



Trustees' Annual Report for the period ending 30/9/24

From 1/10/23 Period start date

To 30/9/24 Period end date

Charity name: Polehampton Swimming Association

Charity registration number: 309032

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the Association are to provide a swimming bath in the grounds of the Polehampton Junior School, Twyford, for the advancement of the education of the pupils of this school and the benefit of the inhabitants of the neighbourhood and to make such improvements and additions necessary.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Trustees, committee members and volunteers manage all aspects of the swimming pool including routine, planned and reactive maintenance, daily water testing, chemical dosing and compliance testing in accordance with recommended practice as set out by PWTAG and Swim England. As well as maintaining the pool and facilities for the benefit of the Polehampton Junior School, the Swimming Association offer a variety of sessions to the local community including Early Bird swimming, Family sessions and Lane Swimming. Swimming lessons run during the summer holidays. The pool is available to other local schools and Scout groups and is also enjoyed by a visually impaired group. It is also available for private hire for children's parties. All sessions are staffed by trained volunteers with appropriate first aid training. Refreshments and a tuck shop are also available during the family sessions.
Statement confirming	Para 1.18	The Trustees have read and understood

whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit		the guidance issued by the Charity Commission on public benefit. The work carried out by the Association is essential to keeping the pool running as a school and community pool. It is available to residents of all ages within the surrounding area for a small membership fee and provides clear physical and mental health benefits to our members.
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable
Policy on social investment including program related investment	Para 1.38	Not applicable
Contribution made by volunteers	Para 1.38	The Swimming Association could not operate without support from the community and the considerable effort made by our volunteers. It is run entirely on a voluntary basis and as such, no volunteer or trustee receives any payment for the hours spent working at the pool or behind the scenes. This is what has enabled the facility to operate successfully at the heart of the village for 56 years. Most of our regular volunteers have been helping for years and some of our older members have been volunteering since the PSA was founded! We also offer regular voluntary experience to young people undertaking their Duke of Edinburgh Awards. The total number of regular volunteers is now around 55 with additional Ad hoc help provided by members if required. We would like to thank all our volunteers whose contribution is invaluable to keeping the pool running.
Other		

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Despite increasing costs and the challenge of keeping a pool of this age in good repair we still provide around 1000 weekly swimming slots for our members! In addition to this we continue to provide a facility for local schools and community groups. The swimming pool provides much needed physical, mental and social benefit to the community, particularly to our older members and parents of young families who use the facility to meet up with friends. We strive to continually improve the facility and this season we upgraded and refurbished our showers. We also received grant funding from the Polehampton Trustees which went towards the purchase of some easy access steps. This will improve accessibility for some of our older members, those with disability or restricted mobility and parents of babies and small children. Our pool is also used by some very successful triathletes and duathletes. We are very proud to be a part of their journey.</p>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Treasurer reported a surplus of income over expenditure of £7941 at the AGM for the year ending 30/9/2024. Current cash in hand was £126196. Total expenditure shows a large increase from 2023 but this including the shower refurbishment and the funding of the east access steps. We received grant funding for the steps and did not need to draw on reserves for the shower replacement. The actual running costs remained very similar to last season.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Association is planning to refurbish the pool, pipework, pool plant and upgrade the dosing system as part of continuing improvements. The Committee is keen to progress this but before committing this level of investment we need to progress a lease renewal for the site.
Amount of reserves held	Para 1.22	£113945
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Membership fees, Private hire, Tuck shop and a small amount of donations
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	A particular concern to the trustees is the rise in energy prices which is uncapped for the commercial sector. We will be looking at energy efficiencies as part of the proposed refurbishment. Renewing and securing the lease for the site will be a priority. The level of investment in the facility will depend on the lease term and security of tenure.

Other		

Private: Information that contains a small amount of sensitive data which is essential to communicate with an individual but doesn't require to be sent via secure methods.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution - small unincorporated charity CONSTITUTION DATED 9TH DECEMBER 1968 AMENDED 16TH OCTOBER 1978 AND 15TH OCTOBER 1986 AS AMENDED ON 02 DEC 2008
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated Charity
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Members are appointed at AGM by a vote by the outgoing committee members. This must be quorate in accordance with the constitution. Members <i>may</i> put themselves forward as trustees but are not obliged to do so as long as there is a minimum of 1 trustee in accordance with Charities Commission rules.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Supervisors guides are available to volunteers and on-site training provided. Paediatric first aid training is mandatory for all key poolside supervisors and this is provided by an external operator.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	n/a
Relationship with any related parties	Para 1.51	n/a
Other		

Reference and Administrative details

Charity name	Polehampton Swimming Association
Other name the charity uses	Polehampton Lido/Polehampton Swimming Pool
Registered charity number	309032
Charity's principal address	C/O Polehampton Junior School Kibblewhite Crescent. Twyford. Berkshire RG10 9AX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sharon Searle	Chairperson	Appointed 20/5/21	
2	Carol Lesley Luscombe	Vice Chairperson/ Technical	Appointed 20/5/21	
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20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Private: Information that contains a small amount of sensitive data which is essential to communicate with an individual but doesn't require to be sent via secure methods.

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Auditor	George Wilton	

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/a

Private: Information that contains a small amount of sensitive data which is essential to communicate with an individual but doesn't require to be sent via secure methods.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Sharon Searle	
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Position (eg Secretary,
Chair, etc)

Chairperson	
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Date

30/7/25



Polehampton Swimming Association		Charity No	RCN 309032	
Annual accounts for the period				
Period start date	10/1/2023	To	date	9/30/2024

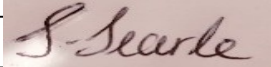
Section A Statement of financial activities

activity	0	funds £ F01	funds £ F02	funds £ F03	Total funds £ F04	funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	4,916			4,916	200
Charitable activities	S02	31,148			31,148	27,920
Other trading activities	S03	3,606			3,606	5,349
Investments	S04				-	-
Separate material item of income	S05				-	-
Other	S06				-	-
Total	S07	39,670			39,670	33,469
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	270			270	1,400
Charitable activities	S09	31,458			31,458	18,183
Separate material item of expense	S10				-	-
Other	S11				-	-
Total	S12	31,728			31,728	19,583
Net income/(expenditure) before investment gains/(losses)						
	S13	7,942			7,942	13,886
Net gains/(losses) on investments	S14				-	-
Net income/(expenditure)	S15	7,942			7,942	13,886
Extraordinary items	S16				-	-
Transfers between funds	S17				-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	952			952	952
Other gains/(losses)	S19				-	-
Net movement in funds	S20	6,990			6,990	12,934
Reconciliation of funds:						
Total funds brought forward	S21	110,764			110,764	97,830
Total funds carried forward	S22	117,753			117,753	110,764

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	8,394			8,394	9,346
Heritage assets	(Note 16)	B03					
Investments	(Note 17)	B04					
	Total fixed assets	B05	8,394			8,394	9,346
Current assets							
Stocks	(Note 18)	B06				-	-
Debtors	(Note 19)	B07	1,806			1,806	2,484
Investments	(Note 17.4)	B08				-	-
Cash at bank and in hand	(Note 24)	B09	126,196			126,196	115,529
	Total current assets	B10	128,002			128,002	118,013
Creditors: amounts falling due within one year	(Note 20)	B11	14,057			14,057	12,010
	Net current assets/(liabilities)	B12	113,945			113,945	106,003
	Total assets less current liabilities	B13	122,339			122,339	115,349
Creditors: amounts falling due after one year	(Note 20)	B14					
Provisions for liabilities		B15					
	Total net assets or liabilities	B16				122,339	115,349
Funds of the Charity							
Endowment funds	(Note 27)	B17					
Restricted income funds	(Note 27)	B18					
Unrestricted funds		B19					
Revaluation reserve		B20					
	Total funds	B21	-	-	-	-	-

Signed by one or two trustees on behalf of all	Signature	Print Name	approval
		Sharon Searle	7/30/2025

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*

ü

 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*

ü

 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.*

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* -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;	Not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
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.	Not applicable

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*	<table border="1"><tr><td style="text-align: center;">ü</td></tr></table>	ü	* -Tick as appropriate
ü			
No*	<table border="1"><tr><td style="text-align: center;">ü</td></tr></table>	ü	
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Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(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.	Not applicable

1.4 Changes to accounting estimates

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

Yes*	<table border="1"><tr><td style="text-align: center;">ü</td></tr></table>	ü	* -Tick as appropriate
ü			
No*	<table border="1"><tr><td style="text-align: center;">ü</td></tr></table>	ü	
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Please disclose:

(i) the nature of any changes;	not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	not applicable
(iii) where practicable, the effect of the change in one or more future periods.	not applicable

1.5 Material prior year errors

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

Yes*	<table border="1"><tr><td style="text-align: center;">ü</td></tr></table>	ü	* -Tick as appropriate
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No*	<table border="1"><tr><td style="text-align: center;">ü</td></tr></table>	ü	
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Please disclose:

(i) the nature of the prior period error;	not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	not applicable

Note 2 Accounting policies

2.2 INCOME

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

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless rec or permitted by the FRS 102 SORP or FRS 102.</p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <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>
Legacies	<p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>
Government grants	<p>The charity has received government grants in the reporting period</p>
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

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.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

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.

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.

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.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	<p>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.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>
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.
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.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
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
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.

2.4 ASSETS

Tangible fixed assets for use by charity	<p>These are capitalised if they can be used for more than one year, and cost at least</p> <p>They are valued at cost.</p> <p>The depreciation rates and methods used are disclosed in note 9.2.</p>
Intangible fixed assets	<p>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</p> <p>They are valued at cost.</p>
Heritage assets	<p>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.</p> <p>They are valued at cost.</p>

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.

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

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the completion of the project.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at the 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.

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 in addition to cash equivalents held to meet short term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE



(cont)



Yes	No	N/a
ü		

quired

Yes	No	N/a
ü		

Yes	No	N/a
ü		

Yes	No	N/a
		ü

Yes	No	N/a
ü		

Yes	No	N/a
	ü	

Yes	No	N/a
ü		

Yes	No	N/a
		ü

Yes	No	N/a
ü		

Yes	No	N/a
		ü

Yes	No	N/a
		ü

Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
ü		

Yes	No	N/a
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Yes	No	N/a
		ü

Yes	No	N/a
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Yes	No	N/a
		ü

Yes	No	N/a
		ü

Yes	No	N/a
		ü

Yes	No	N/a
		ü

Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
		ü

Yes	No	N/a
		ü

Yes	No	N/a
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et	Yes	No	N/a
			ü

value	Yes	No	N/a
			ü

contract.	Yes	No	N/a
			ü

at uently,	Yes	No	N/a
	ü		

nd and rather	Yes	No	N/a
			ü

Yes	No	N/a
		ü

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Analysis		funds	funds	funds	Total funds	Prior year
		£			£	£
Donations and legacies:	Donations and gifts	135			135	200
	Gift Aid				-	-
	Legacies				-	-
	General grants provided by government/other	4,781			4,781	-
	Membership subscriptions and sponsorships				-	-
	Donated goods, facilities and services				-	-
	Other				-	15
Total	4,916			4,916	215	
Charitable activities:	Swimming membership	26,371			26,371	22,760
	Children's Pool Parties	2,855			2,855	2,660
	Lesson & Club Hire	1,860			1,860	2,500
	Other				-	-
	Total	31,086			31,086	27,920
Other trading activities:	Poolside Food Sales	3,606			3,606	5,249
					-	-
	Other	62			62	84
	Total	3,668			3,668	5,333
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held	-	-	-	-	-
	Gain on disposal of a programme related	-	-	-	-	-
	Royalties from the exploitation of intellectual	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	39,670	-	-	39,670	33,469	

Other information:

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

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

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

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

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Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	964	-	-	964	1,676	-	-	1,676
Staging fundraising events								
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	964	-	-	964	1,676	-	-	1,676
Expenditure on charitable activities:								
Maintenance of The Swimming Pool	30,764	-	-	30,764	17,907	-	-	17,907
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	30,764	-	-	30,764	17,907	-	-	17,907
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	31,728	-	-	31,728	19,583	-	-	19,583

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	undertaken	funding of	support costs	total this year	undertaken	funding of	support costs	total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C **Notes to the accounts**

Note 10 **Details of certain items of expenditure**

10.1 Fees for examination of the accounts

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

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

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

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

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
	£	£	£
At the beginning of the year	-	-	-
Additions	-	-	-
Revaluations	-	-	-
Disposals	-	-	-
Transfers *	-	-	-
At end of the year	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL
** Rate			18%

At beginning of the year	-	-	-
Disposals	-	-	-
Depreciation	-	-	-
Impairment	-	-	-
Transfers*	-	-	-
At end of the year	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-
Net book value at the end of the year	-	-	-

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.

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.

**** 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; indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for re annual deduction.***



Fixtures, fittings and equipment	Total
£	£
4,760	4,760
	-
	-
	-
	-
4,760	4,760

SL	SL
20%	

-	-
-	-
952	952
-	-
-	-
952	952

4,760	4,760
3,808	3,808

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This year	Last year
-	-

This year	Last year
£	£
-	-
-	-

*RB = reducing balance). Also please
reducing balance, what is the percentage*

Note 20 Creditors and accruals

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

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	13,599	664	-	-
Payments received on account for contracts or performance-related grants			-	-
Accruals and deferred income	180	11,347	-	-
Taxation and social security			-	-
Other creditors			-	-
Total	13,779	12,011	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

	This year	Last year

Movement in deferred income account

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

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

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year
<i>Not applicable</i>	<i>Not applicable</i>

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

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

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

This year	Last year
£	£
-	-
-	-
126,196	115,529
-	-
126,196	115,529

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

Note 25 **Fair value of assets and liabilities**

	This year	Last year
<p>25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>	<p>The Charity raises funds to run and maintain the swimming pool on the basis of a membership fee at the start of the season. The association has net liquid assets that at this financial year's levels of expenditure represents 4 years of reserves. All funds are lodged with reputable financial institutions</p>	<p>The Charity raises funds to run and maintain the swimming pool on the basis of a membership fee at the start of the season, so avoids debtors. The association has net liquid assets that at this financial year's levels of expenditure represents 6 years of reserves</p>
<p>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>	<p>Not Applicable</p>	<p>Not Applicable</p>

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in gu of such transactions should be provided in this note. If there are no transactions to report, please ente "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and le remuneration or other benefits paid to a trustee by the charity or any institution or company connected

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit		
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia
		£	£	£
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and le remuneration or other benefits paid to a trustee by the charity or any institution or company connected

		Amounts paid or benefit

Name of trustee	Legal authority (eg order, governing document)	Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia
		£	£	
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be noted. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year
	£
Travel	-
Subsistence	-
Accommodation	-
Other (please specify):	-
	-
TOTAL	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

1

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a financial interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter "true" in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for at period end
			£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False) |

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount £	Balance at period end £	Provision for at period £

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

[Redacted]

*Guidance notes) details
or "True" in the box or*

[Redacted] 1

*Legal authority for, any
with it.*

value	
Other	TOTAL
£	£
-	-
-	-
-	-
-	-

[Redacted]

[Redacted] 1

*Legal authority for, any
with it.*

value

Other	TOTAL
£	£
-	-
-	-
-	-
-	-

Information provided in this report, please

0

Last year	
£	
27	
-	
-	
-	
-	
27	

1

Information has a material impact on the financial statements, please enter

1

Bad debts at end of period	Amounts written off during reporting period
	£

--



1

bad debts died	during £

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Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

There was a major refurbishment of the showers costing £7,400 which is a significant cost for a small charity. This included in the annual operating costs. A new accessible set of steps to allow disabled people were also installed at a cost of £4,780. However a grant was received to provide this welcome upgrade to the pool's facilities.



Section A Independent Examiner's Report

Report to the trustees	Polehampton Swimming Association		
On accounts for the year ended	30/09/2024	Charity no (if any)	RCN 309032
	Set out on pages 1&2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and basis of report

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

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 (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities 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.

* Please delete the words in the brackets if they do not apply.

Signed: [Signature]

Date: 27/7/2025

Name:

Relevant professional qualification(s) or body (if any):

Certified Pro-Adviser & Quickbooks