

## **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	
	Members	Percentage	(exc under 19)	
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%		
<b>TOTAL</b>	<b>1,260</b>	<b>100.0%</b>	<b>810</b>	<b>100.0%</b>

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**

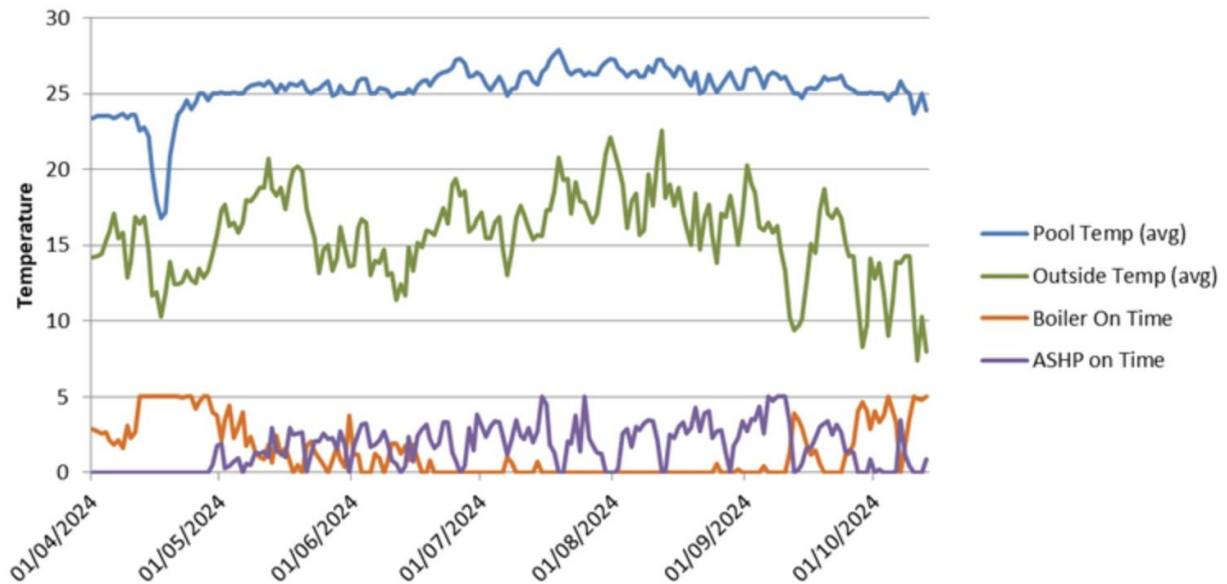
*There has been a debate for some time as to the best level of inhouse/external support for what is now a highly complex plant room. Existing supplier PPE was asked to take on monthly servicing visits and this has worked well alongside trustee day to day running. The use of PPE for 2025 is now being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

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

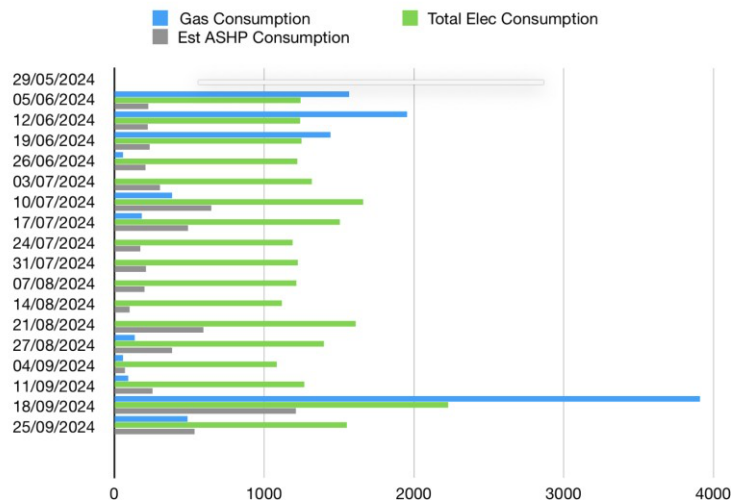
##### **1.3 Steady state operation of ASHP/Gas boiler – complete first full year, plus better understanding of heating usage and minimising utility costs**

*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

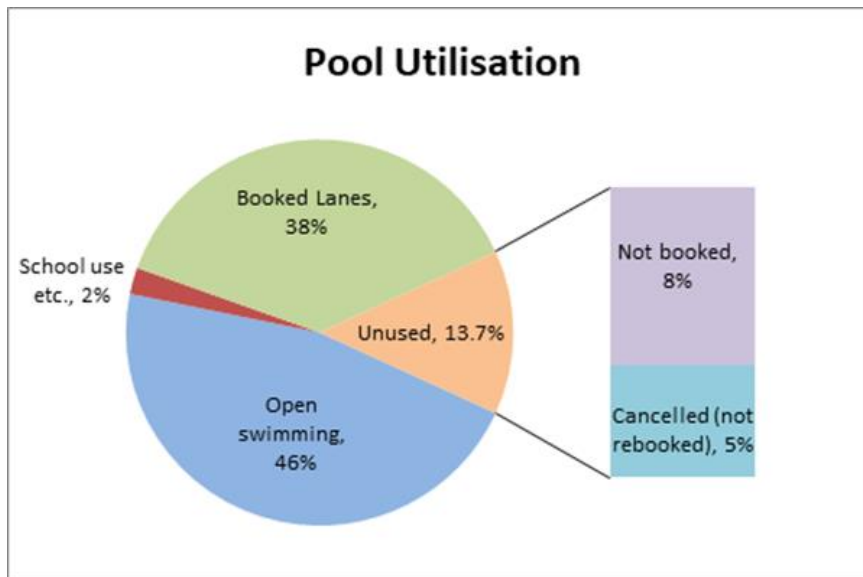
*The new membership system required Trustees to further clarify membership criteria. These have been discussed and agreed, with a level of flexibility maintained.*

### 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.

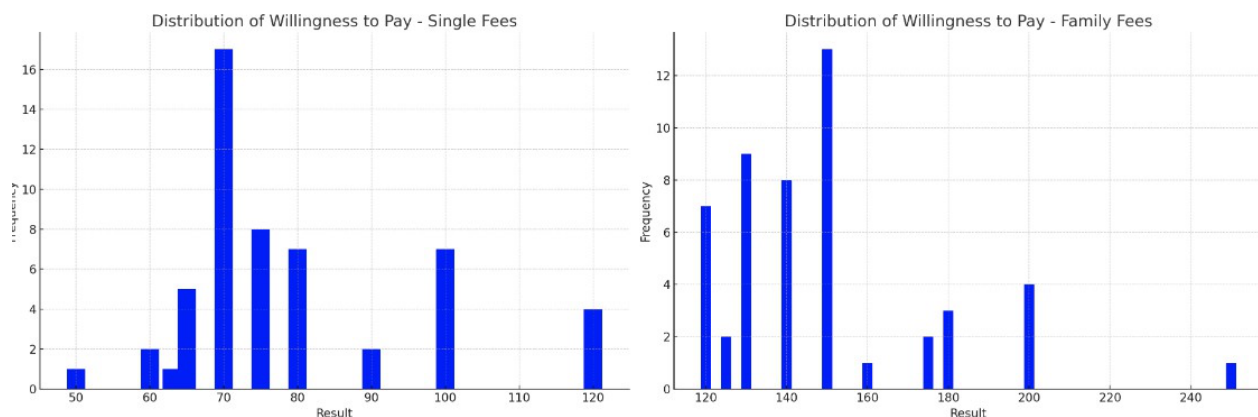
The overall financial position at the end of the fiscal year is healthier than the previous year, underscoring prudent financial management and the continued strong support from the community towards the charity's goals.

### **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
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
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	-
<b>Total</b>	S07	58,096	400	-	58,496	85,535
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
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
<b>Total</b>	S12	36,044	31,045	-	67,089	102,860
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	22,052	- 30,645	-	- 8,593	- 17,325
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	22,052	- 30,645	-	- 8,593	- 17,325
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	- 9,468	9,468	-	-	-
<b>Other recognised gains/(losses):</b>						
<b>Investment in Pumps and Cover</b>	S18	-	9,468	-	9,468	47,725
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	12,584	- 11,709	-	875	30,400
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	22,791	293,194	-	315,985	285,585
<b>Total funds carried forward</b>	S22	35,375	281,485	-	316,860	315,985

## Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
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	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	281,085	-	281,085	293,194
<b>Current assets</b>							
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
<b>Total current assets</b>		B10	38,380	400	-	38,780	33,339
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	3,005	-	-	3,005	10,548
<b>Net current assets/(liabilities)</b>		B12	35,375	400	-	35,775	22,791
<b>Total assets less current liabilities</b>		B13	35,375	281,485	-	316,860	315,985
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	35,375	281,485	-	316,860	315,985
<b>Funds of the Charity</b>							
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
<b>Total funds</b>		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
			N. Walker		Nicola Walker		08/01/25
			A. Hall		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
NA
NA

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.

## 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.*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<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"/>						
<b>Offsetting</b>	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"/>						
<b>Grants and donations</b>	<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> <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>	<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"/>						
<b>Legacies</b>	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"/>						
<b>Government grants</b>	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"/>						
<b>Tax reclaims on donations and gifts</b>	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"/>						
<b>Contractual income and performance related grants</b>	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"/>						
<b>Donated goods</b>	<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> <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"/>						
<b>Donated services and facilities</b>	<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> <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"/>						
<b>Support costs</b>	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"/>						
<b>Volunteer help</b>	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"/>						
<b>Income from interest, royalties and dividends</b>	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"/>						
<b>Income from membership subscriptions</b>	<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> <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"/>						
<b>Settlement of insurance claims</b>	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"/>						
<b>Investment gains and losses</b>	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"/>						
<b>2.3 EXPENDITURE AND LIABILITIES</b>								
<b>Liability recognition</b>	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> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						

<b>Governance and support costs</b>	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.			
	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.			
<b>Grants with performance conditions</b>	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.			
<b>Grants payable without performance conditions</b>	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.			
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.			

<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	<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						
✓								
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	<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						
✓								
<b>Provisions for liabilities</b>	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	<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						
✓								
<b>Basic financial instruments</b>	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.	<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						
		✓						
<b>2.4 ASSETS</b>								
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	<div style="border: 1px solid black; padding: 2px; display: inline-block;">1,000</div> <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						
✓								
	They are valued at cost.							
	The depreciation rates and methods used are disclosed in note 9.2.							
<b>Intangible fixed assets</b>	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	<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						
		✓						
	They are valued at cost.	<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						
		✓						
<b>Heritage assets</b>	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.	<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						
		✓						
	They are valued at cost.	<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						
		✓						
<b>Investments</b>	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.	<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						
		✓						
	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	<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						
		✓						
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<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						
		✓						
	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.	<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						
		✓						
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<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						
		✓						
<b>Debtors</b>	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.	<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						
✓								
<b>Current asset investments</b>	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.	<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						
		✓						
	They are valued at fair value except where they qualify as basic financial instruments.	<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						
		✓						

## Note 3

## Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
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	-	-	-	-	-
	<b>Total</b>	<b>5,312</b>	<b>400</b>	<b>-</b>	<b>5,712</b>	<b>35,020</b>
Charitable activities:	Membership Subscriptions	51,736	-	-	51,736	50,515
		-	-	-	-	-
		-	-	-	-	-
	Other	902	-	-	902	-
	<b>Total</b>	<b>52,638</b>	<b>-</b>	<b>-</b>	<b>52,638</b>	<b>50,515</b>
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Income from investments:	Interest income	146	-	-	146	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>146</b>	<b>-</b>	<b>-</b>	<b>146</b>	<b>-</b>
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>58,096</b>	<b>400</b>	<b>-</b>	<b>58,496</b>	<b>85,535</b>

## 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)

--

## 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
<b>Expenditure on raising funds:</b>				£				£
Incurred seeking donations		-	-	-	530	-	-	530
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred 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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>556</b>	<b>-</b>	<b>-</b>	<b>556</b>	<b>530</b>	<b>-</b>	<b>-</b>	<b>530</b>
<b>Expenditure on charitable activities:</b>								
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
<b>Total expenditure on charitable activities</b>	<b>35,488</b>	<b>9,468</b>	<b>-</b>	<b>44,956</b>	<b>34,475</b>	<b>-</b>	<b>-</b>	<b>34,475</b>
<b>Separate material item of expense</b>								
Depreciation		21,577	-	21,577	-	20,131	-	20,131
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>21,577</b>	<b>-</b>	<b>21,577</b>	<b>-</b>	<b>20,131</b>	<b>-</b>	<b>20,131</b>
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>36,044</b>	<b>31,045</b>	<b>-</b>	<b>67,089</b>	<b>35,005</b>	<b>20,131</b>	<b>-</b>	<b>55,136</b>

**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	-	-	-	-	-	-	-	-
<b>Total</b>	<b>35,488</b>	<b>-</b>	<b>-</b>	<b>35,488</b>	<b>34,475</b>	<b>-</b>	<b>-</b>	<b>34,475</b>

**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**

<b>**Basis</b>	SL40 years	SL 20 years	SL 10 years	SL 5 years	
<b>** Rate</b>	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.

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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
£	£
-	-
-	-
-	-
-	-
<b>Total</b>	<b>-</b>

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	1,113	1,019	-	-
Electricity	941	6,173	-	-
Water	34	3,306	-	-
Remote Monitoring Expenditure	159	-	-	-
PPE Monthly Service	708	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>3,005</b>	<b>10,548</b>	<b>-</b>	<b>-</b>

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)  
 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 - 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 £
Funds Invested in Tangible Fixed Assets	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
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds</b>			<b>315,985</b>	<b>58,496</b>	<b>- 57,621</b>	<b>-</b>	<b>-</b>	<b>316,860</b>



<b>Independent examiner's report on the accounts</b>
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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
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Name:	Debbie Salman
Relevant professional qualification(s) or body	FCA
Address:	Flat 2 Kempton House 52 Cholmeley Park London N6 5AD

<b>Independent examiner's report on the accounts</b>
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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**

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

Debbie Salman

FCA

**Address:**

Flat 2 Kempton House 52 Cholmeley Park London N6 5AD