

SHERE SWIMMING POOL CLUB – CIO (SSPC)

TRUSTEES ANNUAL REPORT for the year to 30 September 2025

OBJECTIVES and ACTIVITIES

Introduction

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

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

Purpose

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

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

Main Activities

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

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

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

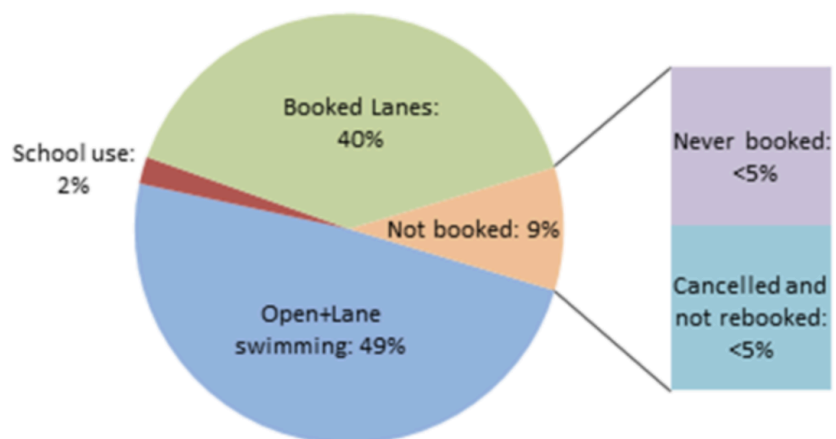
Age	Members	Percentage
80 and over	18	1%
70 to 79	71	6%
60 to 69	123	10%
50 to 59	198	16%
40 to 49	263	21%
30 to 39	93	8%
20 to 29	15	1%
19 and under	446	36%
TOTAL	1,227	100%

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

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

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

Pool Allocation



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

Public Benefit

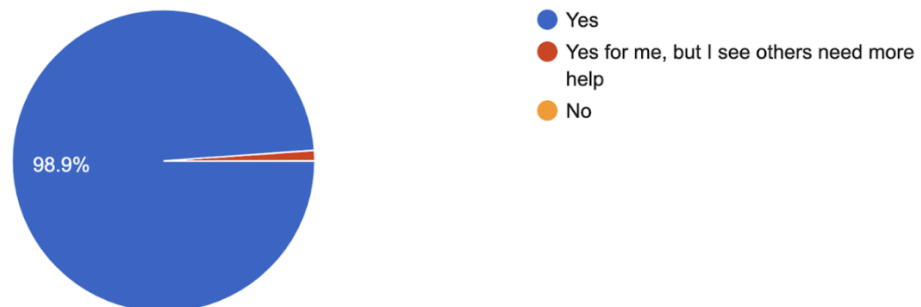
The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit and that this has been fully complied with in running the CIO, throughout the year.

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

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

Do you find the pool physically accessible?

88 responses



Comments included:

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

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

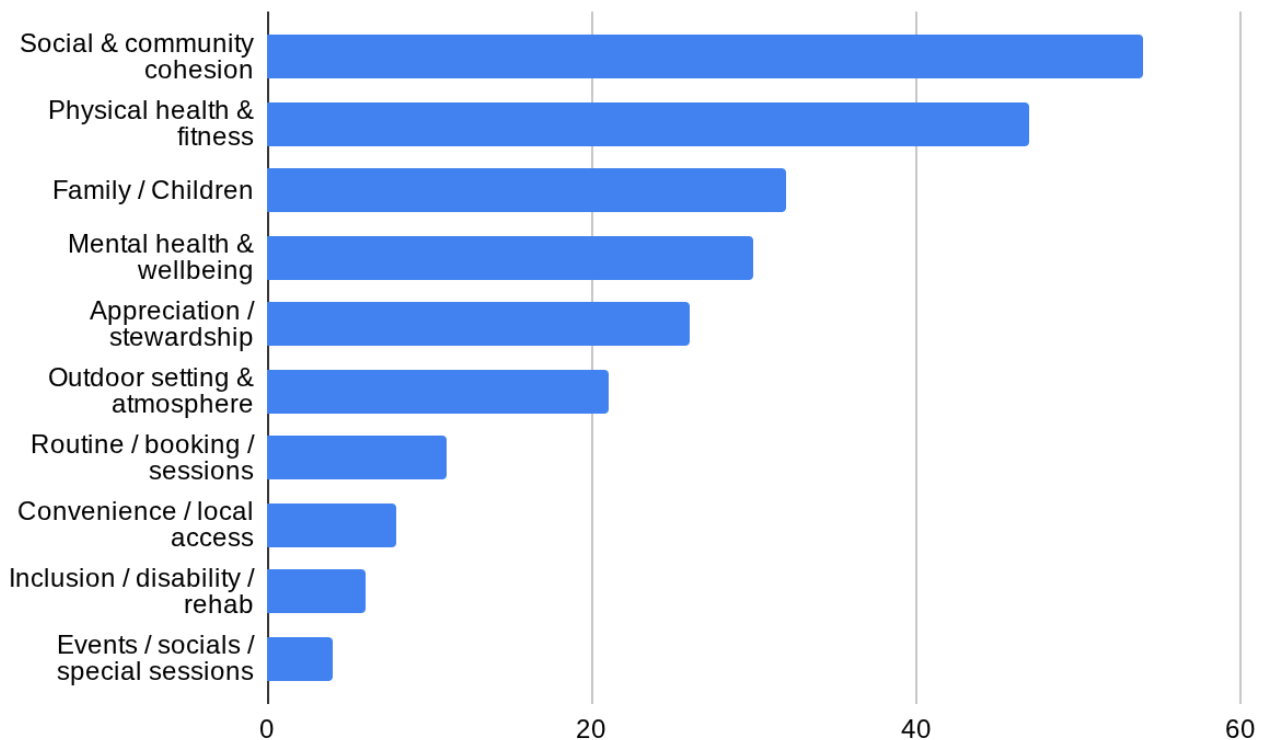
“I have used the pool to rehab from a broken back. It’s been an invaluable tool for me to focus on healing.”

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

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

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

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



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

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

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

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

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

Contribution made by volunteers

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

ACHIEVEMENTS and PERFORMANCE

2025 Objectives

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

1. Operation - capital/ maintenance

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

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

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

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

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

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

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

2. Operations - ongoing

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

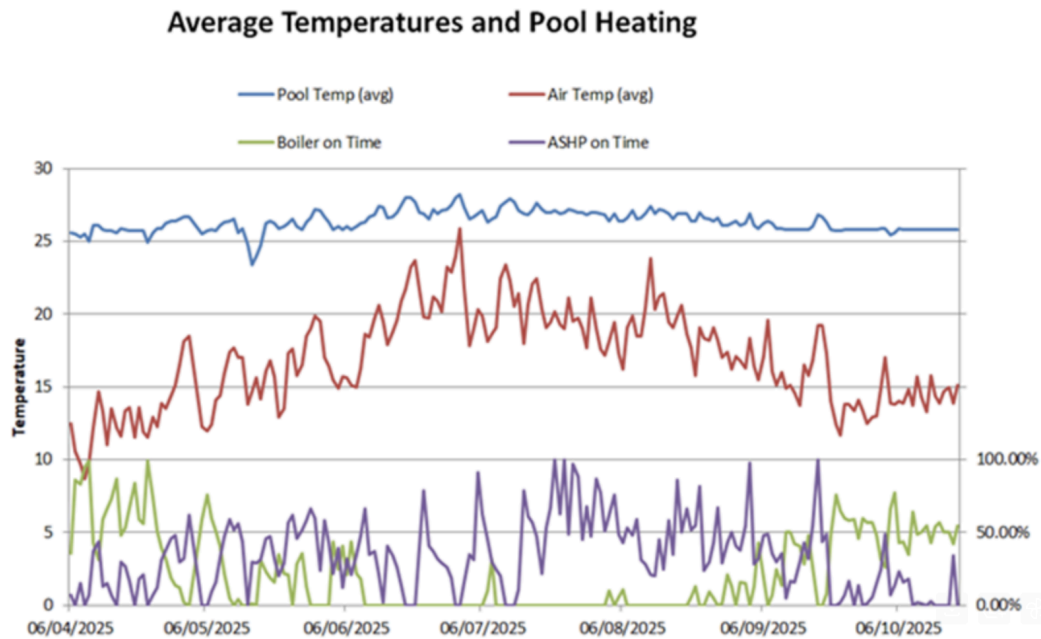
The Operations team have excelled themselves this year. The pool has consistently looked beautiful and clean, the temperature has been on track and stable at c.26c and the chemicals have been properly administered. So much work goes into the daily management and checks to ensure this remains the case.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

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

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

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

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



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

3. Membership & Volunteering

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

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

The excellent digital membership system membermojo was used to great effect again this year. Members found it easier to complete as for most some data was already known and the membership team found it straightforward to set up and manage.

Membership fees had needed to be raised by £10 & £20 to £70 (individual) and £140 (family), and there was concern that this may price some members out. As a result a hardship fund of £2000 was created and promoted (especially by Shere and Clandon schools and Shere Surgery) which members could ask for if they needed help. It was gratifying to see the impact of this.

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

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

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

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

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

Governance/ Finance

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

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

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

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

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

FINANCE UPDATE

1. Financial Review

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

Income and Expenditure

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

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

Operating Income and Expenses

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

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

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

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

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

Depreciation

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

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

Grants, Donations, and Gift Aid

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

The annual decrease may reflect the increase in subscription fees.

Fixed Assets

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

Financial Position at Year-End

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

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

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

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

Reserves Policy

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

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

Meeting Future Funding Requirements

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

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

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

Review of Internal Controls

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

Principal Financial Risks

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

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

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

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

Going Concern

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

Trustees

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

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

Management

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

Finance, Governance and Risk - led by The Chair

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

Membership and Volunteering - led by the Membership Secretary

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

Risk (non-financial)

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

Shere Parish Council

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

REFERENCE AND ADMINISTRATIVE DETAILS

Name

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

Registered Number: 1184796

Principal Address

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

Names of Trustees

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

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

Funds held as custodian trustees

None. Not applicable.

Exemptions from disclosure

None.

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

Signature(s)

A handwritten signature in cursive script, appearing to read 'Nicola Walker', written in grey ink.

Full name(s)

Nicola Walker - Chair

Amanda Hall - Treasurer

Date:



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

Section A Statement of financial activities

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

Section B Balance sheet

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

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

Signature	Print Name



**Total last
year
£**

F05

-
281,085
-
-
281,085

-
747
-
38,033
38,780

3,005

35,775

316,860

-
-

316,860

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

Date of approval dd/mm/yyyy

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 the accounting policies adopted are those outlined in note { }.

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

Please disclose:

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

1.4 Changes to accounting estimates

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

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

Please disclose:

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

1.5 Material prior year errors

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

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

Please disclose:

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

Note 2

Accounting policies

2.2 INCOME

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

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></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> <th>Yes</th><th>No</th><th>N/a</th></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> <th>Yes</th><th>No</th><th>N/a</th></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> <th>Yes</th><th>No</th><th>N/a</th></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> <th>Yes</th><th>No</th><th>N/a</th></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> <th>Yes</th><th>No</th><th>N/a</th></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> <th>Yes</th><th>No</th><th>N/a</th></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. 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. 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> <th>Yes</th><th>No</th><th>N/a</th></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> <th>Yes</th><th>No</th><th>N/a</th></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> <th>Yes</th><th>No</th><th>N/a</th></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. 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> <th>Yes</th><th>No</th><th>N/a</th></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> <th>Yes</th><th>No</th><th>N/a</th></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> <th>Yes</th><th>No</th><th>N/a</th></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> <th>Yes</th><th>No</th><th>N/a</th></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 membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. 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> <th>Yes</th><th>No</th><th>N/a</th></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> <th>Yes</th><th>No</th><th>N/a</th></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"/>						
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> <th>Yes</th><th>No</th><th>N/a</th></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	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></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"/>						

Governance and support costs

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

Support costs have been allocated between governance costs and other support.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

✓		
Yes	No	N/a
		✓

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

Note 3 Analysis of income

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

Other information:

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

£400 of donations and gifts

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

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

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



Note 6

Analysis of expenditure

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

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

Analysis of expenditure on charitable activities

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



Total funds
£

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

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

21,577
-
-
21,577

-
-
-
-
-

67,089	-	1
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Total last year
£
35,488
-
-
35,488

Section C	Notes to the accounts
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Note 10 **Details of certain items of expenditure**

10.1 Fees for examination of the accounts

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

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

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

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

Section C**Notes to the accounts****(cont)****Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

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

14.2 Depreciation and impairments

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

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

14.3 Net book value

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

14.4 Impairment

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

--

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

--

14.5 Revaluation

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

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

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

This year

-

14.6 Other disclosures

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

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

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

This year

£

-
-

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

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



Total
£
364,122
9,144
-
-
-
373,266

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

281,085
266,823

--

--

Last year

-

Last year

£

-
-

Please indicate the rate deduction.

Section C	Notes to the accounts	(cont)
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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
-	746.8

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

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

Trade debtors

Prepayments and accrued income

Other debtors

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

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

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



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

Section C	Notes to the accounts	(cont)
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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 £
-	-
30,961	10,146
25,848	27,887
-	-
56,809	38,033

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'. The 'Total funds' figure be reconcile to 'Total funds' in the balance sheet.

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £
Funds Invested in Tangible Fixed Assets	R	Refurbishing the Pool Fixed Assets	281,085		- 23,406	9,144	-
Garden fund	R		400		- 305		
Unrestricted Income	UR	General Surplus	5,375	63,841	- 38,000	- 19,144	-
Dedicated Fund Reserve	UR	General Reserve	10,000	-	-	-	-
Dedicated Fund Reserve	UR	Capital Replacement Fund	20,000	-	-	10,000	-
			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-
Total Funds			316,860	63,841	- 61,711	-	-



low should

funds

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

1

Independent examiner's report on the accounts
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Report to the trustees/ **SHERE SWIMMING POOL CLUB**
members of

On accounts for the year
ended

30/09/2025

Charity
no

1184796

Set out on the following pages

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

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

Responsibilities and basis of
report

I report in respect of my examination of the Trust's accounts carried out under section 145
of the 2011 Act and in carrying out my examination, I have followed all the applicable
Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's
statement

I have completed my examination. I confirm that no material matters have come to my
attention in connection with the examination which gives me cause to believe that in, any
material respect,:

- the accounting records were not kept in accordance with section 130 of the Act;
or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form
and content of accounts set out in the Charities (Accounts and Reports) Regulations
2008 other than any requirement that the accounts give a 'true and fair' view which is
not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the
examination to which attention should be drawn in this report in order to enable a proper
understanding of the accounts to be reached.

Signed: *Debbie Salman*

Date:

04/11/2025

Name:
Relevant professional
qualification(s) or body

Debbie Salman

FCA

Address:

Flat 2 Kempton House 52 Cholmeley Park London N6 5AD

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

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

**On accounts for the year
ended**

30/09/2025

**Charity
no**

1184796

Set out on the following pages

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

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

**Responsibilities and basis of
report**

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's
statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act;
- or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Debbie Salman

Date:

04/11/2025

Name: Debbie Salman

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

FCA

Address:

Flat 2 Kempton House 52 Cholmeley Park London N6 5AD