

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

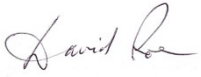

None. Not applicable.

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 funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ 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

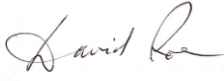
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.


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
	10/20/2023
David Roe	

Signature	Date dd/mm/yyyy
	10/20/2023
Amanda Hall	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;

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 no changes have been made to the accounting policies adopted 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 FRS102 SORP.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 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 FRS102 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	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. 	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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	The charity has received government grants in the reporting period	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/>						
	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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 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'.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/>						
	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/>						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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 that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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	The charity has incurred expenditure on support costs.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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"/>						
	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/>						
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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"/>						
	Support costs have been allocated between governance costs and other support	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	Yes	No	N/a			
Yes	No	N/a						

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.

		✓
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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.

		✓
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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.

		✓
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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.

		✓
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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"/>
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 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:	£				£			
Incurred 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
-	-
-	-
-	-

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	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:

This year

Last year

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.

-	-
---	---

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

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 (Pay Pal Guest tickets and Gift Aid)

This year £	Last year £
-	-
-	-
123	3,053
Total 123	3,053

Section C	Notes to the accounts	(cont)
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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)
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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)
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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

<p>Fund balances carried forward include assets and liabilities denominated in a foreign currency</p>	<p>Yes* No*</p> <div style="display: flex; justify-content: space-around;"> <input style="width: 40px; height: 20px; border: 1px solid black;" type="checkbox"/> <input checked="" style="width: 40px; height: 20px; border: 1px solid black;" type="checkbox"/> </div>
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<p><i>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).</i></p>	
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<p align="center">Independent examiner's report on the accounts</p>
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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

<p align="center">Independent examiner's report on the accounts</p>
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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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Signed:



Date:

10/20/2023

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