



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

# **Shere Swimming Pool Club**

Charity No 1184796

**Annual accounts for the period**

**01/10/2019**

**To**

**30/09/2020**



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

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

<b>On accounts for the year ended</b>	30 <sup>th</sup> September 2020	<b>Charity no</b>	1184796
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**Set out on pages** 2-3

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/09/2020**.

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

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

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

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

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

**Signed:** **Date:** 4.11.2020

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



<b>Shere Swimming Pool Club</b>			Charity No (if any)	1184796
<b>Annual accounts for the period</b>				
Period start date	<b>01/10/2019</b>	To	Period end date	<b>30/09/2020</b>



## Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	50	10,333	-	10,383	-
Charitable activities	12,315	17,952	-	30,267	33,325
Other trading activities	-	-	-	-	-
Investments	8	-	-	8	15
Separate material item of income	-	130,000	-	130,000	500
Other	-	-	-	-	-
<b>Total</b>	<b>12,373</b>	<b>158,285</b>	<b>-</b>	<b>170,658</b>	<b>33,840</b>
<b>Resources expended (Note 6)</b>					
<b>Expenditure on:</b>					
Raising funds	-	-	-	-	-
Charitable activities	14,139	-	-	14,139	22,649
Separate material item of expense	-	-	-	-	-
Depreciation	-	12,985	-	12,985	-
<b>Total</b>	<b>14,139</b>	<b>12,985</b>	<b>-</b>	<b>27,124</b>	<b>22,649</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	-	145,300	-	143,534	11,191
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure)</b>	-	145,300	-	143,534	11,191
<b>Extraordinary items</b>	-	-	-	-	-
<b>Transfers between funds</b>	-	53,659	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	-	198,959	-	143,534	11,191
<b>Reconciliation of funds:</b>					
Total funds brought forward	79,714	-	-	79,714	68,523
<b>Total funds carried forward</b>	<b>24,289</b>	<b>198,959</b>	<b>-</b>	<b>223,248</b>	<b>79,714</b>

## Section B Balance sheet

		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Intangible assets	(Note 15)	-	-	-	-	-
Tangible assets	(Note 14)		198,959	-	198,959	-
Heritage assets	(Note 16)	-	-	-	-	-
Investments	(Note 17)	-	-	-	-	-
<b>Total fixed assets</b>		-	198,959	-	198,959	-
<b>Current assets</b>						
Stocks	(Note 18)	-	-	-	-	-
Debtors	(Note 19)	5,406	-	-	5,406	-
Investments	(Note 17.4)	-	-	-	-	-
Cash at bank and in hand	(Note 24)	34,971	-	-	34,971	79,714
<b>Total current assets</b>		40,377	-	-	40,377	79,714
<b>Creditors: amounts falling due within one year</b>	(Note 20)	16,088	-	-	16,088	-
<b>Net current assets/(liabilities)</b>		24,289	-	-	24,289	79,714
<b>Total assets less current liabilities</b>		24,289	198,959	-	223,248	79,714
<b>Creditors: amounts falling due after one year</b>	(Note 20)	-	-	-	-	-
<b>Provisions for liabilities</b>		-	-	-	-	-
<b>Total net assets or liabilities</b>		24,289	198,959	-	223,248	79,714
<b>Funds of the Charity</b>						
Endowment funds	(Note 27)	-	-	-	-	-
Restricted income funds	(Note 27)	-	198,959	-	198,959	-
Unrestricted funds		24,289	-	-	24,289	79,714
Revaluation reserve					-	
<b>Total funds</b>		24,289	198,959	-	223,248	79,714

Signed by two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	David Roe	04/11/2020
	Peter Gellatly	04/11/2020

**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\* 

✓
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 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\* 

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

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2.

Yes\* 

✓
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No\* 

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 \* -Tick as appropriate

*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\* 

✓
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No\* 

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 \* -Tick as appropriate

*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\* 

✓
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No\* 

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 \* -Tick as appropriate

*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**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

N/A

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		
Fund balance as restated		

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
Previous period net income/(expenditure) as restated	

## Note 2 Accounting policies

## 2.2 INCOME

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

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

<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>2.3 EXPENDITURE AND LIABILITIES</b>					
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Deferred income</b>	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"/>	
<b>Creditors</b>	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"/>	
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>2.4 ASSETS</b>					
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	£3,000	Yes	No	N/a
	They are valued at cost.		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.				
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	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"/>	
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	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"/>	
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	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"/>	
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	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"/>	
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	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
		✓

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

Grants and donations are designated as Restricted Income Funds on receipt and will be used exclusively to meet the costs of the specific capital projects for which they have been provided. The balance of capital costs for these projects will be provided from Unrestricted Funds, subject to a minimum of £6,000 Unrestricted Funds being retained each year. This retention is a contingency to pay for any financial commitments, fixed and other unforeseen costs payable regardless of whether operation of the swimming pool is possible, in the following year. The adequacy of this reserve will be reviewed each year and revised if necessary.

## Note 3 Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Donations and legacies:</b>					
Donations and gifts	-	10,333	-	10,333	-
Gift Aid	-	-	-	-	-
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	130,000	-	130,000	500
Membership subscriptions and sponsorships which are in substance donations	-	17,952	-	17,952	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	-	158,285	-	158,285	500
<b>Charitable activities:</b>					
Membership subscriptions	12,315	-	-	12,315	33,324
Donations	50	-	-	50	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	12,365	-	-	12,365	33,324
<b>Other trading activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Income from investments:</b>					
Interest income	8	-	-	8	15
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	8	-	-	8	15
<b>Separate material item of income:</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Other:</b>					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>TOTAL INCOME</b>	12,373	158,285	-	170,658	33,839

## Other information:

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

--

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

--

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

--

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

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## Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	Covid 19 Business Support Grant - Guildford Borough Council	10,000
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>10,000</b>

	Description	Last year £
Other non government grants	Sport England	75,000
Other non government grants	Shere Parish Council	20,000
Other non government grants	National Lottery	10,000
Other non government grants	Garfield Weston Foundation	5,000
Other non government grants	Shere Manor Estate	10,000
	<b>Total</b>	<b>120,000</b>

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

## Section C

## Notes to the accounts

(cont)

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Utilities inc. telephone	7,749	-	-	7,749	7,831	-	-	7,831
Chemicals	1,796	-	-	1,796	4,684	-	-	4,684
Repairs to pool	405	-	-	405	4,903	-	-	4,903
Health and safety	1,017	-	-	1,017	949	-	-	949
Insurance	1,290	-	-	1,290	2,095	-	-	2,095
Other overheads	1,882	-	-	1,882	2,187	-	-	2,187
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	14,139	-	-	14,139	22,649	-	-	22,649
<b>Separate material item of expense</b>								
Depreciation	-	12,985	-	12,985	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	12,985	-	12,985	-	-	-	-
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	14,139	12,985	-	27,124	22,649	-	-	22,649

## Other information:

## Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	14,139	-	-	14,139	22,649	-	-	22,649
<b>Total</b>	14,139	-	-	14,139	22,649	-	-	22,649

**Section C****Notes to the accounts****(cont)****Note 7            Extraordinary items***Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
<b>Total extraordinary items</b>		-	-

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

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

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

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

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

## Section C

## Notes to the accounts

(cont)

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

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

**14.2 Depreciation and impairments**

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

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	8,688	3,342	955	12,985
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	8,688	3,342	955	12,985

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	165,060	30,078	3,821	198,959

**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.***

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

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**14.5 Revaluation**

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

***the effective date of the revaluation***

***the name of independent valuer, if applicable***

***the methods applied and significant assumptions***

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

This year	Last year
-	-

**14.6 Other disclosures**

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

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

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

This year	Last year
£	£
-	-
-	-

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

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



**Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
5,406.0	-
5,406.0	-

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

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

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

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

**Note 20** Creditors and accruals

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

**20.1 Analysis of creditors**

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

**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
<p><i>Within debtors is £3,750 representing the remainder of the grant from Sport England not yet received. This will now be claimed as the capital project to which it relates has now been satisfactorily completed.</i></p>	

**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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**Note 23 Contingent liabilities and contingent assets**

**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

**This year**

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
Disputed water charges in relation to a historic leak from 2017 might still result in a liability. The leak occurred in pipes next to the Thames Water meter outside the pool enclosure beyond the boundary, so should be Thames Water's responsibility. The charge was subject to 'abatement' which might reduce SSPC liability anywhere down to 0 %. However, this has still not been resolved by the billing supplier Castle Water who failed to notify Thames Water of SSPC's abatement application within the required timescale. Failure to do this should mean that any abatement lost should be the financial responsibility of Castle Water in SSPC's view.	The full water charge cost of the leak is approximately £4,800, still included in Castle Water's unpaid billing. Thames Water rejected the abatement application in 2017. SSPC has documentary evidence that their application was lodged in good time with Castle Water so is not willing to pay these charges. Considerable efforts have been made over the last three years with Castle Water to resolve this issue but as yet to no avail. It is not clear what the status of the dispute is and access still needs to be granted to Castle Water senior management to try to resolve the issue. Prior to this it is not possible to quantify any potential liability for SSPC so no provision has been included in the Accounts. To the extent that any liability does arise in 2020/21 SSPC has more than adequate net current assets at 30/09/20 from which this could be paid without undermining its financial stability. (i.e. £24,289).
No security has been provided in connection with this potential liability.	
<b>Last year</b>	
Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
Castle Water issue not noted last year as no potential liability thought possible at that stage. Given SSPC inability to resolve the issue for a further year has led to a changed view that it would be prudent to recognise this as a contingent liability this year.	

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

**This year**

Description of item	Estimate of financial effect

**Last year**

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

**Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement**

**Where it is not practical to make one or more of these disclosures, please state this fact**

This year	Last year
The Castle Water issue (above) will now be taken to a higher management level within Castle Water asap for resolution.	
It is therefore hoped that it can now be resolved within the next 3 months. The amount cannot be confirmed at present.	

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

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

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
34,971	79,714
-	-
34,971	79,714

## Section C

## Notes to the accounts

(cont)

## Note 27 Charity funds

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

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	UR		79,714	12,373	- 14,139	- 53,659	-	24,289
Capital Fund Stage 1 Project	R	Upgrading pool & plant room systems	-	158,285	- 12,985	53,659	-	198,959
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	79,714	170,658	- 27,124	-	-	223,248

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Transfer to Capital Fund Project 1	53659
Between endowment and restricted funds		
Between endowment and unrestricted funds		

## Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

## 27.4 Designated funds

## This year

Planned use	Purpose of the designation	Amount

## Last year

Planned use	Purpose of the designation	Amount