrestricted funds for the next financial year.

Overall, the charity's financial position at year-end is stronger than the previous year, demonstrating prudent financial management and continued community support.

Reserves Policy

The Trustees maintain unrestricted reserves to ensure the pool can continue to operate effectively in the event of unexpected income shortfalls or expenditure needs.

The target level of reserves is set at £10,000 providing a buffer for seasonal variations, maintenance requirements and other unforeseen events.

Meeting Future Funding Requirements

The Trustees prepared, reviewed and approved the proposed budget for 2026. The overall financial position remains strong, with a projected surplus of just under £21,000 after accounting for operating costs and planned projects. In line with our financial policy, £10,000 will be transferred to the Capital Replacement Fund (CRF), leaving an effective carry-forward balance of just under £11,000.

The operating budget for 2026 is broadly consistent with previous years, allowing for modest increases in utility costs due to inclement weather conditions, and routine operational expenses. The Trustees consider this to be a balanced and sustainable budget that supports the safe and effective running of the pool while maintaining good value for members.

A total of £10,000 has been allocated to 2026 projects, reflecting a continued focus on maintenance, safety, and sustainability. Planned works include the installation of solar panels, installing warm shower facilities, an alert system for plant monitoring, and a ROSPA safety audit. Several smaller enhancements, such as seating, training, and further pool improvements, have also been included.

Review of Internal Controls

The trustees undertook a review of the pools internal controls to ensure financial systems and governance arrangements remain robust. This review was completed by the Governance Committee during the year and reported to the full Trustees' Committee. No material issues were identified, and the Trustees are satisfied that the charity's internal control framework continues to operate effectively.

Principal Financial Risks

The charity is in a stronger financial position than in previous years, due to proactive risk management.

A key risk has been the volatility of utility costs. To mitigate this, the charity has secured fixed utility rates for the coming season, ensuring greater certainty over expenditure. The operations team will continue to optimise the balance between the ASHP and boilers to maintain energy efficiency and stable pool temperatures.

The *Capital Replacement Fund (CRF)*, now at £30,000, provides additional resilience by earmarking funds for future major repairs or replacements, thereby reducing pressure on operating budgets.

While risks remain, particularly around unforeseen maintenance, the charity's careful stewardship and forward planning have positioned it on a sound financial footing for the year ahead.

Going Concern

The Trustees have reviewed the pool's financial position and confirm that it remains a going concern. SSPC holds sufficient unrestricted reserves and cash balances to meet its foreseeable obligations, with funds comfortably exceeding annual expenditure. The trustees consider there are no material uncertainties that would cast doubt on the pool's ability to continue operating for the next 12 months and beyond.

Trustees

Trustees are recruited from the membership of the club, based on names normally put forward to the AGM and confirmed by voting of those members attending. It is, however, possible for them to be appointed at other times of the year, and for any such extra appointments to be ratified at the subsequent AGM.

Kath Webster and Christian Staunskjaer's positions are up for re-election at the AGM and given our massive appreciation of their support the Committee are delighted that both wish to re stand.

Management

As stated above - as well as the full committee meetings attended by all Trustees, 3 subcommittees have been set up:

Finance, Governance and Risk - led by The Chair

Operations and Health and Safety - led by The Health and Safety Manager

Membership and Volunteering - led by the Membership Secretary

These subcommittees meet in between full committee meetings to progress actions/issues specific to their areas of specialisation. Updates are given through reports and verbal updates at the main committee meeting.

Risk (non-financial)

A risk register is overseen by the Finance, Governance and Risk sub-committee and reviewed by all the Trustees at least annually to ensure that we have considered all aspects associated with running the pool. There is also a range of policies and procedures covering aspects such as CFI, complaints, safeguarding, GDPR and Access Betterment.

Shere Parish Council

As the main lessor of the pool and with overall responsibility for promotion of community initiatives, Shere Parish Council (SPC) continues to take a keen interest in pool management matters. SPC has a representative attending all trustee meetings and providing close communication with the Parish Council.

REFERENCE AND ADMINISTRATIVE DETAILS

Name

The name of the charitable incorporated organisation is: **Shere Swimming Pool Club. Charity Registered Number: 1184796**

Principal Address

SSPC, Trenchmore, Shere Lane, Shere, GU5 9HS

Names of Trustees

(pending any changes following the AGM on 4rd December 2025):

Nicola Walker (Chairman), Kath Webster (Secretary), Amanda Hall (Treasurer), Bettina McClean (Membership Secretary), Clive Stevens (Pool Operations Manager), Steve Moggs (Health and Safety Manager and Deputy Pool Operations Manager), Roger Troughton (Website and Technology Manager), Jenny Kingcome, Christian Staunskjaer, Marc Anstey and Will Esplen. (Jonathan Cross is the SPC representative on the Trustees Committee).

Funds held as custodian trustees

None. Not applicable.

Exemptions from disclosure

None.

9 Declarations Signed on behalf of the charity's trustees:

Signature(s)



Full name(s)

Nicola Walker - Chair

Amanda Hall - Treasurer

Date:



Shere Swimming Pool Club		Charity No (if any)	1184796
Annual accounts for the period			
Period start date	01/10/2024	To	Period end date 30/09/2025

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	4,067	-	-	4,067	5,712
Charitable activities	S02	58,960	-	-	58,960	51,736
Other trading activities	S03	-	-	-	-	-
Interest on Investments	S04	814	-	-	814	146
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	902
Total	S07	63,841	-	-	63,841	58,496
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	556
Charitable activities	S09	38,000	305	-	38,305	35,488
Investments in pool (2025 path, gate and handrail)	S10	-	9,144	-	9,144	9,468
Depreciation	S11	-	23,406	-	23,406	21,577
Total	S12	38,000	32,855	-	70,855	67,089
Net income/(expenditure) before investment gains/(losses)						
	S13	25,841	- 32,855	-	- 7,014	- 8,593
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	25,841	- 32,855	-	- 7,014	- 8,593
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	- 9,144	9,144	-	1	-
Other recognised gains/(losses):						
Investments in pool (2025 path, gate and handrail)	S18	-	9,144	-	9,144	9,468
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	16,697	- 14,567	-	2,130	875
Reconciliation of funds:						
Total funds brought forward	S21	35,375	281,485	-	316,860	315,985
Total funds carried forward	S22	52,072	266,918	-	318,990	316,860

Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year
			£	£	£	£
			F01	F02	F03	F04
Fixed assets						
Intangible assets	(Note 15)	B01	-	-	-	-
Tangible assets	(Note 14)	B02		266,823	-	266,823
Heritage assets	(Note 16)	B03	-		-	-
Investments	(Note 17)	B04	-	-	-	-
	Total fixed assets	B05	-	266,823	-	266,823
Current assets						
Stocks	(Note 18)	B06	-	-	-	-
Debtors	(Note 19)	B07			-	-
Investments	(Note 17.4)	B08			-	-
Cash at bank and in hand	(Note 24)	B09	56,714	95	-	56,809
	Total current assets	B10	56,714	95	-	56,809
Creditors: amounts falling due within one year	(Note 20)	B11	4,642	-	-	4,642
	Net current assets/(liabilities)	B12	52,072	95	-	52,167
	Total assets less current liabilities	B13	52,072	266,918	-	318,990
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-
Provisions for liabilities		B15	-	-	-	-
	Total net assets or liabilities	B16	52,072	266,918	-	318,990
Funds of the Charity						
Endowment funds	(Note 27)	B17	-			-
Restricted income funds	(Note 27)	B18		266,918		266,918
Unrestricted funds		B19	12,072		-	12,072
General Reserve			10,000			10,000
Capital Replacement Fund		B20	30,000			30,000
	Total funds	B21	52,072	266,918	-	318,990

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name



**Total last
year
£**

F05

-
281,085
-
-
281,085

-
747
-
38,033
38,780

3,005

35,775

316,860

-
-

316,860

-
281,485
5,375
10,000
20,000
316,860

Date of approval dd/mm/yyyy

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	NA
Disclosure of any uncertainties that make the going concern assumption doubtful;	NA
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	NA

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive	Yes	No	N/a

Governance and support costs

obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

✓		
Yes	No	N/a
		✓

	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	1,000		
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Note 3 Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Donations and legacies:					
Donations and gifts	3,251	-	-	3,251	4,730
Gift Aid	816	-	-	816	982
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	4,067	-	-	4,067	5,712
Charitable activities:					
Membership Subscriptions	58,960	-	-	58,960	51,736
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	902
Total	58,960	-	-	58,960	52,638
Other trading activities:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	814	-	-	814	146
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
Total	814	-	-	814	146
Separate material item of income:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	63,841	-	-	63,841	58,496

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

£400 of donations and gifts

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)



Note 6

Analysis of expenditure

Analysis	This year				Last year		
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds
Expenditure on raising funds:	£						
Incurred seeking donations		-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-			
Operating membership schemes and social lotteries	-	-	-	-			
Staging fundraising events	-	-	-	-	556		
Fundraising agents	-	-	-	-			
Operating charity shops	-	-	-	-			
Operating a trading company undertaking non-charitable trading activity	-	-	-	-			
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-
Other trading activities	-	-	-	-			
Investment management costs:	-	-	-	-			
Portfolio management costs	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	556	-	-
Expenditure on charitable activities:							
Utilities inc. telephone	21,480	-	-	21,480	17,774	-	-
Chemicals	2,647			2,647	4,195		
Repairs to pool	7,026			7,026	7,995		
Health and safety	720			720	808		
Insurance	3,180			3,180	2,994		
Capital Expenditure		9,144	-	9,144		9,468	-
Other overheads	1,957	-	-	1,957	1,723	-	-
Other	990	305	-	1,296	-	-	-
Total expenditure on charitable activities	38,000	9,449	-	47,448	35,488	9,468	-
Separate material item of expense							
Depreciation		23,406	-	23,406	-	21,577	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	23,406	-	23,406	-	21,577	-
Other							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-

TOTAL EXPENDITURE	38,000	32,855	-	70,854	36,044	31,045	-
--------------------------	--------	--------	---	--------	--------	--------	---

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year		
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs
	£	£	£	£	£	£	£
Running the Pool	38,000	-	-	38,000	35,488	-	-
Activity 2	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	38,000	-	-	38,000	35,488	-	-



Total funds
£

-
-
-
-
556
-
-
-
-
-
-
-
-
-
-
-
-
-
-
556

17,774
4,195
7,995
808
2,994
9,468
1,723
-
44,956

21,577
-
-
21,577

-
-
-
-
-

67,089

- 1

Total last year
£
35,488
-
-
35,488

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
	50
-	-
-	-
-	-

Section C

Notes to the accounts

(cont)

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment
	£	£	£	£
At the beginning of the year	94,985	173,748	85,628	9,761
Additions Path, Handrail, Gate	-	-	-	9,144
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers *	-	-	-	-
At end of the year	94,985	173,748	85,628	18,905

14.2 Depreciation and impairments

**Basis	SL40 years	SL 20 years	SL 10 years	SL 5 years
** Rate	2.50%	5%	10%	20%

At beginning of the year	7,123	43,438	26,704	5,772
Disposals	-	-	-	-
Depreciation	2,375	8,687	8,563	3,781
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	9,498	52,125	35,267	9,553

14.3 Net book value

Net book value at the beginning of the year	87,862	130,310	58,924	3,989
Net book value at the end of the year	85,487	121,623	50,361	9,352

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year

	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year

£

	-
	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the method of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual



Total	
£	
	364,122
	9,144
	-
	-
	-
	373,266

83,037
-
23,406
-
-
106,443

281,085
266,823

--

--

Last year

-

Last year

£
-
-

Please indicate the rate deduction.

Section C **Notes to the accounts** **(cont)**

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors
 Prepayments and accrued income
 Other debtors

Total

This year £	Last year £
-	-
-	-
-	746.8
-	746.8

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors
 Prepayments and accrued income
 Other debtors

This year £	Last year £
-	-
-	-
-	-
-	-
Total	Total
-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falli more than
	This year £	Last year £	This year £
Examiner fees	50	50	-
Gas	1,803	1,113	-
Electricity	2,378	941	-
Surgery electricity	36	34	-
Remote monitoring Expenditure		159	-
PPE Monthly service	210	708	-
environment agency	102		
Castle Water	63	-	-
Total	4,642	3,005	-



ng due after one year
Last year £
-
-
-
-
-
-
-
-
-
-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Nat West Savings
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
30,961	10,146
25,848	27,887
-	-
56,809	38,033



low should

funds

Fund balances carried forward £
266,823
95
12,072
10,000
30,000
-
-
-
-
-
-
-
-
318,990

1

**Independent
examiner's report
on the accounts**

Report to the trustees/ **SHERE SWIMMING POOL CLUB**
members of

On accounts for the year ended	30/09/2025	Charity no	1184796
--------------------------------	------------	------------	---------

Set out on the following pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/09/2025**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

Responsibilities and basis of report I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: *Debbie Salman*

Date: 04/11/2025

Name:	Debbie Salman
Relevant professional qualification(s) or body	FCA
Address:	Flat 2 Kempton House 52 Cholmeley Park London N6 5AD

**Independent
examiner's report
on the accounts**

**Report to the trustees/ SHERE SWIMMING POOL CLUB
members of**

**On accounts for the year
ended**

30/09/2025

**Charity
no**

1184796

Set out on the following pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/09/2025**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

**Responsibilities and basis of
report**

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act;
- or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: *Debbie Salman*

Date:

04/11/2025

Name: Debbie Salman

**Relevant professional
qualification(s) or body**

FCA

Address:

Flat 2 Kempton House 52 Cholmeley Park London N6 5AD

SHERE SWIMMING POOL CLUB

England & Wales - Charity number 1184796

Accounts

SHERE SWIMMING POOL CLUB – CIO (SSPC)

TRUSTEES ANNUAL REPORT for the year to 30 September 2024

OBJECTIVES and ACTIVITIES

Introduction

SSPC operates the pool on behalf of Shere Parish Council (SPC), under a sub-lease, with the Lord of the Manor still owning the freehold land, SPC owning the pool and buildings, and SSPC owning the plant room systems and other equipment which it has installed. SSPC is nevertheless responsible for maintaining the pool and buildings infrastructure as well as the plant room systems, under arrangements agreed with SPC. It became a Charitable Incorporated Organisation (CIO) in 2019.

This Trustees Annual Report (TAR) covers the activities for the year to 30 September 2024, operating as a CIO for the fifth full year. It has been compiled in accordance with the Charities Statement of Recommended Practice (SORP) – FRS 102.

Purpose

The charitable purpose of the Shere Swimming Pool Club, as set out in the new CIO constitution is:

The promotion of community participation in healthy recreation for the benefit of the inhabitants of Shere Parish and the surrounding neighbourhood, by the provision and maintenance of swimming facilities, as well as facilitating the provision of swimming activities and support services.

Main Activities

The sole activity of the charity is to operate an open-air swimming pool in Shere, for the benefit of everyone in the local community interested in swimming there, all of whom are entitled to become members of the swimming pool club.

This outdoor pool is maintained by volunteers. Members comprise individuals and families, with a total number of memberships of just over 500, 239 single memberships, 268 family memberships. This amounts to just over 1,400 people being members each year. Members are allowed to invite guests, who need to be accompanied by the member, in order to swim.

The ages of Members given on the application form in 2024 looked like this:

AGE GROUP	Number of		PERCENTAGE (exc under 19)
	Members	Percentage	
80 and over	17	1.3%	2.1%
70 to 79	83	6.6%	10.2%
60 to 69	124	9.8%	15.3%
50 to 59	205	16.3%	25.3%
40 to 49	279	22.1%	34.4%
30 to 39	81	6.4%	10.0%
20 to 29	21	1.7%	2.6%
19 and younger	450	35.7%	
TOTAL	1,260	100.0%	810 100.0%

A third of members are under 19 and over 17% are 60+ years old.

By the end of the season the booking system had registered 7,793 transactions this year – fewer than last year due to a delayed start to the season and extended open swimming periods. [2023: 8,958].

Members cancelled 1,774 bookings, some of which would have then been re-booked by others.

The net result is that a total of 6,019 effective bookings have been made this season [2023: 7,152]. Including open swims and events, it is estimated that over 10,000 swims have taken place over the course of the season.

Public Benefit

The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit and that this has been fully complied with in running the CIO, throughout the year.

The Trustees are keen that everyone in Shere Parish and immediately surrounding villages who wishes to swim in the pool are not deterred from doing so due to financial constraints. In financial hardship cases fees can be waived, reduced or gifted. For example the committee provide free membership to several Ukrainian refugees.

Members receive substantial benefits from use of the pool, including:

- The opportunity to increase physical fitness, and help manage specific health conditions
- The outdoor setting which helps benefit mental well-being and plays an important part in creating community cohesion and reducing isolation
- Enabling precious family time and increasing children's' swimming confidence.
- Attending social events e.g. coffee and swim, designed to increase community cohesion

This is the second year that pupils in Year two from local schools in Shere and Clandon have used the pool for swimming lessons. The children have enjoyed swimming and have developed their skills. For some it was their first experience of swimming.

Contribution made by volunteers

In the absence of paid employees the pool is run by volunteers. They are involved in all aspects of the successful running of the Club, ranging from the management roles of the trustees, through the pool operations rota team, to the pool cleaning team. Their contribution to the success of the running of the pool safely, and its financial viability are key.

ACHIEVEMENTS and PERFORMANCE

Requirements

Following on from the excellent delivery of the 6 year, 3 stage plan from previous Chair David Roe, Trustees agreed to an annual plan for 2024 as Nicola Walker settled in as new chair. The objectives were agreed and ranked in terms of importance and good progress has been made on these. The objectives are listed below with progress made in italics.

12 month activities ranked by the following criteria:

1. Operation - ongoing

1.1 Remove air in system and install new pump

The start of the year was affected by air in the system which ultimately resulted in the need for a new pump and sealing of existing pipes. The old pump has now been refurbished giving the pool an extra pump when needed.

1.2 Decision on level of outsourcing required, with decision implemented

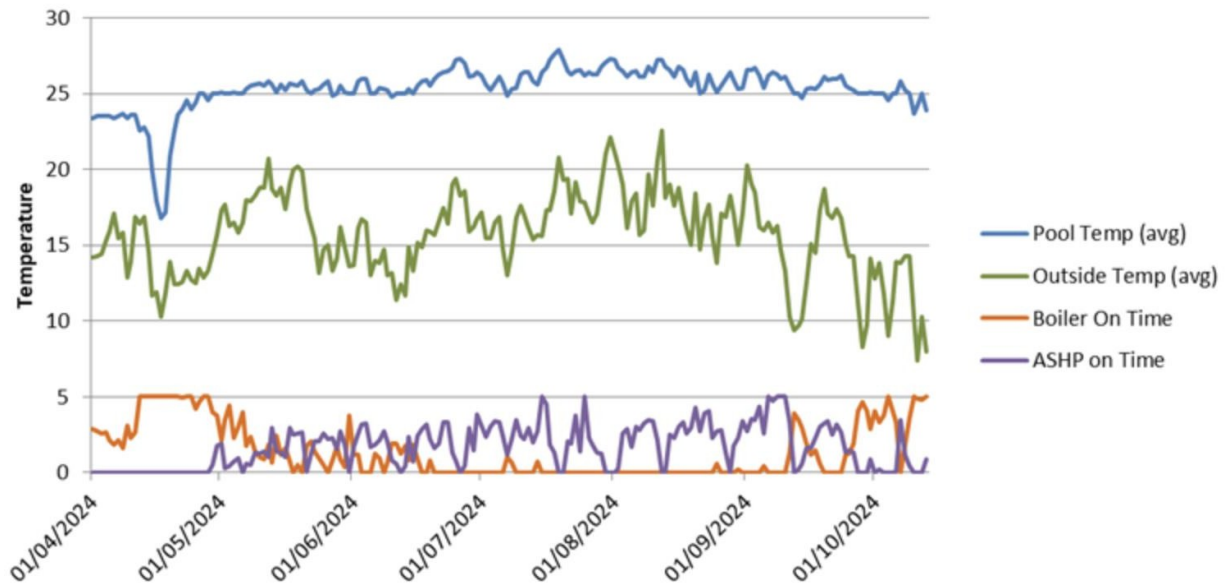
There has been a debate for some time as to the best level of inhouse/external support for what is now a highly complex plant room. Existing supplier PPE was asked to take on monthly servicing visits and this has worked well alongside trustee day to day running. The use of PPE for 2025 is now being decided.

In addition Pools By Design have supplied and delivery chemicals this season, saving both money and time for the Operational team

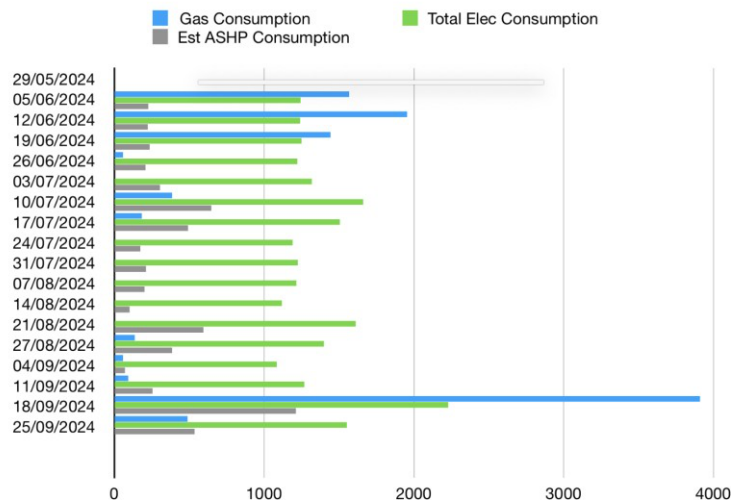
1.3 Steady state operation of ASHP/Gas boiler – complete first full year, plus better understanding of heating usage and minimising utility costs

This has been a significant project in 2024 as the levers to maximise heating and minimise costs/ environmental impact were tried and tested, using the ASHP when appropriate and the gas boiler at other times. Most of the summer months were characterised by 100% usage of the ASHP, with the gas boiler only used in the colder spring/autumn months. An ASHP booster pump was also installed to maximise our existing set up. The committee ends the year with much better knowledge of the options, and a greater understanding of ongoing utility needs.

Average Temperatures and Pool Heating



Gas and Electricity Consumption (based upon the weekly meter readings from the log sheets):



1.4 Manage bore hole/ pump and electricity feeding pool

The pool is filled from water pumped to the pool from a borehole next to the Shere Surgery. After discussions with the surgery it was agreed that SSPC should pay for the electricity used by the pump now it can be tracked by the surgery using a separate meter. The time of the pool top up was changed to 21:30 to avoid cool water filling the pool first thing in the morning

1.5 Ensure disinfection system is not leading to a build up of bromates

A risk was raised about the build up of bromates as a result of our change to bromine disinfectant in 2023. Four tests were completed all showing very safe levels. Trustees chose not to open the pool in April until results from the first test had been completed.

The committee has been pleased with the ongoing cleanliness of the pool. The dosing and testing regime are effective and hoovering the pool has kept it free of debris.

2. Operation - capital

2.1 Buy a new pool cover

The old pool cover was replaced by a new one which gives better heat retention, is easier to use and looks so much smarter!

2.2 Select a gate system upgrade (ready for next year) **and** look at alternative (tech) solution to signing in and out

Work has been ongoing to find a new supplier for the gate system. Downloading data from this is currently very manual, with data stored on an old laptop. A decision has been made to upgrade our current system, meaning existing gate cards will continue to work. Budget has been set aside to progress this in the closed 24/25 period. The intention is for usage data to be stored in the cloud, making it safer and easier to analyse.

2.3 Build raised path to pool

The grass between the path and the pool often gets waterlogged, making access difficult. In the spring extra topsoil was added to the area to stop some of the pooled rain water. Permission has now been kindly given from the Shere Estate and the Parish Council to lay plastic mesh to allow for dryer access on a more usable surface, especially important for disabled members. Budget has been allocated for this path.

2.4 Pool environment upgrades e.g. Improve disabled access into pool, including a rail; sun shade, new picnic benches, pool hoover

Low cost solutions have been found to some of the improvements needed e.g. borrowing a members pool hoover and using existing wood from the pool to mend the picnic tables. The member questionnaire has highlighted other improvements desired - including a handrail into lane 3 and many of these are budgeted for 2025.

3. Membership

3.1 Review of membership system once all applications completed

The excellent new membership system MOJO, was configured and introduced in time for 2024 season applications. Feedback has been very positive and members found the system to be intuitive and speedy. It has made the roll of the Membership team much easier and provides a greater level of data and control.

3.3 Digitisation of payments – for applications/ guest passes/ donations etc

The membership system also allowed for the digitalisation of payment and the options available worked for the vast majority of members. Only a few cheques were received. The ability to pay for guests at the pool has also simplified processes and guest payments have increased in the year as a result.

3.2 Clarity on membership rules e.g. households/ location etc

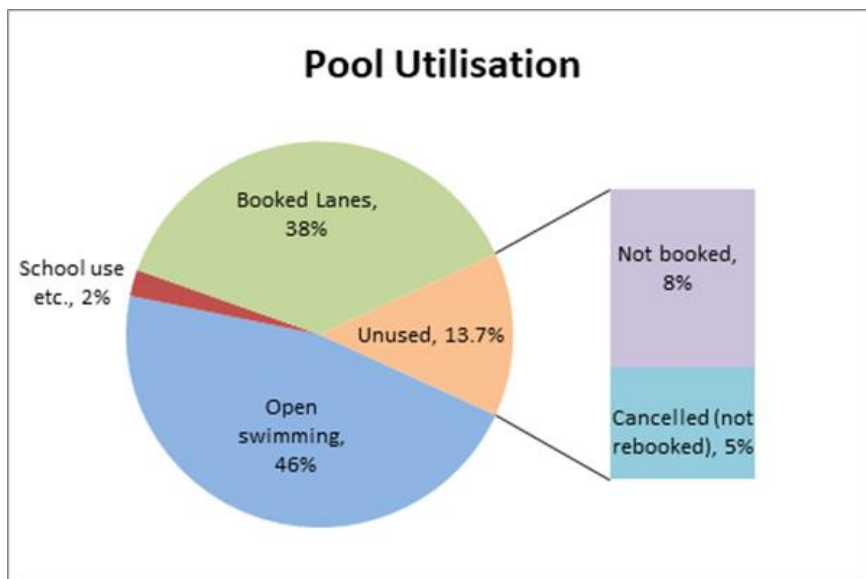
The new membership system required Trustees to further clarify membership criteria. These have been discussed and agreed, with a level of flexibility maintained.

3.4 More social activities e.g. Moon Swim, inflatable sessions, aqua aerobics

Huge progress has been made on social activities with well attended Coffee & Swim mornings and Moon Swims held. The family focused Summer Gala was postponed twice due to weather. Instead Trustees held a closing party at the end of the swimming season in mid October..

3.5 Better understanding of member activity levels/ lanes vs free swimming levels

Monitoring of lane usage has continued and utilisation levels remain high. A few tweaks were made this year re opening times and elongating free swimming first thing. The Member survey showed a relatively equal number of people who wanted more free swimming or more lane swimming!, but on balance it is felt the current distribution is working well.



3.6 Survey on member needs, membership rules (e.g. no. of cards per household), views on cost, social activities etc

An online survey was issued to all members in August and received an excellent response of 194 completed surveys, accounting for 39% of Members. It was pleasing to read of the high level of satisfaction and appreciation for all that the Committee and Volunteers do. But also useful to read suggestions for improvements and these have been discussed by the committee and will form part of the input for 2025 plans. An executive summary of the survey responses is included within the AGM pack.

3.7 Pool used by people with disabilities

Less progress has been made in this area than hoped and the Committee remain committed to

improving access for all. Cherry Trees were asked again if they would like to use the pool, but they have not been able to take advantage of the offer this year.

3.8 Additional services e.g. Swimming lessons, explore winter swimming etc

Swimming lessons were explored, including contacting Swim England, but unfortunately our insurance policy does not cover us for formalised swimming lessons and we cannot find an alternative supplier who would. That said, Shere School and the associated Clandon school have continued to run highly popular swimming sessions for their children. These have included lessons from a qualified swimming instructor, who works for the schools.

Requests for winter swimming are not new and this year we looked at the feasibility of delivering this. Even with an unheated pool the costs and resources required to make this a reality are too great for SSPC and this has been put on hold indefinitely. It is interesting to see that Guildford Lido have also ruled out winter swimming - probably for the same reasons as us.

4. Committee management

4.1 Operation of sub committees (scope, autonomy, reporting - chairs)

Given the amount of information needed to be covered in full committee meetings and the different specialisms required for varying aspects of running SSPC, a decision was taken to create 3 sub-committees. These are

Finance, Governance and Risk - led by The Chair

Operations - led by The Health and Safety Manager

Membership - led by the Membership Secretary

Each sub committee has its own purpose, scope and budget.

These subcommittees meet in between full committee meetings to progress actions/issues specific to their areas of specialisation. A shared action list has been created with actions divided between the 3 Subcommittees. Subcommittee chairs either provide a written report in advance of full committee meetings - allowing time for questions and/or provide a verbal update in the meeting. This new approach has proved to be effective in distributing workload and shortening committee meetings!

4.2 Find more technical support

The plant room has become increasingly technical and it was identified as a risk that particularly during the winter months we did not have the resource and expertise available to handle any issues. 2 solutions have been found. The proposal of 2 new committee members with technical/operational expertise. Plus as mentioned above an annual out source contract with PPE

4.3 Use of others to help sub committees

There is recognition that Committee members have ambitious plans for improvements/ new services, but are already incredibly busy. Likewise there are members who would like to contribute more, but do not wish to be full time committee members. Good progress has been made this year asking members to take on certain projects e.g. the gardening committee, pool

opening team and those involved in social events. Thank you for the help given, it is much appreciated.

There has also been an update process for communicating with cleaning volunteers (e.g. reminders before their weekly slots) and this has been appreciated by them.

Other notable achievements

In addition to these objectives, the following successes have been achieved

- The Capital Replacement Reserve has been set up in a dedicated savings bank account
- Our electricity contract has been renewed from 1/4/2025 giving us a saving from 30.77p/kWh to 24.21p/kWh. The standing charge has also been reduced by from 58.78p per day to 42p day
- A new Complaints policy & GDPR policy have been written; Q&A and events sections added to the website and the Risk Register has been kept up to date

FINANCIAL REVIEW

The Accounts have been prepared on an accruals basis, as in recent years. These include a Statement of Financial Activities (SOFA), a Balance Sheet, and a set of Notes to the Accounts, within the CC17 Accounts Pack.

Income and Expenditure

The charity generated a total income of £58,496 this year, down from the previous year's £85,535. This variance is primarily attributed to the absence of large refurbishment projects during the year, which previously contributed significant grant and donation income.

Operating Income and Expenses

Subscription revenue remained the charity's primary source of income, amounting to £51,736, up from £50,515 in the prior year. This revenue, recorded as Unrestricted Funds, provides flexibility for covering the charity's general expenses.

Total expenditure before depreciation and capital investments was £36,044, including £556 related to the FunDay event, which was cancelled due to poor weather. Of this, £460 is expected to be recovered, and the items purchased will be repurposed for future events.

Operating costs totalled £35,488, reflecting a marginal increase from the previous year's £34,475. Notable unexpected costs included £720 for bromate testing. Utility costs, specifically gas and electricity, surged to £20,088 compared to last year's £15,642. However, the operations team effectively managed energy consumption, balancing the use of the boilers and the air source heat pump (ASHP) to maintain a constant pool temperature. While electricity usage rose by 9% due to the ASHP, gas usage decreased by 34%. Had we followed the same energy usage patterns as the 2023 season, costs would have been around £23,400.

The ongoing complaint with Castle Water, initiated in January 2023, was resolved in April 2024. A leak allowance of £1,982.17 was granted, alongside an additional £612 contribution from Castle Water towards the leak repair. These amounts had been prudently accrued in previous accounts to avoid any shortfall.

The charity introduced a new membership system at a cost of £250, plus a transaction fee of approximately 1.7% on all membership subscriptions and donations processed through the system.

Capital investments this year included the purchase of a new pool cover, an ASHP booster, and a new pump, totalling £9,468, which have been added to Fixed Assets.

None of the trustees were paid or claimed expenses this year, or last year.

Depreciation

Depreciation for the year amounted to £21,577, representing a provision for future asset replacements. As with previous years, this does not involve actual cash outflow but is deducted from Restricted Income Funds, in line with the SOFA and Note 6. This increase from last year reflects the addition of the pool cover and pumps to the depreciation schedule.

Grants, Donations, and Gift Aid

Member donations, primarily collected during membership renewals, amounted to £5,312, inclusive of Gift Aid contributions. A further £400 was donated from Shere Open Gardens for the Pool Garden project, and as such is represented in Restricted Funds.

Fixed Assets

Capital expenditure for the booster pump, new pump, and pool cover, totalling £9,468, has been classified under Fixed Assets. Depreciation rates remain consistent, with the pumps depreciated at 10%, aligning with other plant room system assets, and the pool cover at 5%.

Financial Position at Year-End

Unrestricted funds rose to £35,375, driven by a net operating surplus of £22,052. An additional £10,000 has been earmarked for the Capital Replacement Fund (CRF), bringing the total in this reserve to £20,000. A new NatWest savings account has been opened to earn interest on these funds.

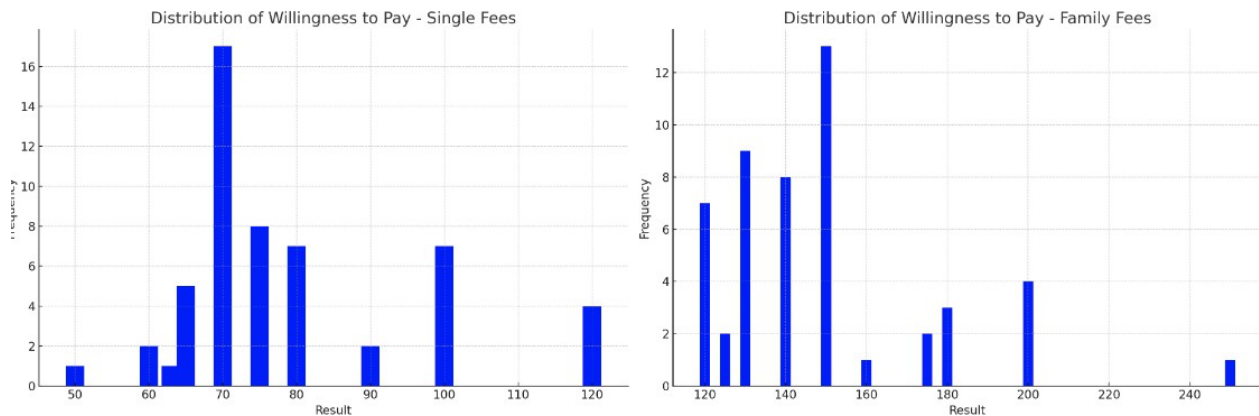
The overall financial position at the end of the fiscal year is healthier than the previous year, underscoring prudent financial management and the continued strong support from the community towards the charity's goals.

Meeting future funding requirements

A budget for the 2025 season has been created, which takes into account the planned activities for 2025, the cost of utilities and the need to continue to invest in a capital reserves fund.

Finances have been tight in 2024 and every committee member is prudent with expenditure. The Committee are aware that there are financial pressures on members and wish this to be an inclusive community asset.

The Member Survey asked about membership price increases and in the main the feedback was largely consistent in agreeing that an increase of £10 to a single membership and £20 to a family membership was acceptable to most.



To that end for the 2025 season the new charges are proposed to be:

Single = £70
Family = £140

Given that this may be challenging for some members the committee will be ring fencing a sum of money to help with those that cannot afford this increase. This can be applied for at the time of application.

The Committee will also continue to look for fundraising opportunities - both from events and sponsorship. Several ideas were put forward in the Membership Survey and these will be explored

Principal financial risks

The charity is in a stronger financial position compared to previous years, largely due to proactive measures taken to mitigate key financial risks. One of the most significant risks in

recent years has been the volatility of utility costs. In response, we have successfully fixed our utility bills for the upcoming season, providing greater certainty over our energy expenditure.

In addition, the operations team continues to optimise the balance between the air source heat pump (ASHP) and the boilers, ensuring the charity achieves maximum energy efficiency while maintaining the pool at a consistent temperature. This strategic approach has already reduced our gas usage by 34%, offsetting some of the increase in electricity costs. By efficiently managing our energy consumption, we have mitigated a major operational cost risk for the charity.

The establishment and growth of the Capital Replacement Fund (CRF) to £20,000 further strengthens our financial resilience. This reserve is earmarked for future capital expenditure, ensuring that we can address significant repairs or replacements without placing strain on our regular operating budget. The CRF, alongside the fixed utility costs, provides a solid financial foundation for the coming year and beyond.

While there remain risks related to unforeseen repairs or changes in membership income, the charity's careful financial management and proactive risk mitigation strategies have placed it in a robust position.

STRUCTURE, GOVERNANCE and MANAGEMENT

Constitution

The constitution in use complies with Charity Commission standards, as applicable for a CIO (charitable incorporated organisation). Particular features of the constitution are:

- Pool members all become voting members of the CIO
- This is through adoption of the 'Association' CIO model
- Voting will normally be through attendance at general meetings (AGMs, EGMs)
- No activities can be undertaken which are in conflict with the charitable purposes of the organisation (for example, the club is not allowed to make a profit – though this does not represent a change from the previous 'non-profit making' status)
- 1/3 of trustees retire by rotation at the AGM each year (though they can be re-appointed).

Trustees

Trustees are recruited from the membership of the club, based on names normally put forward to the AGM and confirmed by voting of those members attending. It is, however, possible for them to be appointed at other times of the year, and for any such extra appointments to be ratified at the subsequent AGM.

Jenny Taylor and Barry Arnfield have elected to step down from the Committee at the AGM. The contribution they have made to SSPC is immeasurable and cover a combined length of over 50 years. Jenny was Secretary from 1989 to 2022 and Barry served on the plant room

team for many years before joining the committee. Huge thanks for their skill, commitment, personalities and impact.

Steve Moggs, Roger Troughton and Clive Steven's positions are up for re-election at the AGM and given our utter reliance on their technical skills the Committee are delighted that all 3 wish to restand

Management

As stated above - as well as the full committee meetings attended by all Trustees, 3 subcommittees have been set up:

Finance, Governance and Risk - led by The Chair

Operations and Health and Safety - led by The Health and Safety Manager

Membership and Volunteering - led by the Membership Secretary

These subcommittees meet in between full committee meetings to progress actions/issues specific to their areas of specialisation

Risk (non-financial)

A risk register is overseen by the Finance, Governance and Risk sub-committee and reviewed by all the Trustees at least annually to ensure that we have considered all aspects associated with running the pool. There is also have a range of policies and procedures covering aspects such as CFI, complaints, safeguarding, GDPR.

Shere Parish Council

As the main lessor of the pool and with overall responsibility for promotion of community initiatives, Shere Parish Council (SPC) continues to take a keen interest in pool management matters and provides financial support where needed. SPC has a representative attending all trustee meetings and providing close communication with the Parish Council.

REFERENCE AND ADMINISTRATIVE DETAILS

Name

The name of the charitable incorporated organisation is: **Shere Swimming Pool Club. Charity**
Registered Number: 1184796

Principal Address

SSPC, Town Clays, Gomshall Lane, Shere, Guildford, Surrey. GU5 9HE.

Names of Trustees

(pending any changes following the AGM on 3rd December 2024):

Nicola Walker (Chairman), Kath Webster (Secretary), Amanda Hall (Treasurer), Bettina McClean (Membership Secretary), Clive Stevens (Pool Operations Manager), Steve Moggs (Health and Safety Manager and Deputy Pool Operations Manager), Barry Arnfield (Plant Room Systems), Roger Troughton (Website and Technology Manager), Betty Fitzpatrick (Pool Cleaning Manager), Jenny Taylor, Jenny Kingcome, and Christian Staunskjaer. (Jonathan Cross is the SPC representative on the Trustees Committee).

Funds held as custodian trustees

None. Not applicable.

Exemptions from disclosure

None.

9 Declarations Signed on behalf of the charity's trustees:

Signature(s) 



Full name(s)

Nicola Walker - Chair

Amanda Hall - Treasurer

Date: 9/1/2025



Shere Swimming Pool Club			Charity No (if any)	1184796
Annual accounts for the period				
Period start date	1/10/23	To	Period end date	30/9/24

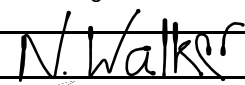

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	5,312	400	-	5,712	18,342
Charitable activities	S02	51,736	-	-	51,736	50,515
Other trading activities	S03	-	-	-	-	-
Interest on Investments	S04	146	-	-	146	-
Separate material item of income	S05	-	-	-	-	16,678
Other	S06	902	-	-	902	-
Total	S07	58,096	400	-	58,496	85,535
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	556	-	-	556	530
Charitable activities	S09	35,488	-	-	35,488	34,475
Investments in pumps and cover	S10	-	9,468	-	9,468	47,725
Depreciation	S11	-	21,577	-	21,577	20,131
Total	S12	36,044	31,045	-	67,089	102,860
Net income/(expenditure) before investment gains/(losses)	S13	22,052	- 30,645	-	- 8,593	- 17,325
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	22,052	- 30,645	-	- 8,593	- 17,325
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	- 9,468	9,468	-	-	-
Other recognised gains/(losses):						
Investment in Pumps and Cover	S18	-	9,468	-	9,468	47,725
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	12,584	- 11,709	-	875	30,400
Reconciliation of funds:						
Total funds brought forward	S21	22,791	293,194	-	315,985	285,585
Total funds carried forward	S22	35,375	281,485	-	316,860	315,985

Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02		281,085	-	281,085	293,194
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	281,085	-	281,085	293,194
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	347	400	-	747	123
Investments	(Note 17.4)	B08			-	-	-
Cash at bank and in hand	(Note 24)	B09	38,033	-	-	38,033	33,216
Total current assets		B10	38,380	400	-	38,780	33,339
Creditors: amounts falling due within one year							
	(Note 20)	B11	3,005	-	-	3,005	10,548
Net current assets/(liabilities)		B12	35,375	400	-	35,775	22,791
Total assets less current liabilities		B13	35,375	281,485	-	316,860	315,985
Creditors: amounts falling due after one year							
	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	35,375	281,485	-	316,860	315,985
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		281,485		281,485	293,194
Unrestricted funds		B19	5,375		-	5,375	2,791
General Reserve			10,000			10,000	10,000
Capital Replacement Fund		B20	20,000			20,000	10,000
Total funds		B21	35,375	281,485	-	316,860	315,985

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Nicola Walker	08/01/25
	Amanda Hall	08/01/25

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

NA

Disclosure of any uncertainties that make the going concern assumption doubtful;

NA

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

NA

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*
No* * -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*
No* * -Tick as appropriate

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*
No* * -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs have been allocated between governance costs and other support.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Governance and support costs	<p>Support costs have been allocated between governance costs and other support.</p> <p>Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>	<table border="1"> <tr> <td></td> <td></td> <td>✓</td> </tr> </table>			✓			
		✓						
Grants with performance conditions	<p>Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.</p>	<table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td></td> <td></td> <td>✓</td> </tr> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
Grants payable without performance conditions	<p>Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.</p>	<table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td></td> <td></td> <td>✓</td> </tr> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
Redundancy cost	<p>The charity made no redundancy payments during the reporting period.</p>	<table border="1"> <tr> <td>Yes</td> <td>No</td> <td>N/a</td> </tr> <tr> <td></td> <td></td> <td>✓</td> </tr> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						

Deferred income	No material item of deferred income has been included in the accounts.		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.4 ASSETS					
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	1,000	Yes	No	N/a
	They are valued at cost.		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Note 3

Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	4,330	400	-	4,730	14,656
	Gift Aid	982	-	-	982	3,686
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	16,678
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total	5,312	400	-	5,712	35,020	
Charitable activities:	Membership Subscriptions	51,736	-	-	51,736	50,515
		-	-	-	-	-
		-	-	-	-	-
	Other	902	-	-	902	-
Total	52,638	-	-	52,638	50,515	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	146	-	-	146	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	146	-	-	146	-	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	58,096	400	-	58,496	85,535	

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurring seeking donations		-	-	-	530	-	-	530
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-				-
Operating membership schemes and social lotteries	-	-	-	-				-
Staging fundraising events	556	-	-	556				-
Fundraising agents	-	-	-	-				-
Operating charity shops	-	-	-	-				-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-				-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-				-
Investment management costs:	-	-	-	-				-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	556	-	-	556	530	-	-	530
Expenditure on charitable activities:								
Utilities inc. telephone	17,774	-	-	17,774	19,770	-	-	19,770
Chemicals	4,195			4,195	3,199			3,199
Repairs to pool	7,995			7,995	6,772			6,772
Health and safety	808			808	-			-
Insurance	2,994			2,994	3,959			3,959
Capital Expenditure		9,468	-	9,468		-	-	-
Other overheads	1,723	-	-	1,723		-	-	-
Other	-	-	-	-	774	-	-	774
Total expenditure on charitable activities	35,488	9,468	-	44,956	34,475	-	-	34,475
Separate material item of expense								
Depreciation		21,577	-	21,577	-	20,131	-	20,131
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	21,577	-	21,577	-	20,131	-	20,131
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	36,044	31,045	-	67,089	35,005	20,131	-	55,136

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Running the Pool	35,488	-	-	35,488	34,475	-	-	34,475
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	35,488	-	-	35,488	34,475	-	-	34,475

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
50	50
-	-
-	-
-	-

Section C

Notes to the accounts

(cont)

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	94,985	173,748	81,145	4,776	354,654
Additions Pump, Booster pump and pool cover	-	-	4,483	4,985	9,468
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	94,985	173,748	85,628	9,761	364,122

14.2 Depreciation and impairments

**Basis	SL40 years	SL 20 years	SL 10 years	SL 5 years	
** Rate	2.50%	5%	10%	20%	

At beginning of the year	4,748	34,751	18,141	3,820	61,460
Disposals	-	-	-	-	-
Depreciation	2,375	8,687	8,563	1,952	21,577
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	7,123	43,438	26,704	5,772	83,037

14.3 Net book value

Net book value at the beginning of the year	90,237	138,997	63,004	956	293,194
Net book value at the end of the year	87,862	130,310	58,924	3,989	281,085

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors

Total

This year	Last year
£	£
-	-
-	-
746.8	123.0
746.8	123.0

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors
Prepayments and accrued income
Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Examiner fees	50	50	-	-
Gas	1,113	1,019	-	-
Electricity	941	6,173	-	-
Water	34	3,306	-	-
Remote Monitoring Expenditure	159	-	-	-
PPE Monthly Service	708	-	-	-
Other creditors	-	-	-	-
Total	3,005	10,548	-	-

Section C **Notes to the accounts** **(cont)**

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Nat West Savings
Cash at bank and on hand
Other
Total

This year	Last year
£	£
-	-
10,146	-
27,887	33,216
-	-
38,033	33,216

Section C

Notes to the accounts

(cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Funds Invested in Tangible Fixed Assest	R	Refurbishing the Pool Fixed Assets	293,194	400	- 21,577	9,468	-	281,485
Unrestricted Income	UR	General Surplus	2,791	58,096	- 36,044	- 19,468	-	5,375
Dedicated Fund Reserve	UR	General Reserve	10,000	-	-	-	-	10,000
Dedicated Fund Reserve	UR	Capital Replacement Fund	10,000	-	-	10,000	-	20,000
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	315,985	58,496	- 57,621	-	-	316,860

Independent examiner's report on the accounts
--

Report to the trustees/ **SHERE SWIMMING POOL CLUB**
members of

On accounts for the year ended	9/30/2024	Charity no	1184796
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Set out on the following pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/09/2023**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

Responsibilities and basis of report I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: *Debbie Salman*

Date:	11/11/24
-------	----------

Name:	Debbie Salman
Relevant professional qualification(s) or body	FCA
Address:	Flat 2 Kempton House 52 Cholmeley Park London N6 5AD

**Independent
examiner's report
on the accounts**

Report to the trustees/ **SHERE SWIMMING POOL CLUB**
members of

On accounts for the year ended	9/30/2024	Charity no	1184796
--------------------------------	-----------	------------	---------

Set out on the following pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/09/2023**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

Responsibilities and basis of report I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:  Date: 11/11/2024

Name: Debbie Salman
Relevant professional qualification(s) or body: FCA
Address: Flat 2 Kempton House 52 Cholmeley Park London N6 5AD

SHERE SWIMMING POOL CLUB

England & Wales - Charity number 1184796

Accounts

SHERE SWIMMING POOL CLUB - CIO (SSPC)

TRUSTEES ANNUAL REPORT for the year to 30 September 2023

OBJECTIVES and ACTIVITIES

Introduction

SSPC operates the pool on behalf of **Shere Parish Council (SPC)**, under a sub-lease, with the Lord of the Manor still owning the freehold land, SPC owning the pool and buildings, and SSPC owning the plant room systems and other equipment which it has installed. SSPC is nevertheless responsible for maintaining the pool and buildings infrastructure as well as the plant room systems, under arrangements agreed with SPC. It became a Charitable Incorporated Organisation (CIO) in 2019.

This Trustees Annual Report (TAR) covers the activities for the year to 30 September 2023, operating as a CIO for the fourth full year. It has been compiled in accordance with the Charities Statement of Recommended Practice (SORP) – FRS 102.

Given the need to wait for the completion and testing of the new gas boiler and air source heat pump systems this year, the pool opened on 29th April, just under a month after the new regular opening date of the beginning of April.

Purpose

The charitable purpose of the Shere Swimming Pool Club, as set out in the new CIO constitution is:

The promotion of community participation in healthy recreation for the benefit of the inhabitants of Shere Parish and the surrounding neighbourhood, by the provision and maintenance of swimming facilities, as well as facilitating the provision of swimming activities and support services.

Main Activities

The sole activity of the charity is to operate an open-air swimming pool in Shere, for the benefit of everyone in the local community interested in swimming there, all of whom are entitled to become members of the swimming pool club.

This outdoor pool is maintained by volunteers. Members comprise individuals and families, with a total number of memberships of 500, with approximately one third being individuals and two thirds being families, amounting to just over 1,400 people being members each year, counting also all those within the families who are permitted to swim. Members are allowed to invite guests, who need to be accompanied by the member, in order to swim.

Public Benefit

The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit and that this has been fully complied with in running the CIO, throughout the year.

Everyone in Shere Parish and immediately surrounding villages who wishes to join is not deterred from doing so due to financial constraints. In financial hardship cases fees are waived, as well as our continuing to provide free membership to several Ukrainian refugees.

Members receive substantial benefits from use of the pool, including:

- The opportunity to increase physical fitness, and help manage specific health conditions
- The outdoor setting which helps benefit mental well-being and plays an important part in creating community cohesion and reducing isolation
- Enabling precious family time and increasing children's' swimming confidence.

The club allows other groups to visit and benefit from use of the pool.

Contribution made by volunteers

In the absence of paid employees the pool is run by volunteers. They are involved in all aspects of the successful running of the Club, ranging from the management roles of the trustees, through the pool operations rota team, to the pool cleaning team. Their contribution to the success of the running of the pool safely, and its financial viability are key.

ACHIEVEMENTS and PERFORMANCE

Requirements

Following the major upgrade of the pool and plant room systems in 2020, and the rebuilding of the changing rooms in 2021/22, the priority for 2022/23 has been to complete **Stage 3: Replacement of energy systems with a new gas boiler and air source heat pump.**

In addition, in line with the Vision for the pool, a key aim is to open the pool for use by the local schools as well as disabled swimmers from a local charity for the first time.

Achievements against objectives set

Stage 3 Replacement of energy systems with a new gas boiler and air source heat pump.

Work continued during early 2023 to finalise the specification and budget for the new energy systems, through discussions with prospective suppliers. A number of industry-wide cost increases had been recognised and it was decided to select

a better, though slightly more expensive gas boiler. Further costs needed to be incorporated for an enclosure for the Air Source Heat Pump (ASHP), a noise impact assessment, upgraded electrical systems and training. In addition it was decided to acquire a new (SEKO) chemical dosing system, as the old system had proved to be somewhat difficult to manage over many years. This resulted in an increased overall budget of **£50,000**. PPE Ltd., who had been responsible for the upgrade of the pool and plant room systems was selected as the preferred supplier.

A successful application was made to LoCase (the South East England environmental fund) for up to **£15,000**, a small grant of **£2,000** already having been procured earlier from iGAS. Together with accumulated SSPC funds brought forward of **£27,000** and limited access of up to **£6,000** to predicted 2023 operating surpluses, this provided sufficient funds for installation work to proceed during early Spring. This work and testing were completed in time for the pool to re-open at the end of April. Since then there has been further refinement of the operation of the combined systems, mixing the use of the gas boiler and ASHP so as to ensure that the target water temperature of 26 degrees can be maintained, as far as possible, in varying weather conditions.

Shere School and the associated Clandon school have run swimming sessions for their children for the first time this year. These have included lessons from a qualified swimming instructor, who works for the schools, and have operated in the latter half of the Summer term and opening part of the Autumn term. The children have enjoyed and benefitted from the swimming enormously, so this has been a great success, with the intention of continuing in future years.

Further discussions have been held with Cherry Trees Charity for disabled children, with a view to some of them also being able to use the pool and specially designed changing facilities. However, this has not yet been possible, given their risk assessments and need to identify a qualified swimming instructor to accompany the sessions. This will continue to be pursued, with a view to swimming being possible in 2024.

FINANCIAL REVIEW

The Accounts have been drawn up as in previous recent years on an accruals basis. These comprise a Statement of Financial Activities (SOFA), a Balance Sheet and a range of Notes to the Accounts, within the CC17 Accounts Pack.

Income and expenditure

The charity generated a total income of £85,535 this year, showing a notable increase from the prior year's £77,661.

Operating income and expenses

The predominant income source for the charity was subscription revenue, tallying at £50,515 (an increase from the previous year's £44,108). This increase largely mirrors the 20% increase in subscription fees. This revenue is delineated as Unrestricted Funds within the SOFA and Note 3, allowing its utilisation for any standard expenditure.

Total expenditure for the year amounted to £35,005 (before depreciation), including £530 capital-related costs attributed to fundraising efforts for the Swimathon. Total operating costs amounted to £34,475, an increase from the preceding year's £25,575. The large increase primarily relates to utility costs at £19,770 (a rise from the preceding year's £12,164) and pool repair expenses totalling £6,772 (an increase from £4,581). The surge in utility costs reflects considerably higher gas and electricity costs in the marketplace during the last year, following the renewal of both the gas and electricity contracts, yet was somewhat counterbalanced by the introduction of the more efficient gas boiler and ASHP.

The escalation in repair and maintenance costs is ascribed to two water leaks, collectively amounting to £3,311. A leak at the stopcock was Thames Water's liability. We initiated a claim with Castle Water, Thames Water's retail business billing agency, in January 2023, encompassing both the repair and the water wastage during the leak. Preliminary indications from Castle Water suggest a possible refund of up to £2,000 on the water bill. The repair claim remains pending. Exercising prudence, we have provided for the full water usage and repair costs in these Accounts. A detailed breakdown of the operating expenditure is provided in Note 6 of the accounts.

Depreciation of £20,131 represents a further deduction from income to take into account, but does not represent money actually paid out, just a provision for future expenditure. It is therefore shown as a deduction from Restricted Income Funds (the grants and donations), as set out in the SOFA and Note 6 to the accounts. The figure is higher than last year, due to the inclusion of depreciation on the cost of the new energy systems for the first time.

Grants, Donations and Gift Aid

The charity was the recipient of grants totalling £16,678, with £2,000 sourced from iGAS and the residual £14,677 the amount actually received from LoCase, to be invested in procurement of the new energy systems installed.

Donations (largely received from members) witnessed a remarkable upsurge, amounting to £17,664, largely attributable to the specific fundraising for the Air Source Heat Pump. This was primarily driven by the highly successful Swimathon and complemented by Gift Aid contributions of £3,636, giving rise to total donation income of £21,300, received during the year.

Fixed Assets

Capital expenditure incurred for the procurement and installation of the new energy and chemical dosing systems, totalling £47,725, is classified under Fixed Assets for this fiscal year. These are being depreciated at a rate of 10% which is consistent with the rate used for recently acquired new plant room systems assets. To the extent that funds brought forward plus donations and grants were still insufficient to fully fund the capital expenditure undertaken, this gap was funded by accessing some of the operating surplus for the current year. This has resulted in a transfer of £9,672 from Unrestricted Reserves to Restricted Reserves on the SOFA.

Financial Position at the end of the period

Unrestricted funds experienced an augmentation, bolstered by a net operating surplus of £15,511. Conversely, restricted funds saw a depletion, combining the capital outlay of £47,725 and depreciation costs of £20,131. This was partly mitigated by the inflow from grants, donations, and gift aid, leading to a net reduction of £32,836. The collective effect manifested as a net reduction in funds, across unrestricted and restricted funds, amounting to £17,325 for the year. A prior balance of £16,952 in unrestricted funds, coupled with 2023's operating surplus of £15,551, facilitated a transfer of £47,725 to restricted funds, covering the energy and related systems' capital costs. Careful financial management has ensured there is still a substantial residual of unrestricted funds, concluding the year with net current assets valued at £32,463, indicating a robust fiscal year-end status.

Judicious capital investments have addressed the challenge of significant increases in market prices for gas and expenditure as well as paving the way for substantially reduced carbon emissions for future years, through the use for the first time of an air source heat pump.

The overall financial position at year-end is healthier than the previous year, indicating sound financial management and strong community support for the charity's objectives.

Meeting future funding requirements

The major upgrade of the pool, all its systems and the changing rooms is now complete. Minor capital expenditure for next year is currently being considered, for example to replace the pool cover, but there are no other major capital projects thought to be necessary for the foreseeable future.

However, there is still a need to recognise that new equipment assets have limited useful lives and to address the need to fund their replacement in due course. Equipment includes the plant room systems, embracing new filters, pumps and a UV system, purchased and installed in 2020. With the new gas boiler, air source heat pump and related systems installed this year this amounts to around £86,000 of expenditure. These assets are being depreciated in the

Accounts at 10% per annum and do, in the main have useful lives estimated as around ten years (exceptions being the gas boiler, which could last longer and the pumps used very regularly, which will probably only last around five years).

The trustees have therefore determined that funds should start to be set aside from operational surpluses to fund their replacement, at the end of their estimated remaining useful lives. It is not realistic to expect that the majority of replacements can be funded from further grants or member donations, as has been the case in the past. Allowing to some extent for inflation, the amount required has been estimated as approximately £10,000 per annum, as surplus funds permit. This money is available from cash funds up to the value of net current assets, after taking account of the General Reserve of £10,000 set up in previous years (see next section).

The fund is to be called the Capital Replacement Reserve, which will constitute one of the Dedicated Reserves in the Accounts. It is intended to set up a special savings bank account early in the next financial year, into which these funds will be placed, with the intention that they should earn a high interest rate and build up over the next few years.

It is not considered necessary to set up replacement reserves for the other fixed assets (which comprise the new pool infrastructure (£173,748) and new changing rooms (£94,985), as these should not require replacing in the foreseeable future, despite these assets being depreciated over 20 years and 40 years respectively, for reasons of prudence. Instead, where routine repairs and maintenance are required it is expected that these should be paid for out of regular operating income through member subscriptions.

Principal financial risks

The Stage 1 upgrade project, covering the pool and plant room systems, in 2020 has already resulted in lower ongoing annual service and repair costs, given the increased efficiency of new plant room systems. There should continue to be much lower ongoing repairs and maintenance costs, given the much greater reliability of new systems and improved condition and greater sustainability of the pool structure.

The Stage 2 Rebuilding of the Changing Rooms, in 2022, has ensured that we have a sustainable buildings infrastructure for the long term and should help ensure that premises maintenance costs are minimal, for the future.

Finally, the Stage 3 Upgrade of Energy Systems this year should enable us to be best placed to control possibly further escalating energy costs, utilising much more efficient heating systems, as well as reducing the carbon footprint of the pool, for the future.

The further increase in membership subscriptions this year has also helped, in achieving operational surpluses for the last three years.

With the new chemical treatment of the pool using a bromine-based system having now stabilised, it is mainly the level of future energy costs which gives rise to the greatest financial uncertainty for the medium term future. Although COVID has not disappeared it should be possible to continue to operate the pool safely in future years, as this and last year, utilising the booking system and lanes.

We have entered into new contracts for the supply of gas and electricity this year. The gas contract at a price of 8.97 pence per kwh commenced on 13 July and runs for three years (our previous contract price was 3.5p per kwh). This is considered to be a very good price to have secured, once the peak prices of the summer of 2022 had declined quite considerably, and provides certainty for the medium term future. As the club should be consuming much less gas for the future, given the transfer to the use of a hybrid system, encompassing a more efficient gas boiler and electricity, through the use of the ASHP, the financial risk associated with future increases in gas prices is therefore considered to be relatively lower, for the medium term. At the time of writing, the latest 3 year forward contract price for gas is 10.2p per kwh so this still marginally exceeds what we are now paying.

The new contract for electricity is at a price of 30.77p per kwh for two years, until the end of March 2025 (previous contract at 12.08p per kwh). This is reduced by a government business subsidy of 2p per kwh for 2023/24. We are expecting to be consuming more electricity than gas, as a result of the use of the ASHP and it has to be recognised that electricity is much more expensive than gas. However, through the efficiency of the ASHP we will be consuming less than one third of the energy we consumed before, when the weather conditions are favourable to use the ASHP. Overall future costs are estimated to be lower using the ASHP than continuing with gas. At the time of writing, the latest 3 year forward contract price for electricity is 29.9p per kwh so only marginally lower than what we are now paying. It is also expected that the price of electricity relative to gas should decline in the medium term, thanks to an increasing proportion of renewables used in its production.

The new, much higher gas and energy prices have been absorbed this year, due to much reduced energy consumption and as a result of increased subscriptions, still resulting in a large operating surplus. To the extent that gas still needs to be used next year the higher price will apply for a full season in 2024 (rather than half the season, as this year). With likely inflation still to be absorbed in relation to other costs, early budget estimates suggest that the operating surplus will be reduced next year, though still reasonably high. SSPC trustees are therefore confident that contracted future energy prices for at least next year and other reduced maintenance should ensure that the financial outlook for SSPC remains very positive, for the short to medium term future.

SSPC also retains a General Reserve of £10,000 to cover operational financial risks. This was originally set up to cover 'fixed' costs which would continue to need to be paid for if we were unable to operate the pool (for instance because

of COVID, or any other reason). These costs were estimated as amounting to £6,000, required to cover insurance costs and winter pool heating costs. This Reserve was increased to £10,000 at the end of 2021 because of the escalation of and uncertainties relating to energy costs. With the capped energy tariffs now contracted for, there is not so much of a need for that element for the next year or so, but this will need to be re-considered in 2025. This General Reserve represents another component of the Club's Dedicated Reserves. To the extent that this is not needed for day to day operations, consideration will also be given this next year to investing all or part of it in a high interest earning savings account.

STRUCTURE, GOVERNANCE and MANAGEMENT

Constitution

The constitution in use is complies with Charity Commission standards, as applicable for a CIO (charitable incorporated organisation). Particular features of the constitution are:

- Pool members all become voting members of the CIO
- This is through adoption of the 'Association' CIO model
- Voting will normally be through attendance at general meetings (AGMs, EGMs)
- No activities can be undertaken which are in conflict with the charitable purposes of the organisation (for example, the club is not allowed to make a profit - though this does not represent a change from the previous 'non-profit making' status)
- 1/3 of trustees retire by rotation at the AGM each year (though they can be re-appointed).

Trustees

Trustees are recruited from the membership of the club, based on names normally put forward to the AGM and confirmed by voting of those members attending. It is, however, possible for them to be appointed at other times of the year, and for any such extra appointments to be ratified at the subsequent AGM. All Trustees including the four officers of the club re-appointed last year have continued to perform their roles during the 22/23 financial year, with no changes. The roles of Trustees and their appointments will be re-considered at the 2023 AGM, scheduled to be held on 13th November 2023.

Management

The four officers of the club, who are also trustees, comprise the Chairman, Secretary, Treasurer and Membership Secretary. There are currently twelve trustees in all. A Pool Operations sub-committee (led by the Pool Operations Manager, supported by a Deputy Manager) meets regularly. Other sub-

committees are set up ad hoc, as necessary and used to address current issues. These have recently covered Risk, Fundraising, the Booking System and Membership systems.

Shere Parish Council

As the main lessor of the pool and with overall responsibility for promotion of community initiatives, Shere Parish Council (SPC) continues to take a keen interest in pool management matters and provides financial support where needed. SPC has a representative attending all trustee meetings and providing close communication with the Parish Council.

REFERENCE AND ADMINISTRATIVE DETAILS

Name

The name of the charitable incorporated organisation is: **Shere Swimming Pool Club.**

Charity Registered Number: 1184796

Principal Address

SSPC, Town Clays, Gomshall Lane, Shere, Guildford, Surrey. GU5 9HE.

Names of Trustees

(pending any changes following the AGM on 13 November 2023):

David Roe (Chairman), Kath Webster (Secretary), Amanda Hall (Treasurer), David Pryor (Membership Secretary), Clive Stevens (Pool Operations Manager), Steve Moggs (Health and Safety Manager and Deputy Pool Operations Manager), Barry Arnfield (Plant Room Systems), Roger Troughton (Website and Technology Manager), Betty Fitzpatrick (Pool Cleaning Manager), Jenny Taylor, Jenny Kingcome, and Christian Staunskjaer. (Jonathan Cross is the SPC representative on the Trustees Committee).

Funds held as custodian trustees

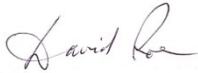

None. Not applicable.

Exemptions from disclosure

None.

Declarations

Signed on behalf of the charity's trustees:

Signature(s)		
Full name(s)	David Roe	Amanda Hall
Position	Chairman	Treasurer
Date:	23.10. 23	23.10.23

Shere Swimming Pool Club		Charity No	1184796
		Company No	
Annual accounts for the period			
Period start date	10/1/2022	To	9/30/2023

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	18,342	-	18,342	8,303
Charitable activities	S02	50,515	-	-	50,515	44,108
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Grants	S05	-	16,678	-	16,678	25,000
Other	S06	-	-	-	-	250
Total	S07	50,515	35,020	-	85,535	77,661
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	530	-	-	530	-
Charitable activities	S09	34,475	-	-	34,475	25,575
Capital expenditure	S10	-	47,725	-	47,725	94,985
Depreciation	S11	-	20,131	-	20,131	15,359
Total	S12	35,005	67,856	-	102,860	135,919
Net income/(expenditure) before tax for the reporting period						
	S13	15,511	- 32,836	-	- 17,325	- 58,258
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	15,511	- 32,836	-	- 17,325	- 58,258
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	15,511	- 32,836	-	- 17,325	- 58,258
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	- 9,672	9,672	-	-	-
Investment in ASHP & boiler	S20	-	47,725	-	47,725	-
	S21	-	-	-	-	94,985
Net movement in funds	S22	5,839	24,561	-	30,400	36,727
Reconciliation of funds:						
Total funds brought forward	S23	16,952	268,633	-	285,585	248,858
Total funds carried forward	S24	22,791	293,194	-	315,985	285,585

Section B Balance sheet

	Guidance Note	Unrestricted	Restricted	Endowment	Total this	Total last
		funds	income	funds	year	year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	293,194	-	293,194	265,600
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	293,194	-	293,194	265,600
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	123	-	-	123	3,053
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	33,216	-	-	33,216	19,496
Total current assets	B10	33,339	-	-	33,339	22,549
Creditors: amounts falling due within one year (Note 20)	B11	10,548	-	-	10,548	2,564
Net current assets/(liabilities)	B12	22,791	-	-	22,791	19,985
Total assets less current liabilities	B13	22,791	293,194	-	315,985	285,585
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	22,791	293,194	-	315,985	285,585
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	293,194	-	293,194	268,633
Unrestricted funds	B19	2,791	-	-	2,791	16,952
General Reserve	B20	10,000	-	-	10,000	-
Capital Replacement Reserve	B21	10,000	-	-	10,000	-
Total funds	B22	22,791	293,194	-	315,985	285,585

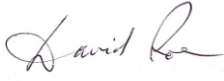
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
	
David Roe	10/20/2023

Signature	Date dd/mm/yyyy
	
Amanda Hall	10/20/2023
	Print name

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

NA
NA
NA

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	
---	--

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs have been allocated between governance costs and other support	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

		✓
--	--	---

Yes No N/a

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

		✓
--	--	---

Yes No N/a

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

		✓
--	--	---

Yes No N/a

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

		✓
--	--	---

Yes No N/a

Redundancy cost The charity made no redundancy payments during the reporting period.

		✓
--	--	---

Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least		3,000	
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Note 3 Income		Analysis of income				
		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	14,656	-	14,656	7,458
	Gift Aid	-	3,686	-	3,686	845
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	16,678	-	16,678	25,000
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	35,020	-	35,020	33,303
Charitable activities:	Membership Subscriptions	50,515	-	-	50,515	42,033
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	250
	Total	50,515	-	-	50,515	42,283
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		50,515	35,020	-	85,535	75,586

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Donations, Gift Aid and grant for ASHP totalling £35,020

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Grants were received totalling £16,678, with £2,000 from iGAS and £14,677 from LoCase, intended for the Air Source Heat Pump Installation.

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C

Notes to the accounts

(cont)

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£				£			
Incurring seeking donations (swimathon)	530	-	-	530	-	-	-	-
Total expenditure on raising funds	530	-	-	530	-	-	-	-
Expenditure on charitable activities:								
Utilities inc. telephone	19,770	-	-	19,770	12,164	-	-	12,164
Chemicals	3,199	-	-	3,199	4,050	-	-	4,050
Repairs to pool	6,772	-	-	6,772	4,581	-	-	4,581
Health and safety	-	-	-	-	221	-	-	221
Insurance	3,959	-	-	3,959	3,564	-	-	3,564
Capital Expenditure	-	-	-	-	-	-	-	-
Other overheads	-	-	-	-	689	-	-	689
Other	774	-	-	774	306	-	-	306
Total expenditure on charitable activities	34,475	-	-	34,475	25,575	-	-	25,575
Separate material item of expense								
Depreciation	-	20,131	-	20,131	-	15,359	-	15,359
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	20,131	-	20,131	-	15,359	-	15,359
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	35,005	20,131	-	55,136	25,575	15,359	-	40,934

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Running The Pool	34,475	-	-	34,475	25,575	-	-	25,575
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	34,475	-	-	34,475	25,575	-	-	25,575

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

Section C**Notes to the accounts****Note 10** **Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
50	50
-	-
-	-
-	-

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	94,985	173,748	33,420	4,776	306,929
Additions - ASHP	-	-	47,725	-	47,725
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	94,985	173,748	81,145	4,776	354,654

14.2 Depreciation and impairments

**Basis	SL40 years	SL 20 years	SL 10 years	SL 5 years	
** Rate	2.50%	5%	10%	20%	

At beginning of the year	2,374	26,064	10,026	2,865	41,329
Disposals	-	-	-	-	-
Depreciation	2,374	8,687	8,115	955	20,131
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	4,748	34,751	18,141	3,820	61,460

14.3 Net book value

Net book value at the beginning of the year	92,611	147,684	23,394	1,911	265,600
Net book value at the end of the year	90,237	138,997	63,005	956	293,194

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year

Last year

	This year	Last year
<i>the effective date of the revaluation</i>		
<i>the name of independent valuer, if applicable</i>		
<i>the methods applied and significant assumptions</i>		
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

	This year	Last year
	£	£
<i>(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.</i>	-	-
<i>(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.</i>	-	-
<i>(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.</i>		

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors (Pay Pal Guest tickets and Gift Aid)	123	3,053
Total	123	3,053

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Examiner fees	50	50	-	-
Gas	1,019	946	-	-
Electricity	6,173	1,160	-	-
Water	3,306	- 48	-	-
Boiler Service	-	456	-	-
Other creditors	-	-	-	-
Total	10,548	2,564	-	-

Section C **Notes to the accounts** **(cont)**

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and in hand
Other
Total

This year £	Last year £
-	-
-	-
33,216	19,496
-	-
33,216	19,496

Section C

Notes to the accounts

(cont)

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Pool Refurbishment Stage 3	R		3,033			- 3,033	-	-
Funds invested in Tangible Fixed Assets	R	Refurbishing the Pool - Fixed Assets	265,600	35,020	- 20,131	12,705	-	293,194
Unrestricted Income	UR	General Surplus	16,952	50,515	- 35,005	- 29,672	-	2,790
Dedicated Fund Reserve	UR	General Reserve	-	-	-	10,000	-	10,000
Dedicated Fund Reserve	UR	Capital Replacement	-	-	-	10,000	-	10,000
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			285,585	85,535	- 55,136	-	-	315,984

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*

No*

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

--

**Independent
examiner's report
on the accounts**

Report to the trustees/ **SHERE SWIMMING POOL CLUB**
members of

On accounts for the year ended	9/30/2023	Charity no	1184796
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Set out on the following pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/09/2023**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

Responsibilities and basis of report I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:



Date:

10/20/2023

Name:	Julie Dudley
Relevant professional qualification(s) or body	NA
Address:	Derries Rad Lane Peaslake
	Guildford Surrey GU5 9PB

Independent examiner's report on the accounts
--

Report to the trustees/ **SHERE SWIMMING POOL CLUB**
members of

On accounts for the year ended	9/30/2023	Charity no	1184796
--------------------------------	-----------	------------	---------

Set out

on the following pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/09/2023**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:



Date:

10/20/2023

Name:	Julie Dudley
Relevant professional qualification(s) or body	NA
Address:	Derries Rad Lane Peaslake
	Guildford Surrey GU5 9PB

SHERE SWIMMING POOL CLUB

England & Wales - Charity number 1184796

Accounts

SHERE SWIMMING POOL CLUB – CIO (SSPC)

TRUSTEES' ANNUAL REPORT for the period to 30 September 2022

OBJECTIVES and ACTIVITIES

Introduction

SSPC operates the pool on behalf of **Shere Parish Council (SPC)**, under a sub-lease, with the Lord of the Manor still owning the freehold land, SPC owning the pool and buildings, and SSPC owning the plant room systems and other equipment which it has installed. SSPC is nevertheless responsible for maintaining the pool and buildings infrastructure as well as the plant room systems, under arrangements agreed with SPC. It became a Charitable Incorporated Organisation (CIO) in 2019.

This Trustees Annual Report (TAR) covers the activities for the year to 30 September 2022, operating as a CIO for the third full year. It has been compiled in accordance with the Charities Statement of Recommended Practice (SORP) – FRS 102.

Given the need to wait for the completion of the new changing rooms this year, the pool opened on 11 May, just over a month after the new regular opening date of the beginning of April.

Purpose

The charitable purpose of the Shere Swimming Pool Club, as set out in the new CIO constitution is: *The promotion of community participation in healthy recreation for the benefit of the inhabitants of Shere Parish and the surrounding neighbourhood by the provision and maintenance of swimming facilities, as well as facilitating the provision of swimming activities and support services.*

Main Activities

The sole activity of the charity is to operate an open-air swimming pool in Shere, for the benefit of everyone in the local community interested in swimming there, all of whom are entitled to become members of the swimming pool club.

This outdoor pool is maintained by volunteers. Members comprise individuals and families, with a total number of memberships of 450, with approximately one third being individuals and two thirds being families, amounting to around 1,350 people being members each year, counting also all those within the families who are permitted to swim. Members are allowed to invite guests, who need to be accompanied by the member, in order to swim.

Public Benefit

The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit and that this has been fully complied with in running the CIO, throughout the year.

Everyone in Shere Parish and immediately surrounding villages who wishes to join is not deterred from doing so due to financial constraints. In financial hardship cases fees are waived, as has been the case this year, as well as our providing free membership to several Ukrainian refugees.

Members receive substantial benefits from use of the pool, including:

- The opportunity to increase physical fitness, and help manage specific health conditions
- The outdoor setting which helps benefit mental well-being and it plays an important part in creating community cohesion and reducing isolation
- Enabling precious family time and increasing childrens swimming confidence.

The club allows other groups to visit and benefit from use of the pool.

Contribution made by volunteers

In the absence of paid employees the pool is run by volunteers. They are involved in all aspects of the successful running of the Club, ranging from the management roles of the trustees, through the pool operations rota team, to the pool cleaning team. Their contribution to the success of the running of the pool safely, and its financial viability are key.

ACHIEVEMENTS and PERFORMANCE

Requirements

Following the major upgrade of the pool and plant room systems in 2020, the priority for 2021/22 has been to complete **Stage 2: A rebuild of the changing rooms and improvement of access for physically disabled swimmers.**

Achievements against objectives set

Stage 2 Rebuild of the Changing Rooms

Some delays occurred during the early stages due to the need to involve an arboriculturist to ensure protection of the large oak tree behind the changing rooms, and to Covid affecting specialist foundations staff availability. However, after this the main contractor, **Rob Arrow Builders** was able to proceed efficiently to successfully complete the project in good time and to a high standard. The project costs amounted to **£94,985**, in line with the budget of £95,000.

Stage 3 Addition of an air source heat pump and new gas boiler

Investigations continued during the year to confirm the benefits from using an air source heat pump (ASHP) to heat the pool, and to develop specific proposals for an optimum configuration of cost-justified ASHP and gas boiler, as well as to identify a suitable supplier and installer. The energy crisis arising from the war in Ukraine, leading to higher gas and electricity prices, has substantially reinforced the business case to save energy costs and the urgency to progress this as soon as possible.

Meanwhile, assessment of the efficiency of the existing gas boilers has identified that they are very inefficient compared with what could be achieved by use of a new gas boiler with an external heat exchanger, which can substantially increase the amount of contact with the water being heated. It has now been determined that the optimum configuration, for flexibility as well as to achieve the most savings, would be a 50 Kw ASHP (rather than a larger pump which would be very much more

expensive), together with a new, more efficient gas boiler. The new boiler would only be used in the very coldest months if the ASHP is not sufficiently efficient at those times, or as a back-up facility for the ASHP.

The combined budget for this project has been estimated at **£37,500**, based on the first supplier quote received. Following the year-end further quotes are now being obtained and evaluated, with a view to determining the most cost-effective preferred supplier choice and finalising the business case and budget shortly.

Further fundraising was initiated in September and has continued through October, resulting in the target of **£20,000** being fully achieved. This was mainly through member donations, along with a fundraising party and a swimathon. It is now expected that a grant funding application will be submitted to LoCase (the Surrey County Council environmental fund) in December, to secure the remaining funds required to fully meet the final budget. It is hoped that up to **£15,000** can be procured, sufficient to proceed with the equipment purchase and installation early in 2023.

FINANCIAL REVIEW

The Accounts have been drawn up as in previous recent years on an accruals basis. These comprise a Statement of Financial Activities (SOFA), a Balance Sheet and a range of Notes to the Accounts, within the CC17 Accounts Pack.

Income and expenditure

a) Operating income and expenses

Subscription revenue increased from £42,033 last year to **£44,108** for 2022, due to minor changes in the mix of memberships as between individuals and families and more guest fees being received.

Total income of **£44,358** is classified as Unrestricted Funds in the SOFA and Note 3, meaning that it can be used to fund any routine expenditure.

Operating expenditure (before depreciation) reflects the costs of operating the pool for the slightly shorter season, from **11 May** to **9 October**, the late opening being due to delays in the completion of the new changing rooms. However, overall operating costs have still increased to **£25,575** compared with £23,226 in 2021. In particular, maintenance costs were up by around **£3,500** largely due to inclusion for the first time of annual servicing costs for the new plant room systems, chemicals costs were higher by around **£2,000** due to the move from chlorine to bromine at higher prices, and there was an exceptional water charge of **£3,600**, due to final agreement on the cost of a water leak in a previous year. Set against this, gas heating costs were down by **£4,000**, due to the combined effect of reducing the water temperature by two degrees and some very hot weather, especially in July and August. Operating expenditure is analysed in Note 6 to the Accounts.

Depreciation of **£15,359** represents a further deduction from income to take into account, but does not represent money actually paid out, just a provision for future expenditure. It is therefore shown as a deduction from Restricted Income Funds (the grants and donations), as set out in the SOFA and

Note 6 to the Accounts. This figure is **£2,374** higher than for last year, due to inclusion of depreciation on the cost of the new changing rooms for the first time.

b) Grants, donations and gift aid

The final portion of the Sport England grant of **£25,000** for the changing rooms was received during the year.

In addition, members made donations including gift aid this year of **£8,303**, compared to the **£19,538** donated last year. However, around a further **£17,000** was received just after the year-end, in October, relating to the ASHP fundraising campaign. A further environmental grant of **£2,000** has been awarded but not yet received from iGAS.

Fixed Assets

The cost of rebuilding the changing rooms, amounting to **£94,985**, has been included in Fixed Assets this year. Depreciation has been charged on the changing rooms at a low rate of only 2.5% per annum, given the long life expectancy of these new assets.

Financial position at end of period

Unrestricted funds have been increased by the net operating surplus of **£18,783**. Restricted funds have been reduced by resources expended on capital expenditure of **£94,985** and depreciation of **£15,359**, offset by funds received from grants, donations and gift aid, resulting in a net reduction of **£77,041**. In combination this has resulted in net expenditure across unrestricted and restricted funds totalling **£58,258** for the year.

The availability of **£46,346** unrestricted funds brought forward plus the 2022 operating surplus of **£18,783** has then provided the basis for a transfer of **£45,177** to restricted funds to pay for the balance of the capital expenditure on the changing rooms, whilst still leaving a reasonable level of unrestricted funds carried forward as net current assets of **£16,952**. This represents a healthy financial position at the year-end.

Meeting future funding requirements

Stage 3 of the pool upgrade project will require a total of an estimated **£37,500** in funds. The general reserve previously established of **£6,000** limits the use of the unrestricted funds, leaving **£10,952** available to contribute to future capital projects and any other contingent costs. However, given the high overall level of uncertainty facing the energy market and economy more widely (see discussion of financial risks below), the trustees would like to increase this general reserve to **£10,000**, leaving only around **£7,000** available to help fund Stage 3, for this next financial year, plus the iGAS grant of **£2,000**. Coupled with the additional donations received in October of around **£17,000** there should therefore be around **£26,000** available to contribute to Stage 3 costs, leaving a shortfall of **£11,500** to be met through the LoCase grant being applied for, and/ or other funding sources.

At this point in time the Stage 3 budget has still to be finalised and it is not clear whether SSPC will be successful in its application for the LoCase grant funding. However, the maximum which can be applied for is 40% of the project costs, which would amount to **£15,000**, based on the existing cost

budget. So if this is obtained in full it should be possible to proceed with the acquisition of the ASHP and new gas boiler.

Principal financial risks

The Stage 1 upgrade project has already resulted in lower ongoing annual operational costs, given the increased efficiency of new plant room systems. There should continue to be much lower ongoing repairs and maintenance costs, given the much greater reliability of new systems and improved condition and greater sustainability of the pool structure. The increase in membership subscriptions last year has also helped, in achieving operational surpluses for the last two years.

With the new chemical treatment of the pool using bromide having now stabilised, it is mainly the level of future energy costs which gives rise to the greatest financial uncertainty for the medium term future. Although COVID has not disappeared it should be possible to continue to operate the pool safely in future years, as this last year, utilising the booking system and lanes.

Fortunately the existing three year fixed rate energy contracts continue part way into next season, which reduces the cost escalation risks for next year. While the electricity contract ends at the end of March, the gas contract extends into mid-July. However, thereafter it is still very uncertain as to what will happen to energy prices in the marketplace and to what extent the government will provide financial support for businesses such as swimming pools. The Chancellor indicated in his Autumn statement that financial support for high energy prices would now be provided until March 2024, but no details were provided as to what this will mean in practice for businesses, or which businesses would be considered to be vulnerable and therefore qualify for this support.

As prices were increasing very rapidly in August and there was an expectation that prices would be considerably higher by April 2023 and beyond, the trustees were faced with the prospect that it might be very difficult to obtain any new fixed price contracts at economic tariffs if we waited until next year. Given that suppliers were offering new contracts from next year in advance, and in the absence of any promises of support from the government at that stage, a decision was therefore taken to obtain the best fixed rates then available in order to provide some future certainty as to maximum costs, and to manage the high level of risk. New three year contracts for 2023 to 2025 were therefore entered into at much higher prices than currently being paid.

It is currently unclear, if the government does allow fixed price contracts to be overridden for businesses in the shorter term, as they have indicated that they would when providing financial support, whether this would mean that they could be avoided for the remainder of their duration thereafter, for 2024 and 2025. This would be much appreciated, especially if rates in the marketplace have fallen below contract rates by that point. SSPC will certainly be pressing with the suppliers for these contracts to be set aside if it seems likely that cheaper rates could then be obtained nearer the time when the existing contracts come to an end, and bearing in mind the level of government financial support confirmed by then.

Clearly it is hoped that, if the ASHP and new gas boiler can be acquired and installed before next swimming season, the overall gas consumption would come down very substantially, even recognising that electricity consumption will increase. Significant efforts will also be made to reduce

energy consumption by continuing to run the pool at a lower water temperature of 26 degrees, rather than the previous normal temperature of 28 degrees, if possible.

Allowing for only a conservative estimate of all such savings, the likely costs of gas and electricity at the higher new contract prices have been calculated and the effect on operating costs and financial viability of the club assessed. As a result it has been confirmed that the pool should still be able to operate at a reasonable surplus, even if the full new three year contract prices need to be paid until 2025, if there is no government financial support forthcoming.

The financial risks considered to be facing SSPC are still therefore considered to be relatively low and manageable for the next three years at least, with known maximum energy prices.

STRUCTURE, GOVERNANCE and MANAGEMENT

Constitution

The constitution in use complies with Charity Commission standards, as applicable for a CIO (charitable incorporated organisation). Particular features of the constitution are:

- Pool members all become voting members of the CIO
- This is through adoption of the 'Association' CIO model
- Voting will normally be through attendance at general meetings (AGMs, EGMs)
- No activities can be undertaken which are in conflict with the charitable purposes of the organisation (for example, the club is not allowed to make a profit – though this does not represent a change from the previous 'non-profit making' status)
- 1/3 of trustees retire by rotation at the AGM each year (though they can be re-appointed).

Trustees

Trustees are recruited from the membership of the club, based on names normally put forward to the AGM and confirmed by voting of those members attending. It is, however, possible for them to be appointed at other times of the year, and for any such extra appointments to be ratified at the subsequent AGM. All Trustees including the four officers of the club appointed last year have continued to perform their roles during the 21/22 financial year, with no changes. The roles of Trustees and their appointments will be re-considered at the 2022 AGM, scheduled to be held on 12 December.

Management

The four officers of the club, who are also trustees, comprise the Chairman, Secretary, Treasurer and Membership Secretary. There are currently thirteen trustees in all. All sub-committees are led by trustees and have clear responsibilities and goals, to take forward the many ambitious initiatives being pursued by the club. These comprise the Pool Operations sub-committee (led by the Pool Operations Manager, supported by a Deputy Manager), the Risk sub-committee (led by the Health and Safety Manager), the Fundraising sub-committee (led by the Chairman) and the Membership sub-committee (led by the Membership Secretary).

Shere Parish Council

As the main lessor of the pool and with overall responsibility for promotion of community initiatives, Shere Parish Council (SPC) continues to take a keen interest in pool management matters and provides financial support where needed. SPC has a representative attending all trustee meetings and providing close communication with the Parish Council.

REFERENCE AND ADMINISTRATIVE DETAILS

Name

The name of the charitable incorporated organisation is: **Shere Swimming Pool Club.**

Charity Registered Number: 1184796

Principal Address

The Secretary, Town Clays, Gomshall Lane, Shere, Guildford, Surrey. GU5 9HE.

Names of Trustees

(pending any changes following the AGM on 12 December 2022):

David Roe (Chairman), Jenny Taylor (Secretary), Amanda Hall (Treasurer), David Pryor (Membership Secretary), Clive Stevens (Pool Operations Manager), Steve Moggs (Health and Safety Manager and Deputy Pool Operations Manager), Barry Arnfield (Plant Room Systems), Roger Troughton (Website and Technology Manager), Betty Fitzpatrick (Pool Cleaning Manager), Marion Taylor-Cotter (Publicity), Ian Allen, Jenny Kingcome, Martin Knights.

(Jonathan Cross is the SPC representative on the Trustees Committee).

Funds held as custodian trustees



None. Not applicable.

Exemptions from disclosure

None.

Declarations

Signed on behalf of the charity's trustees:

Signature(s)		
Full name(s)	David Roe	Amanda Hall
Position	Chairman	Treasurer
Date:	18.11.22	18.11.22



Shere Swimming Pool Club			Charity No (if any)	1184796
Annual accounts for the period				
Period start date	01/10/2021	To	30/09/2022	

Section A Statement of financial activities



Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01		8,303	-	8,303	19,538
Charitable activities	S02	44,108	-	-	44,108	42,033
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05		25,000	-	25,000	
Other	S06	250	-	-	250	250
Total	S07	44,358	33,303	-	77,661	61,821
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	25,575	-	-	25,575	23,226
Capital Expenditure	S10		94,985	-	94,985	-
Depreciation	S11	-	15,359	-	15,359	12,985
Total	S12	25,575	110,344	-	135,919	36,211
Net income/(expenditure) before investment gains/(losses)	S13	18,783	- 77,041	-	- 58,258	25,610
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	18,783	- 77,041	-	- 58,258	25,610
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	- 45,177	45,177	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-		-	-	-
Investment in new changing room fixed assets	S19		94,985	-	94,985	-
Net movement in funds	S20	- 26,394	63,121	-	36,727	25,610
Reconciliation of funds:						
Total funds brought forward	S21	43,346	205,512	-	248,858	223,248
Total funds carried forward	S22	16,952	268,633	-	285,585	248,858

Section B Balance sheet

Guidance Note

			Unrestrict ed funds	Restricted income funds	Endowme nt funds	Total this year	Total last year
			£ F01	£ F02	£ F03	£ F04	£ F05
Fixed assets							
Intangible assets (Note 15)	B01	-	-	-	-	-	-
Tangible assets (Note 14)	B02	-	265,600	-	265,600	185,974	
Heritage assets (Note 16)	B03	-	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-	-
Total fixed assets	B05	-	265,600	-	265,600	185,974	
Current assets							
Stocks (Note 18)	B06	-	-	-	-	-	-
Debtors (Note 19)	B07	20	3,033	-	3,053	5,046	
Investments (Note 17.4)	B08	-	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	19,496		-	19,496	64,884	
Total current assets	B10	19,516	3,033	-	22,549	69,930	
Creditors: amounts falling due within one year (Note 20)	B11	-	2,564	-	-	2,564	7,046
Net current assets/(liabilities)	B12	16,952	3,033	-	19,985	62,884	
Total assets less current liabilities	B13	16,952	268,633	-	285,585	248,858	
Creditors: amounts falling due after one year (Note 20)	B14			-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-	-
Total net assets or liabilities	B16	16,952	268,633	-	285,585	248,858	
Funds of the Charity							
Endowment funds (Note 27)	B17	-			-	-	
	B18		268,633		268,633	205,512	
Unrestricted funds	B19	16,952		-	16,952	43,346	
Revaluation reserve	B20				-		
Total funds	B21	16,952	268,633	-	285,585	248,858	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yy
	David Roe	15/11/2022
	Amanda Hall	14/11/2022

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	N/A
Disclosure of any uncertainties that make the going concern assumption doubtful;	N/A
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	3,000	Yes	No	N/a
	They are valued at cost.		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		Yes	No	N/a
			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.		Yes	No	N/a
			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Note 3 Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Donations and legacies:					
Donations and gifts	-	7,458	-	7,458	11,000
Gift Aid	-	845	-	845	8,538
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	25,000	-	25,000	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	-	33,303	-	33,303	19,538
Charitable activities:					
Membership Subscriptions	44,108	-	-	44,108	42,033
	-	-	-	-	-
	-	-	-	-	-
Other	250	-	-	250	250
Total	44,358	-	-	44,358	42,283
Other trading activities:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	-	-	-	-	-
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Separate material item of income:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	44,358	33,303	-	77,661	61,821

Other information:

All income in the year was unrestricted except for: (please provide description and amounts)

Donations, Gift Aid and grant for refurbishment of pool totalling £33,303

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Utilities inc. telephone	12,164	-	-	12,164	15,158	-	-	15,158
Chemicals	4,050	-	-	4,050	2,065	-	-	2,065
Repairs to pool	4,581	-	-	4,581	1,023	-	-	1,023
Health and safety	221	-	-	221	737	-	-	737
Insurance	3,564	-	-	3,564	3,146	-	-	3,146
Capital Expenditure			-	-	-	-	-	-
Other overheads	689	-	-	689	938	-	-	938
Other	306	-	-	306	160	-	-	160
Total expenditure on charitable activities	25,575	-	-	25,575	23,227	-	-	23,227
Separate material item of expense								
Depreciation	-	15,359	-	15,359	12,985	-	-	12,985
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	15,359	-	15,359	12,985	-	-	12,985
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	25,575	15,359	-	40,934	36,212	-	-	36,212

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C**Notes to the accounts****Note 10** **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
50	50
-	-
-	-
-	-

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Pool and Plant Room Refurbishment Costs	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	173,748	33,420	4,776	211,944
Additions	94,985	-	-	-	94,985
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	94,985	173,748	33,420	4,776	306,929

**Basis	SL 40 years	SL 20 years	SL 10 Years	SL 5 Years	
** Rate	2.50%	5%	10%	20%	

At beginning of the year	-	17,376	6,684	1,910	25,970
Disposals	-	-	-	-	-
Depreciation	2,374	8,688	3,342	955	15,359
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	2,374	26,064	10,026	2,865	41,329

14.3 Net book value

Net book value at the beginning of the year	-	156,372	26,736	2,866	185,974
Net book value at the end of the year	92,611	147,684	23,394	1,911	265,600

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C **Notes to the accounts** **(cont)**

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors

This year	Last year
£	£
-	-
-	-
3,053	5,046
3,053	5,046

Total

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors
Prepayments and accrued income
Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total	-

2022 debtors

Yule Gift Aid	25.00
Blackwell Guest tickets	20.00
CAF report Accrued	<u>3008.12</u>
	3053.12

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	2,564	7,046	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	2,564	7,046	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period	
Amounts added in current period	
Amounts released to income from previous periods	
Balance at the end of the reporting period	

This year £	Last year £
-	-
-	-
-	-
-	-

2022 accruals	
Examiner fees	50.00
Gas	946.26
Electric	1,159.74
Boiler service	456.00
Water	- 48.44
Total	2,563.56

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
19,496	64,884
-	-
19,496	64,884

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Pool Refurbishment Stage 2/3	R		19,538	33,303		- 49,808	-	3,033
Funds invested in Tangible Fixed Assets	R		185,974	-	- 15,359	94,985		265,600
Unrestricted Funds	U		43,346	44,358	- 25,575	- 45,177	-	16,952
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	248,858	77,661	- 40,934	-	-	285,585



**Independent
examiner's report
on the accounts**

Report to the trustees/ **SHERE SWIMMING POOL CLUB**
members of

On accounts for the year ended		Charity no	1184796
---------------------------------------	--	-------------------	---------

Set out on the following pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/09/2022**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

Responsibilities and basis of report I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: **Date:** 14/11/2022

Name:	Julie Dudley
Relevant professional qualification(s) or body	NA
Address:	Derries Rad Lane Peaslake Guildford Surrey GU5 9PB



**Independent
examiner's report
on the accounts**

Report to the trustees/ **SHERE SWIMMING POOL CLUB**
members of

On accounts for the year ended		Charity no	1184796
---------------------------------------	--	-------------------	---------

Set out on the following pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/09/2022**

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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 which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:



Date:

14/11/2022

Name:	Julie Dudley
Relevant professional qualification(s) or body	NA
Address:	Derries Rad Lane Peaslake Guildford Surrey GU5 9PB

SHERE SWIMMING POOL CLUB

England & Wales - Charity number 1184796

Accounts

SHERE SWIMMING POOL CLUB – CIO (SSPC)

TRUSTEES' ANNUAL REPORT for the period to 30 September 2021

OBJECTIVES and ACTIVITIES

Introduction

SSPC operates the pool on behalf of **Shere Parish Council (SPC)**, under a sub-lease, with the Lord of the Manor still owning the freehold land, SPC owning the pool and buildings, and SSPC owning the plant room systems and other equipment which it has installed. SSPC is nevertheless responsible for maintaining the pool and buildings infrastructure as well as the plant room systems, under arrangements agreed with SPC. It became a Charitable Incorporated Organisation (CIO) in 2019.

This Trustees Annual Report (TAR) covers the activities for the year to 30 September 2021, operating as a CIO for the second full year. It has been compiled in accordance with the Charities Statement of Recommended Practice (SORP) – FRS 102.

Despite some ongoing COVID 19 restrictions, and following completion of the substantial upgrade to the pool and plant room systems last year, it has been possible to open the pool one month earlier than usual this year, at the beginning of April.

Purpose

The charitable purpose of the Shere Swimming Pool Club, as set out in the new CIO constitution is: *The promotion of community participation in healthy recreation for the benefit of the inhabitants of Shere Parish and the surrounding neighbourhood by the provision and maintenance of swimming facilities.*

A broadening of this purpose has been agreed by the Charities Commission this year, with the addition of the words *'as well as facilitating the provision of swimming activities and support services'*. This is simply to enable a range of activities, such as lessons and events, to be facilitated, to the extent that these are agreed by the trustees and members in the future.

Main Activities

The sole activity of the charity is to operate an open-air swimming pool in Shere, for the benefit of everyone in the local community interested in swimming there, all of whom are entitled to become members of the swimming pool club.

This outdoor pool is maintained by volunteers. Members comprise individuals and families, with a total number of memberships of 450, with approximately one third being individuals and two thirds being families, amounting to around 1,350 people being members each year, counting also all those within the families who are permitted to swim. Members are allowed to invite guests, who need to be accompanied by the member in use of the pool.

Public Benefit

The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit and that this has been fully complied with in running the CIO, throughout the year.

Everyone in Shere Parish and immediately surrounding villages who wishes to join is not deterred from doing so due to financial constraints. In financial hardship cases fees are waived.

Members receive substantial benefits from use of the pool, including:

- The opportunity to increase physical fitness, and help manage specific health conditions
- The outdoor setting helps benefit mental well-being and it plays an important part in creating community cohesion and reducing isolation
- The Pool provides precious family time and increases the childrens' swimming confidence.

The club allows other groups to visit and benefit from use of the pool, such as this year a scout troop camping nearby.

Contribution made by volunteers

Volunteers provide substantial part-time support for the pool, in the absence of paid employees to operate the pool. They are involved in all aspects of the successful running of the Club, ranging from the management roles of the trustees, through the pool operations rota team, to the pool enclosure rota team. Their contribution to the success of the running of the pool safely, and its financial viability are key.

ACHIEVEMENTS and PERFORMANCE

Requirements

Plans had been made and confirmed in 2019 for a substantial upgrade to the pool. This comprised:

Stage 1: Re-rendering of the pool structure, plus a substantial upgrade of the plant room systems (filters, pumps, pipework, skimmers, chemical water treatment), to increase the rate of water flow and thereby help enhance water quality and efficiency of pool maintenance.

Stage 2: A rebuild of the changing rooms and improvement of access for physically disabled swimmers.

Achievements against objectives set

Stage 1 work was completed successfully in July last year. Following partial lifting of the COVID restrictions the pool was then re-opened on 1 August 2020. This provided a significantly enhanced swimming experience for members and guests, with the new booking system and lanes enabling safe swimming to be pursued, with reduced numbers using the pool at any one time, during remaining COVID restrictions.

Stage 2 Planning for the Rebuild of the Changing Rooms

Work to plan for the rebuilding of the changing rooms has continued during 2021. The work planned includes raising up the new changing cubicles to pool level, incorporating a dedicated changing room for disabled swimmers, ramps to improve disabled access to the pool, new toilet facilities, a better signing-in office, as well as secure chemical and other storage facilities.

Minor changes to these plans received re-confirmation of planning permission from Guildford Borough Council early in the year. An invitation to tender was then issued to a range of local building contractors, bids evaluated and a preferred builder selected, based on value for money considerations.

A range of surveys has also been conducted, including structural, topographical and tree surveys, as a basis for refining the specification of works. This has resulted in a modification to the foundation design, to ensure protection of nearby trees, as well as the introduction of a specialist contractor, **Geobond**, to undertake the work on the foundations. They will work alongside the selected main builder, **Rob Arrow Builders** to undertake the project.

The overall cost budget for the project has now been agreed as **£95,000**, including the cost of surveys and Building Control review, as well as a small contingency. Contracts have now been signed and work is scheduled to start in early November 2021. Funds already obtained and promised are sufficient to cover these costs in full, as explained below.

Possible replacement of gas boilers and addition of an air source heat pump

Investigation has continued to consider whether there might be justifiable benefits to supplementing the existing gas boilers, for heating the pool, with the introduction of an air source heat pump (ASHP). This would work in conjunction with the existing gas boilers for the moment, as these have been assessed as still having several years of useful life left.

However, the ASHP would enable the use of gas to be reduced, saving costs and significantly reducing carbon emissions, to provide environmental benefits. The ASHP would be used to more cheaply maintain the heated pool temperature throughout the swimming season. It might also provide a better way to now keep the pool heated to the minimum temperature required throughout the winter months in future years, to ensure that the new tiles are protected from any danger from freezing cold weather.

This assessment work is now nearing completion. Quotes are being obtained from suppliers, to meet a more detailed specification, including installation, and it is hoped that the business case and budget can now be finalised soon. The extra funding requirement can then be confirmed. Initial indications are that the cost will be in the range **£20,000-£30,000**. Every effort will be made to minimise this through competitive tendering. It is then hoped that sufficient extra funds can be procured to install the ASHP during this next year, 2021/22.

FINANCIAL REVIEW

The Accounts have been drawn up for the second year on an accruals basis. This comprises a Statement of Financial Activities (SOFA), a Balance Sheet and a range of Notes to the Accounts, within the CC17 Accounts Pack.

Income and expenditure

a) Operating income and expenses

Subscription revenue increased from £30,266 last year to **£42,033** for 2021, due to the higher member subscription rates, which were raised from £40 to **£50** for individuals and £80 to **£100** for families. This increase, the first in five years was agreed at last year's AGM to help fund Stage 2 of the upgrade programme. Income also benefitted this year from a return to allowing the maximum number of memberships (450). This had been restricted last year to around 90% of normal capacity, due to the onset of the covid crisis and recognition that there would need to be limits on the numbers swimming at the pool.

Total income of **£42,283** is classified as Unrestricted Funds in the SOFA and Note 3, meaning that it can be used to fund any routine expenditure.

Operating expenditure (before depreciation) reflects the costs of operating the pool for the full extended season, from **1 April to 3 October** compared to the COVID restricted 1 August to 11 October last year. Operating costs total **£23,226** compared with £14,139 in 2020. In particular, gas and electricity, along with insurance for the new plant room systems, have cost more, while water costs are less, as a result of reconnecting to use the water supply from the well at the Shere Surgery, (rather than having to rely on mains supplies).

This has all led to a much improved operating surplus of **£19,057** for the year compared to a deficit of **£1,766** from unrestricted fund income for 2020. Operating expenditure is analysed in Note 6 to the Accounts.

Depreciation of **£12,985** represents a further deduction from income to take into account, but does not represent money actually paid out, just a provision for future expenditure. It is therefore shown as a deduction from Restricted Income Funds (the grants and donations), as set out in the SOFA and Note 6 to the Accounts. This figure is the same as for last year.

b) Grants, donations and gift aid

Members again made substantial donations this year, amounting to **£11,000** compared to the £10,383 donated last year, contributing significantly to the extra fundraising targets.

In addition, gift aid amounting to **£8,538** was received from Her Majesty's Revenue and Customs (HMRC), representing amounts due in respect of donations received in 2020 and 2021, including subscriptions not refunded in 2020 and allowed to be treated as member donations.

One further grant application was made, to the Philip Harrison Foundation, which supports disabled people involved in sport, in particular. However, this was unsuccessful, probably because the

proportion of disabled people likely to benefit from the next stage of the SSPC development is relatively modest, rather than this being the main focus for the investment.

Fixed Assets

No further additions to fixed assets occurred during the year, pending commencement of the rebuilding of the changing rooms, which will not begin until November 2021. The depreciation charge of £12,985 for the year therefore relates only to the upgraded pool infrastructure and plant room systems, which were completed last year.

Financial position at end of period

The net operating surplus of **£19,057**, together with funds from donations and gift aid less depreciation: £19,538 - £12,985 = **£6,553** have resulted in increases in unrestricted and restricted funds respectively, totalling **£25,610** for the year, in combination.

£4,844 carried forward as a prepayment in current assets represents capital expenditure incurred as preliminary expenditure, for specification and survey work relating to the Stage 2 Rebuild. This will be treated as capital expenditure along with the other Stage 2 costs, once the project is complete, and transferred to fixed assets next year.

Net current assets have increased by **£38,595** from £24,289 in 2020 to £62,884 in 2021, with the difference between this increase and the increase in total funds of £25,610 being the depreciation charge of £12,985). This is a healthy financial position, with surplus funds being ear-marked to support Stage 2 of the Pool Upgrade Project.

Meeting future funding requirements

Subject to the **£6,000** general reserve established last year, it should be possible to utilise most of the cash funds accumulated from operations and fundraising during the year, and previously, to pay for the Stage 2 project. Net current assets of **£62,884** less this **£6,000** reserve amounts to **£56,884**, which can therefore be considered as the maximum currently available to contribute to Stage 2 funding.

In addition, a further grant of **£25,000** was promised for Stage 2 by **Sport England** last year, and **Shere Parish Council** has promised to provide a loan of **£20,000**. These amounts bring the total funds available to fund Stage 2 to **£101,884**. This exceeds the cost budget agreed for Stage 2 of **£95,000**, by **£6,884**. Together with the contingency built into the cost budget there should therefore be a surplus left from the main Stage 2 project of up to around **£9,000**.

The loan from SPC is repayable over five years. This would in principle result in repayments of **£4,000** per annum, although this might be varied by agreement, to defer higher payments until the later years within this term, if necessary. However, the Trustees are confident that it should be possible to make £4,000 repayments every year over the five year period, out of expected future operational surpluses. Given this and the expected sufficiency of funds, the 'go ahead' for Stage 2 of the project to commence has therefore been approved by the Trustees.

At this stage the expected surplus would not, though, be sufficient to fully fund the additional investment envisaged in an Air Source Heat Pump (ASHP). With expected costs in the range £20-30,000 and the Stage 2 budget surplus estimated as up to a possible £9,000, the funding shortfall might still be in the region of £10-20,000, or possibly even more, if the Stage 2 contingency and surplus need to be utilised during Stage 2, to any material extent.

A further grant application is therefore in progress, with **Your Fund Surrey**, a major initiative from **Surrey County Council**, designed to invest in a wide range of community development projects around the county, over the next five years. The availability of other funds, geared to supporting projects with environmental benefits is also being explored. As part of this process consideration is also being given to whether sufficient additional funds might also be obtained so that it is not necessary to obtain all or part of the loan for Stage 2 from SPC. Greater utilisation of expected operational surpluses from the 2022 swimming season will also be considered.

Principal financial risks

The Stage 1 upgrade project has already resulted in lower ongoing annual operational costs for the foreseeable future, given the increased efficiency of new plant room systems. There should continue to be much lower ongoing repairs and maintenance costs, given the much greater reliability of new systems and improved condition and greater sustainability of the pool structure. The recent increase in membership subscriptions should also help, in achieving operational surpluses for the next two or three years.

However, it should also be recognised that gas costs have recently risen very significantly and that electricity costs are also increasing. Operational expenditure will therefore require careful managing for the future. Increased gas prices should help justify the business case for investing in an ASHP so that, if this can be funded, this should reduce the level of gas consumption. This should usefully reduce, though probably not totally offset the effect of the increase.

It has proved possible to manage the effect of ongoing COVID restrictions again this year, by continuing to deploy the booking system devised last year, in conjunction with the use of lanes. If COVID continues to be an issue for the future, it is hoped and expected that the pool should continue to be able to operate, with the full complement of members and membership income for the future.

Overall, therefore, despite higher expected energy costs, the trustees believe that it should be possible to continue to operate the pool at a financial surplus. The financial risks considered to be facing SSPC are therefore considered to be relatively low for the foreseeable future.

STRUCTURE, GOVERNANCE and MANAGEMENT

Constitution

The constitution in use is compliant with Charity Commission standards, as applicable for a CIO (charitable incorporated organisation).

Particular features of the constitution are:

- Pool members all become voting members of the CIO
- This is through adoption of the 'Association' CIO model
- Voting will normally be through attendance at general meetings (AGMs, EGMs)
- No activities can be undertaken which are in conflict with the charitable purposes of the organisation (for example, the club is not allowed to make a profit – though this does not represent a change from the previous 'non-profit making' status)
- 1/3 of trustees retire by rotation at the AGM each year (though they can be re-appointed).

Trustees

Trustees are recruited from the membership of the club, based on names normally put forward to the AGM and confirmed by voting of those members attending. It is, however, possible for them to be appointed at other times of the year, and for any such extra appointments to be ratified at the subsequent AGM.

All Trustees including the four officers of the club appointed last year have continued to perform their roles during the 20/21 financial year, with no changes. The roles of Trustees and their appointments will be re-considered at the 2021 AGM, scheduled to be held on 15 November.

Management

The four officers of the club, who are also trustees, comprise the Chairman, Secretary, Treasurer and Membership Secretary. There are currently fourteen trustees in all.

All sub-committees are led by trustees and have clear responsibilities and goals, to take forward the many ambitious initiatives being pursued by the club.

These comprise the Pool Operations sub-committee (led by the Pool Operations Manager, supported by a Deputy Manager), the Risk sub-committee (led by the Health and Safety Manager), the Fundraising sub-committee (led by the Chairman) and the Membership sub-committee (led by the Membership Secretary).

Shere Parish Council

As the main lessor of the pool and with overall responsibility for promotion of community initiatives, Shere Parish Council (SPC) continues to take a keen interest in pool management matters and provides financial support where needed. SPC has a representative attending all trustee meetings and providing close communication with the Parish Council.

REFERENCE AND ADMINISTRATIVE DETAILS

Name

The name of the charitable incorporated organisation is: **Shere Swimming Pool Club**.

Charity Registered Number: 1184796

Principal Address

The Secretary, Town Clays, Gomshall Lane, Shere, Guildford, Surrey. GU5 9HE.

Names of Trustees

(pending any changes following the AGM on 15 November 2021):

David Roe (Chairman), Jenny Taylor (Secretary), Amanda Hall (Treasurer), David Pryor (Membership Secretary), Clive Stevens (Pool Operations Manager), Steve Moggs (Health and Safety Manager and Deputy Pool Operations Manager), Barry Arnfield (Plant Room Systems), Roger Troughton (Website and Technology Manager), Betty Fitzpatrick (Pool Cleaning Manager), Marion Taylor-Cotter (Publicity), Ian Allen, Jenny Kingcome, Rosie Williams, Martin Knights.

(Jonathan Cross is the SPC representative on the Trustees Committee).

Funds held as custodian trustees



None. Not applicable.

Exemptions from disclosure

None.

Declarations

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	David Roe	Amanda Hall
Position	Chairman	Treasurer
Date: 26.10.21		



Shere Swimming Pool Club		Charity No (if any)	1184796
Annual accounts for the period			
Period start date	01/10/2020	To	30/09/2021

Section A Statement of financial activities

Recommended categories by activity

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total

Resources expended (Note 6)

Expenditure on:

Raising funds

Charitable activities

Capital Expenditure

Depreciation

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

Guidance Notes



	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01		19,538	-	19,538	10,383
S02	42,033	-	-	42,033	30,266
S03	-	-	-	-	-
S04	-	-	-	-	8
S05	-	-	-	-	130,000
S06	250	-	-	250	-
S07	42,283	19,538	-	61,821	170,658
S08	-	-	-	-	-
S09	23,226	-	-	23,226	14,139
S10	-	-	-	-	-
S11	-	12,985	-	12,985	12,985
S12	23,226	12,985	-	36,211	27,123
S13	19,057	6,553	-	25,610	143,534
S14	-	-	-	-	-
S15	19,057	6,553	-	25,610	143,534
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	19,057	6,553	-	25,610	143,534
S21	24,289	198,959	-	223,248	79,714
S22	43,346	205,512	-	248,858	223,248

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	185,974	-	185,974	198,959
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	185,974	-	185,974	198,959
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	202	4,844	-	5,046	5,406
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	45,346	19,538	-	64,884	34,971
Total current assets		B10	45,548	24,382	-	69,930	40,377
Creditors: amounts falling due within one year							
	(Note 20)	B11	3,241	3,805	-	7,046	16,088
Net current assets/(liabilities)		B12	42,307	20,577	-	62,884	24,289
Total assets less current liabilities		B13	42,307	206,551	-	248,858	223,248
Creditors: amounts falling due after one year							
	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	42,307	206,551	-	248,858	223,248
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	206,551	-	206,551	198,959
Unrestricted funds		B19	42,307	-	-	42,307	24,289
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	42,307	206,551	-	248,858	223,248

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	David Roe	27/10/2021
	Amanda Hall	27/10/2021

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	N/A
Disclosure of any uncertainties that make the going concern assumption doubtful;	N/A
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Settlement of insurance claims	<p>Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Investment gains and losses	<p>This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least 3,000	Yes	No	N/a
	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	-	11,000	-	11,000	10,333
	Gift Aid	-	8,538	-	8,538	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	130,000
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	17,952
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total	-	19,538	-	19,538	158,285	
Charitable activities:	Membership Subscriptions	42,033	-	-	42,033	-
		-	-	-	-	-
		-	-	-	-	-
	Other	250	-	-	250	-
Total	42,283	-	-	42,283	-	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	42,283	19,538	-	61,821	158,285	

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Donations, Gift Aid for refurbishment of pool totalling £19,538

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Utilities inc. telephone	15,158	-	-	15,158	7,749	-	-	7,749
Chemicals	2,065	-	-	2,065	1,796	-	-	1,796
Repairs to pool	1,023	-	-	1,023	405	-	-	405
Health and safety	737	-	-	737	1,017	-	-	1,017
Insurance	3,146	-	-	3,146	1,290	-	-	1,290
Capital Expenditure								
Other overheads	938	-	-	938	1,882	-	-	1,882
Other	160	-	-	160				
Total expenditure on charitable activities	23,226	-	-	23,226	14,139	-	-	14,139
Separate material item of expense								
Depreciation	-	12,985	-	12,985	12,985	-	-	12,985
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	12,985	-	12,985	12,985	-	-	12,985
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	23,226	12,985	-	36,211	27,124	-	-	27,124

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
50	100
-	-
-	-
-	-

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Pool and Plant Room Refurbishment Costs	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	173,748	33,420	4,776	211,944
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	173,748	33,420	4,776	211,944

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL 20 years	SL 10 Years	SL 5 Years	
** Rate		5%	10%	20%	

At beginning of the year	-	8,688	3,342	955	12,985
Disposals	-	-	-	-	-
Depreciation	-	8,688	3,342	955	12,985
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	17,376	6,684	1,910	25,970

14.3 Net book value

Net book value at the beginning of the year	-	165,060	30,078	3,821	198,959
Net book value at the end of the year	-	156,372	26,736	2,866	185,974

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
5,046	5,406
5,046	5,406

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	7,046	4,750	-	-
Taxation and social security	-	-	-	-
Other creditors	-	11,338	-	-
Total	7,046	16,088	-	-

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
64,884	34,971
-	-
64,884	34,971

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Pool Refurbishment Stage 2	R		-	19,538	-	-	-	19,538
Tangible Assets	R		198,959	-	12,985	-	-	185,974
Net Assets	U		24,289	42,283	23,226	-	-	43,346
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	223,248	61,821	36,211	-	-	248,858



**Independent
examiner's report
on the accounts**

**Report to the trustees/ SHERE SWIMMING POOL CLUB
members of**

On accounts for the year ended	30 th September 2021	Charity no	1184796
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Set out on the following pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/09/2021**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

Responsibilities and basis of report I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date: 21.10.2021

Name:	Julie Dudley
Relevant professional qualification(s) or body	NA
Address:	Derries Rad Lane Peaslake Guildford Surrey GU5 9PB



**Independent
examiner's report
on the accounts**

**Report to the trustees/ SHERE SWIMMING POOL CLUB
members of**

On accounts for the year ended	30 th September 2021	Charity no	1184796
---------------------------------------	---------------------------------	-------------------	---------

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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 which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date:

21.10.2021

Name:
Relevant professional qualification(s) or body

Julie Dudley

NA

Address:

Derries Rad Lane Peaslake

Guildford Surrey GU5 9PB