

Company Number: 01870925
Charity Number: 294117

Hampton Pool Trust
Trustees' Annual Report and
Unaudited Financial Statements

31st March 2024

HAMPTON POOL TRUST

TRUSTEES' ANNUAL REPORT for the year ended 31 March 2024

The trustees present their report and the financial statements of Hampton Pool Trust ("the Trust") for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association of the charitable company, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable objectives

The Trust was established to provide swimming and associated facilities at Hampton Swimming Pool, High Street, Hampton for the benefit of all the inhabitants of Hampton and Hampton Hill aforesaid without distinction of sex or political or other opinions and to associate the local authorities, voluntary organisations and the said inhabitants in a common effort to provide in the interest of social welfare such swimming and associated facilities for recreation or other leisure-time occupation with the object of improving the conditions of life of the said inhabitants.

Charitable activities

The Trust's principal activity in pursuit of its charitable objectives is the provision of swimming and associated facilities for the benefit of the community. To raise funds to pursue the charitable objectives, the trustees undertake to produce a series of six Summer Picnic Concerts. The activities to stage the concerts are led by the Summer Picnic Concerts Producer, who is appointed by the trustees.

Public benefit

The trustees have taken The Charity Commission's public benefit guidance into consideration in preparing their statement on public benefit contained within this trustees' annual report.

Trustees' assessment of public benefit, benefits and beneficiaries

The main beneficiaries of the Trust are those that make use of Hampton Swimming Pool and its associated facilities and the main benefits provided to those beneficiaries are recreation and other similar leisure-time occupations. The trustees' assessment of public benefit is therefore based upon the level of use by the local inhabitants of the pool's facilities and the feedback received from those inhabitants upon their experience of those facilities.

Achievements and Performance

Following the highs and lows of 2022/23, a year which included the Hampton Pool Centenary and the pressure of spiraling energy costs, the HPT Board started 2023-24 hoping for a quieter period to enable steady progress with the Hampton Pool building development and to consolidate resources to support this.

As can be seen from this year's report, this was not to be, the challenges continued, especially the relentless rise in construction costs and difficulties associated with a constrained funding landscape with many grant funding organisations engaging in strategic review to refocus their resources on those in greatest need owing to levelling up and the cost-of-living crisis.

Despite this, we have had some significant successes, especially in strengthening strategic relationships with our key stakeholders; London Borough of Richmond upon Thames (LBRuT) and The Royal Parks both of which have stepped up their support and engagement with Hampton Pool, following discussions initiated by the HPT Board.

I would particularly pick out the continuation of the London Borough of Richmond Guarantee for Hampton Pool which is a requirement of the long-term operation of the pool on land within Bushy Park (which is Crown Land). The Guarantee, confirmed by Richmond Council at the Environment, Sustainability, Culture and Sports Committee in January 2024, extends Richmond's support through the period of construction work and for Hampton Pool occupancy of the site for the next 20 years. It is an essential prerequisite to the licenses provided by The Royal Parks to give permission for the start of building work and we are currently working with The Royal Parks team to finalise these ahead of construction.

Hampton Pool's strong performance through a difficult period has been widely recognised. Even with poor summer weather and increasing operating costs, attendance remained at a healthy level and we achieved a reasonable level of surplus. This is particularly commendable during a period when many other pools were struggling with increasing operating costs, and in some cases facing closure. The plight of swimming pools was highlighted in national campaigning and in Parliament, and Hampton Pool Trust participated in this campaign with the support of Munira Wilson, MP for Twickenham.

Raising these issues led to the Government Budget announcement in March 2023 that £63 million in funding would be made available for public swimming pools. Funding was released in two tranches, firstly in summer 2023 to provide immediate relief in the form of revenue funding for swimming pools facing imminent closure (which Hampton Pool was clearly not eligible for); followed by a round of capital investment launched in autumn 2023 to support public pools seeking to implement energy efficiency measures to reduce future operating costs. We were delighted to hear in May 2024 that we were to be awarded funding from this Swimming Pool Support Fund of £99,500 for Solar Photovoltaic panels for Hampton Pool. Richmond Council supported our application to this fund.

Other notable achievements include the steady progress in developing Hampton Pool as a hub of health and wellbeing support. In particular the launch of the pool as a referral site for RUILS, the Richmond charity supporting those with long term health conditions, and the work carried out to develop the data collected to evidence Hampton Pool's impact, essential if we are to understand

how changes made to the building extend our reach across the community we serve and to provide evidence for use in grant applications.

Finally, a note about the important decision taken by HPT Board to tender for the pool operation ahead of the award of a further long-term contract for Hampton Pool. This decision was not taken lightly but HPT considered this essential to ensure that we place this important contract appropriately with full understanding of the market and sector best practice to ensure that we place Hampton Pool on a secure footing for the future.

HPT Usage Figures 2023 to 2024

Hampton Pool Trust provided swimming and health and wellbeing benefits to the following groups (figures in brackets provide information as reported in the 2022/23 Trustees' annual report): during the period 1 April 2023 to 31 March 2024.

1. Total attendance figures: 250,846 (267,875)
2. Total swimming entries: 205,017 (189,305) this does not include swimming lessons
3. Total number of child swimming entries: 95,680 (100,128) this includes lessons
4. Swimming lesson entries: 53,751 (42,088)
5. Number of children completing Stages 1-8 swimming lessons: 120 (no data)
6. Moonlight swims: 8 events average 65 people (40 events averaged 45 people)
7. TNT: 1135 (1,451)
8. NPLQ: 13 courses,136 young people attended (12 courses 115 people attended)
9. Water polo: 1,209 (1,487)
10. Swim and social club: 3576 (3,138)
11. GP referral passes Council free swims: 93 (57)
12. RUILs (free swims) 24 (0)
13. Gym Attendance:15,465 (14,979)
14. Registered annual and monthly gym members: 268 (240)
15. Gym Pay-As-You-Go members: 145 (115)
16. 13-15 members: 95 (139)
17. Class attendances (including Aquarobics): 27,361 (35,705)

Christmas Day swimming was 1477 (1497), the weather was dull and damp

We have improved our capture of data to understand the social value of Hampton Pool using Sport England recognised methodology. This takes the number of active and fairly active regular users of the pool to calculate Physical and Mental Health Social Value based on the health care cost savings for eight health outcomes found in a typical population based on the reduced risk and prevented cases combined with the reduced GP visits & psychotherapy.

	2023/2024
Social Value Site	£897,742
Social Value Per Person	£66

We continued to provide open air swimming, health and wellbeing and fundraising facilities some local schools, clubs and teams including:

1. Black Tri Tribe
2. First Stride Events
3. Kingfisher Triathletes
4. Thames Turbo
5. Teddington Swimming Club
6. Elmbridge Phoenix Swimming Club
7. Swim Lab
8. Richmond Swimming Club
9. South West London Master Swimming Club
10. Old Kingstonian Hockey Club
11. Surrey Canoe Club
12. Blue Marlins Water Polo
13. Twickenham Rowing Club
14. St Mary's & St Peter's Church of England Primary School
15. St Mary's & St Peters' School Parent Teachers Association
16. St James's Catholic Primary School Parent Teachers Association
17. Carlisle School
18. Clarendon School
19. Teddington School
20. Twickenham Prep School
21. Hampton Pre-Prep and Prep School
22. Hampton School
23. Hampton Junior School
24. Hampton Hill Junior School
25. Malden Oaks School & Tuition Service
26. St George's College
27. Kingston Grammar School
28. Year 6 Parents St James's School
29. Latchmere Academy Trust
30. 1st Walton (Vikings) Sea Scouts
31. 6th Tolworth Scouts
32. Reading Rascals
33. Atlantic Pacific International Rescue Ltd
34. Participation Sport Ltd

The hot weather in June and September helped to mitigate the very, very, wet July and wet and cold August so that all in all swim attendance was maintained and increased by around 8%.

Staffing shortages continued to be a problem but this was mitigated by lower attendance in the critical months of July and August with its knock-on effect on lifeguard numbers. Swim lesson entries continue to increase and provide not only the social benefit of improved water safety for all but also regular year-round use of the pool. NPLQ course numbers have increased and provide valuable life skills and job training for many local young people. Widening participation in exercise is also being achieved through an increase in uptake of GP referral passes Council free swims and extending youth related access to the gym by creating Club 11-13 and Club 14-15.

Making Hampton Pool accessible to all is an ongoing project. Identifying and removing barriers to swimming at Hampton Pool for vulnerable individuals and families is progressing and last year 24 free swims were enjoyed by people who could benefit from swimming at Hampton Pool identified by RUILS (Independent Living).

This year we are working with Mental Health Swim to have regular swim time at the pool. Christmas Day was well attended as usual and continues to put Hampton Pool on the list of great things to do in Hampton. Simon Bailey and the team have devoted a lot of time and effort to painstakingly removing all the barriers preventing Gladstone and Data Hub communicating with one and other so that social data can be captured accurately. This allows us and others to see how Hampton Pool is improving the lives of the local community and can also be used as a tool for continuous improvement. We now have a Hampton Pool Tik Tok account which is increasing our social media following and engagement, particularly with the young generation. A lot of work has also gone into developing a new website for Hampton Pool which should be delivered in the spring of 2025.

Pool management

The original contract with YMCA St Paul's Group expired at the end of March 2017; subsequently YMCA operation of Hampton Pool continued under a series of rolling contract extensions. With planning permission confirmed, HPT Board agreed to extend the contract again through to March 2024 anticipating that this would cover the period during which a new long term management agreement would be negotiated.

In line with good governance of Trust resources, HPT Board agreed to test the market ahead of the award of a new long-term contract for the operation of the pool through and beyond the building work. Support for this review and procurement has been provided by FMG Consulting, a leisure management consultant, with legal advice provided by Winckworth Sherwood.

An early market engagement report commissioned from FMG had previously indicated sufficient interest in Hampton Pool based on strong performance. The procurement process and development of documentation required took place during this reporting period with go live in May 2024. It was expected that YMCA as incumbent operator would respond to the invitation to tender.

Alongside this work we continued to work with YMCA St Pauls Group input on the scope and specification for the building refurbishment and on building the evidence base to demonstrate the reach and impact of Hampton Pool to ensure that we have the data in place to understand the impact of initiatives and change to the building and to support applications for grants.

Concerts

The July 2023 Summer Picnic Concerts were a resounding success with four sold out events and the remaining two not far short. The large team of volunteers who worked through the year and during the events, supported by YMCA staff, were responsible for this success.

In terms of performers, we had first time appearances from Fairport Convention and Natalie Imbruglia, together with returning favourites ABC, plus a range of tribute acts. The weather was a challenge on two nights in particular with strong winds during the day leading up to the Natalie Imbruglia event and heavy rain for the closing Neil Diamond tribute, Hello Again. However, one of the main memories of the events was an enthusiastic but rain-soaked audience singing along to “Sweet Caroline” to end our Summer 2023 events.

The slightly unusual weather for July allowed us to put our recently developed concerts adverse weather policy into effective practice. And another new feature for 2023 was a new PA system which is “steerable” and hence allows us to minimise sound levels outside the footprint of our site.

Our customers certainly enjoyed the events. We conduct a survey every year and this year achieved a response rate of 34% with 86% of respondents rating the events very good & good value for money. This was reflected in the excellent financial results with £104.5k raised to help secure the future of Hampton Pool

Communications and Marketing

Responsibility for marketing the pool continues to rest with the operator, with oversight by HPT Operations and Oversight Committee. The Communications and Outreach Committee has a focus on the long-term future of the swimming pool, building relationships to support this and on communication with the community. These were significant areas of work for the Trust in follow up to the Hampton Pool Centenary, receipt of planning permission, and due to the continuing financial issues facing swimming pools linked with volatility in energy costs, all of which increased the need to raise awareness of the value and impact of Hampton Pool.

During this reporting period we continued to build community engagement – supporting summer and winter community events in the local area, especially local fairs, extending Christmas activities to include the second Hampton Pool Christmas Market and Carols at the Pool in addition to our regular Christmas Day opening.

The Neighbours Liaison Group mailing list was established just ahead of the Hampton Pool Centenary. The aim is that this will be used to keep in touch with close neighbours of the pool as we move forward with the building development. Once we are close to the start of construction and have appointed a contractor a fresh round of communication with neighbours will precede the launch of this group. It will sit alongside the long-standing Hampton Pool Consultation Group which is attended by representatives of stakeholder groups.

Our outreach activities were supported by joining Community Leisure UK (CLUK), the professional organisation representing charitable leisure trusts across the UK, and also by extending links with the Future Lidos Group.

Hampton Pool Trust participated in CLUK campaigning to secure additional funding for the sector to support public swimming pools in the face of the energy crisis. We had support from Munira Wilson MP for Twickenham who raised written questions on behalf of the sector with the then Minister for Sport, Stuart Andrew. The campaign led to the provision of a dedicated allocation of £63 million as a support package for swimming pools, targeted at addressing cost pressures facing public swimming providers and investment in energy efficiency measures to reduce future operating costs.

Hampton Pool Trust subsequently applied successfully for this funding in the period following this annual report.

Future Lidos is an informal network of projects across the UK and Ireland, dedicated to bringing the outdoor swimming to more communities by restoring heritage pools and creating new lidos. Hampton Pool Trust joined the network to provide advice and support to lido projects and Hampton Pool is one of the case studies in the Future Lidos Toolkit.

Outreach work and partnerships with other local charities continued, including Shooting Star, who joined us in fundraising at our Carols by the Pool in December, and Teddington & The Hamptons Rotary Club who invited us to join their Santa Sleigh fundraising route around Hampton on 9 December 2023.

We have also been working to embed Hampton Pool's contribution more firmly into London Borough of Richmond strategy, responding to developments across the borough such as the new Culture Strategy and joined the Nighttime Stakeholder Panel. We attended networking events to promote Hampton Pool, such as the Richmond Health and Wellbeing Network.

Engagement with the Richmond Health and Wellbeing Network led to a more formal relationship with RUILS, the charity run by and for disabled people in support of independent living. Inclusion of Hampton Pool as a referral site for RUILS initially as a pilot is now firmly embedded with increasing use during this reporting period.

Building Development plans

The Board has focused on the development project throughout the period of this report to ensure that a material start takes place within our planning window, before February 2025

Our overall development plans, as submitted for planning approval in 2016, were designed with a phased delivery strategy, based on availability of funds and ergonomics. Following a delivery review in 2022 and based on an infrastructure conditions survey, priorities were realigned to concentrate on adaptations and extensions to the main building, access to the site and increased electric supply.

Work to find additional resources for the building development continued against a backdrop of rising construction cost, restricted availability of grant funding and a pool surplus impacted by increases in energy and other operating costs. Discussions continued with YMCA on the future business model to assist prioritising.

There were and are no easy answers and by the summer 2023 it was clear that HPT Board would need to revisit the approach to construction to take a view on what could be built with the available resources whilst hitting as many of the objectives of the original scheme as possible. Extraordinary Board meetings were held in June and August 2023 and the Board Away Day in September 2023 all focussed on how to find additional resources and the most cost-effective build process.

HPT Board revisited the Phase One priorities agreed in September 2022 with the involvement of the cost planner and design team. Conclusions reached took account of impact, interdependencies, and likelihood of external funding.

All the Phase One building elements are critical to the full development, ensuring that the refurbished building is accessible and sustainable, meets customer expectations and supports the future of the building. With the involvement of the Design team a revised approach to construction was agreed, which sub divided the build into 4 stages:

Stage 1A is the installation of a substation, upgrade to the electrical distribution, widening the entrance way.

- UKPN are unable to increase the electrical supply and any new building works will require extra power. The future introduction of ASHPs and EV charge points (as required by planning conditions) will require the installation of a new substation on site to provide the increased electric demand.
- Wider entrance will ease traffic congestion on the High Street and provide better access for construction traffic and long-term customer access.

Stage 1B is the addition of a roof over the west end of the sundeck which also provides a new entrance way, provides a year-round weather protected café space, installation of a lift to the first floor, remodeling of the café and creation of a multipurpose community space and training/meeting room,

Stage 1C is a new office and studio space in an extension to the west of the building

Stage 1D is a new reception area, remodeling of the existing ground floor to create a family changing village with family sized cubicles.

Alongside this and critical to progressing the development were the discussions with our strategic partners LBRuT and The Royal Parks who we approached directly to raise awareness of the issues faced by the Trust and to seek advice. Although neither party were ultimately able to provide direct financial support, the strengthening of these partnerships has been beneficial, providing in kind support, raising awareness and engaging our partners in support for fundraising.

Richmond upon Thames Council guarantees the continued occupancy of Hampton Pool on Royal Park land in Bushy Park and in January 2024 LBRuT supported the building development by confirming the continuation of this formal Guarantee through the period of construction and for the next 20 years following presentation of a case for support at LBRuT Environment, Sustainability, Culture and Sports Committee.

With LBRuT support we were also able to apply to the Swimming Pool Support Fund administered by Sport England for the sustainability elements of the development project. Our grant application was for £500,000, to cover Solar PV panels, cross site energy metering, variable speed controls for pumps, air source heat pumps and an electrical upgrade to support the increased electrical load. The £63 million fund was heavily oversubscribed, but at the end of January 2024 we were delighted to learn that we had been allocated £99,500 for Solar PV and energy monitoring. The Solar PV panels are to be installed on the plant room and new main roof.

As an aside it was gratifying to note that Hampton Pool had already been proactive in recent years in green technologies and energy reduction and had undertaken several of the funded categories, such as pool covers, LED lighting, variable speed drives for the circulation pumps and condensing boilers.

Other funding streams approached include the Mayor of London's Energy Efficiency Fund (MEEF) which we have continued to work with on securing a cost-effective loan in the current year and the Richmond Community Infrastructure Fund which we applied to successfully during the period, receiving an award of £66,000 in May 2024.

Building progress

Before the development can start, the many planning preconditions required by LBRUT must be discharged. This has required several studies and reports to be undertaken including archaeology (nothing of significance was found), arboriculture (an updated tree survey), ecology and net biodiversity gain, bat surveys (none found), site contamination (nothing found), traffic management plans, travel plans, cycle parking, disabled access and Section 278 plans for the wider entrance. In addition, a full drains survey has been undertaken and soil investigation to study the make-up of the ground, essential for the structural engineers to finalise their plans.

Alongside the preconditions our focus has been to deliver the first 2 stages stage 1A and 1B within available budgets. The new roof is required for the final installation of 118 solar panels.

FINANCIAL REVIEW

Financial Results of Activities and Events

The activities of the Trust generated total income for the year ended 31 March 2024 of £434,636 (2022/2023: £475,637).

The Trust's total expenditure for the year ended 31 March 2024 amounted to £310,862 (2022/2023: £316,048). This includes the cost of putting on the Summer Picnic Concerts. Administrative expenses for the Trust (excluding cost of the concerts) were £66,382 (2022/2023: £38,474).

The resulting surplus was £123,774 for the year ended 31 March 2024 (2021/2022: £159,589). Looking at the sources of our surplus, the summer concerts were again a huge success contributing of over £100,000. We work with our operator, YMCA, for the management of the pool and despite best efforts, the contribution from the pool itself was considerably down on the previous year at just over £50,000, a reduction of some 50%, from the £100,000 contributed in 2022/2023 - a reflection of rising costs especially in regard to utility costs and also a statement on the variability of the weather which can have a significant effect on income.

The surplus for the year has been added to the unrestricted general fund reserves.

Reserves policy

Funds are being specifically retained by the trustees at the present time to safeguard the Trust and to enable the delivery of its charitable objectives, by helping to fund the refurbishment of the swimming pool facilities. In addition, funds are held in case of adverse factors arising beyond the control of the trustees, including climatic conditions and unforeseen major maintenance.

At the 31 March 2024, the Trust had reserves of £1,761,047 (31 March 2023: £1,637,273).

Going Concern

The trustees have reviewed the financial forecasts for the Trust and have, in particular, considered its anticipated income and expenditure commitments for a period of twelve months from the date of approval of this trustees' annual report. Despite the ongoing cost of living crisis in the UK, triggered by the high inflationary environment, the trustees believe that nevertheless the Trust has adequate liquid resources to continue in operational existence for at least the next twelve months and to meet all of its liabilities during that period in full and as they fall due. For that reason, the trustees continue to adopt the going concern basis in preparing the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Members

Anyone over the age of 18 can become a member of the Trust and as of 31 March 2024, there were 429 (2023: 433) members. During the year, 5 members (2022/2023: 13) joined the Trust and 9 members (2022/2023: 21) left the Trust.

REFERENCE AND ADMINISTRATIVE DETAILS

The trustees of the charity, who are also the directors of the company, in office since 1 April 2023, are as follows:

Nigel Brown		(elected 4 December 2023)
Marguerite Cameron		(resigned 4 December 2023)
Mark Corris		(elected 4 December 2023, resigned 14 December 2023)
Mark Doyle	Finance Director (until 15 June 2023)	
Andrew Gill	Chair (from 18 January 2024)	(elected 4 December 2023)
Roxanne Glaud		(elected 4 December 2023)
Roger Gray	Finance Director (from 13 June 2024)	(co-opted 9 May 2024)
Grahame Hadden		
Rick Kershaw	Finance Director (from 15 June 2023, until 13 June 2024)	(elected 4 December 2023, resigned 18 June 2024)
Stuart Leamy		
Jill Livesey		
Jane Savidge	Chair (until 18 January 2024)	
Mark Sherwin	Secretary	
Katie Sullivan		
Daphne Wharton		
Michael White		

The principal address of the charity and the registered office of the company is Hampton Pool, High Street, Hampton, TW12 2ST. The charity is registered under number the charity number 294117, and the company is incorporated with the company registration number 01870925.

The trustees have made the following professional appointments:

Bankers: Lloyds Banking Group plc, 83 Clarence Street, Kingston upon Thames, KT1 1RE

Accountants: RSM UK Tax and Accounting Limited, Third Floor, One London Square, Cross Lanes, Guildford, Surrey GU1 1UN

Independent Examiner Kerry Gallagher, FCA DChA of RSM UK Tax and Accounting Limited, Davidson House, Forbury Square, Reading, Berkshire RG1 3EU

Exemptions and Disclosure

No exemption from enclosure requirements applicable to a small charity have been taken in the trustees' annual report.

Funds held as custodian trustee on behalf of others

Although the trust would maintain restricted funds to deal with income that is earmarked for a particular purpose by donors, sponsors, and other funders, Hampton Pool Trust does not hold and funds, and the trustees do not anticipate that it will in the future hold any funds, as custodian for a third party.

This report was approved by the trustees on 13/12/2024, and was signed for and on behalf of the board by



..... Chair
Andrew Gill

13/12/2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAMPTON POOL TRUST

I report to the trustees on my examination of the financial statements of Hampton Pool Trust (the charitable company) for the year ended 31 March 2024, which are set out on pages 13 to 21.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's financial statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).

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 financial statements to be reached.

Kerry Gallagher

Signed:

Date: 16/12/24

Name: Kerry Gallagher, FCA DChA

Name of applicable listed body: The Institute of Chartered Accountants in England and Wales

Relevant professional qualification or membership of professional body: Chartered Accountant

On behalf of RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

Davidson House, Forbury Square, Reading, Berkshire RG1 3EU

Hampton Pool Trust
Statement of Financial Activities
Including Income and Expenditure Account
for the year ended 31st March 2024

	Unrestricted funds £ 2024	income funds £ 2024	Total funds £ 2024	Unrestricted funds £ 2023	Restricted funds £ 2023	Total Funds £ 2023
Income (Note 3)						
Income and endowments from:						
Donations and legacies	6,157	-	6,157	7,937	-	7,937
Charitable activities - Operation of the swimming pool	51,460	-	51,460	102,963	-	102,963
Other trading activities	355,728	-	355,728	356,290	-	356,290
Investments	21,291	-	21,291	8,447	-	8,447
Total	434,636	-	434,636	475,637	-	475,637
Expenditure (Notes 4)						
Expenditure on:						
Raising funds	(246,776)		(246,776)	(280,835)		(280,835)
Charitable activities - operation of the swimming pool	(60,186)	(3,900)	(64,086)	(31,313)	(3,900)	(35,213)
Total	(306,962)	(3,900)	(310,862)	(312,148)	(3,900)	(316,048)
Net income/(expenditure) and net movement of funds	127,674	(3,900)	123,774	163,489	(3,900)	159,589
Reconciliation of funds:						
(note 12)						
Total funds brought forward at 1 April	1,621,673	15,600	1,637,273	1,458,184	19,500	1,477,684
Total funds carried forward at 31 March	1,749,347	11,700	1,761,047	1,621,673	15,600	1,637,273

**Hampton Pool Trust
Unaudited Balance Sheet
as at 31st March 2024**

Company Number 01870925

		2024 £	2023 £
Fixed assets			
Tangible assets	(Note 8)	15,862	20,909
Current assets			
Debtors	(Note 9)	389,855	277,684
Investments	(Note 8)	796,630	695,124
Cash at bank and in hand	(Note 11)	870,904	868,956
Total current assets		<u>2,057,389</u>	<u>1,841,764</u>
Current liabilities			
Creditors: amounts falling due within one year	(Note 10)	312,024	225,400
Net current assets		<u>1,745,365</u>	<u>1,616,364</u>
Total fixed and current assets less current liabilities		<u><u>1,761,227</u></u>	<u><u>1,637,273</u></u>
Funds of the Charity			
Restricted income funds	(Note 12)	11,700	15,600
Unrestricted funds		1,749,347	1,621,673
Total funds		<u><u>1,761,047</u></u>	<u><u>1,637,273</u></u>

For the year ended 31st March the charitable company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

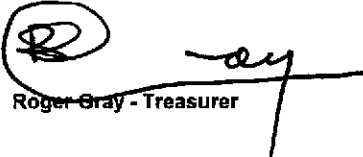
The Trustees responsibilities:

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime.

The accounts on pages 13-21 were approved by the trustees and authorised for issue on 13/12/2024 and are signed on their behalf


Roger Gray - Treasurer

13/12/2024
Date of Approval

Accounting Policies

Basis of preparation

1.0 Company Information

Hampton Pool Trust (the charitable company) is a private company limited by guarantee incorporated in England and Wales. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £25 per voting member of the charitable company. The registered office and principal place of business is at Hampton Pool, High Street, Hampton, TW12 2ST. The charitable company's principal activities are disclosed in the trustee's annual report.

1.1 Basis of accounting

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" under the historic cost convention.

The financial statements have also been prepared in accordance with the accounting policies set out below and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association of the charitable company, and Accounting and Reporting of Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102)(effective 1 January 2019)

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The trustees have reviewed the financial forecasts for the Trust and have, in particular, considered its anticipated income and expenditure commitments for a period of twelve months from the date of approval of this trustees' annual report. The trustees believe the Trust has adequate resources to continue in operational existence for at least the next twelve months and to meet all its liabilities during that period as they fall due. For this reason, the trustees continue to adopt the going concern basis in preparing the accounts.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1.1.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year error have been identified in the reporting period.

2.2 INCOME

Recognition of income General donations and other similar types of voluntary income that arise from non-exchange transactions are brought into account when receivable by the charity and donated income is included gross of any attributable tax recoverable, where relevant. Income recognition is therefore determined on the basis of entitlement, probability of economic benefits and reliability of measurement. Donations given for specific purposes are treated as restricted income.

All other types of income arising from exchange transactions are accounted for on an accruals basis, being recognised as income when earned by the charitable company.

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.

Grants and donations Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Government grants The charity has not received government grants in the reporting period

Note 2 **Accounting Policies** (continued)

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.

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.

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

2.3 EXPENDITURE AND LIABILITIES

Expenditure Expenditure is allocated to the cost of raising funds or to the charitable company's principal activity as direct costs where those costs can be identified as being directly related to that activity. All costs that cannot be identified as relating directly to an activity are categorised as either support costs or governance costs. Any costs that cannot be specifically categorised are allocated in proportions based upon a suitable ratio applicable to the nature of the cost involved.

Taxation The Trust is a registered charitable company and as such its income and gains falling under section 471 to 489 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from tax to the extent that they are applied to its charitable objectives.

Deferred income The Trust has deferred income relating to advanced ticket sales for the Summer concerts due to take place in the following financial year. In the prior year, ticketholders for the 2020 Summer concerts, which was postponed until Summer 2022 due to COVID-19, were offered full refunds on their tickets.

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

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year and are valued at historical cost less depreciation.

The depreciation rates and methods used are disclosed in note 6.

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.

Current Asset investments In circumstances where cash is placed on deposit for periods of more than three months, so as to achieve a higher rate of return, these deposits are classified as current asset investments in the balance sheet

Cash at bank and in hand cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition.

Fund accounting The general fund comprises the accumulated surpluses of unrestricted income over expenditure, which are available for use in furtherance of the general objectives of the charitable company.

Restricted funds are funds subject to specific conditions imposed by donors. The purpose and use of the restricted funds are set out in the notes to the accounts. Amounts unspent at the year end are carried forward in the balance sheet.

Note 3	Income	Analysis of income	Unrestricted	Restricted	Total income	
			income	income	2024	2023
			2024	2024	2024	2023
					£	£
Donations and legacies:	Donations and gifts		6,157	-	6,157	7,937
Operation of the Swimming Pool	Share of operating surplus receivable from YMCA St Pauls Group		47,460	-	47,460	98,963
	Administration fee receivable from YMCA St Pauls Group		4,000	-	4,000	4,000
	Total		51,460	-	51,460	102,963
Other trading activities:	income from the Centenary theatre concerts		10	-	10	14,338
	income from the 2023 Summer concerts		354,521	-	354,521	336,116
	Income from other fundraising activities		1,197	-	1,197	5,836
	Total		355,728	-	355,728	356,290
Income from Investments:	Bank interest receivable on short term cash deposits		21,291	-	21,291	8,447
TOTAL INCOME			434,636	-	434,636	475,637

Note 4	Expenditure	Analysis	Unrestricted	Restricted	Total expenditure	
			expenditure	expenditure	2024	2023
			2024	2024	2024	2023
					£	
Expenditure on raising funds:						
	Staging concerts and other fundraising events		244,481	-	244,481	277,576
	Advertising, marketing, direct mail and publicity		2,295	-	2,295	3,259
	Total expenditure on raising funds		246,776	-	246,776	280,835
Expenditure on charitable activities:						
Operation of Swimming Pool						
Direct Costs	Depreciation		1,327	3,900	5,227	5,227
Support Costs	Professional fees		45,474	-	45,474	11,632
	Other costs		4,961	-	4,961	9,582
Governance Costs	Independent examiners fees		3,500	-	3,500	3,000
	Preparation of the financial statements		-	-	-	3,000
	Other accounting costs		1,012	-	1,012	1,549
	Insurance		3,912	-	3,912	1,223
	Other governance costs		-	-	-	-
			60,186	3,900	64,086	35,213
			306,962	3,900	310,862	316,048

Note 5 Staff Costs

The Trust does not employ any staff and therefore, there were no employees who received total emoluments in excess of £60,000 and there are no amounts to be disclosed in respect of key management personnel

Other than in respect of the trustees themselves, the trust is not significantly reliant upon the contributions of volunteers for the running of the operation of the trust. However, the trustees acknowledge the contribution of volunteer in relation to fund raising.

Note 6 Tangible fixed assets

6.1 Cost or valuation

	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
At 1st April 2023	996,552	246,916	-	1,243,468
Additions	-	-	-	-
Disposals	-	-	-	-
Transfers	-	-	-	-
At 31st March 2024	996,552	246,916	-	1,243,468

6.2 Depreciation and impairments

Basis Rate	Straight Line over 7 to 15 years	Straight Line over 3 to 10 years	Straight Line	Straight Line
At 1st April 2023	996,552	226,007	-	1,222,559
Disposals	-	-	-	-
Depreciation	-	5,227	-	5,227
Transfers	-	-	-	-
At 31st March 2024	996,552	231,234	-	1,227,786

6.3 Net book value

Net book value at 1st April 2023	-	20,909	-	20,909
Net book value at 31st March 2024	-	15,682	-	15,682

7 Other disclosures

Together the above assets represent substantially all of the Hampton Pool facilities operated exclusively for charitable purposes by the Trust. The pool buildings are owned by the Trust but are situated on Crown property. The Trust occupies the site under a licence agreement with the Royal Parks Foundation, a registered charitable company incorporated in England and Wales.

Note 8 Investment assets

Analysis of current asset investments

	2024	2023
	£	£
Cash or cash equivalents	796,630	695,124
Other investments	-	-
Total	796,630	695,124

In circumstances where cash is placed on deposit for periods of more than three months, so as to achieve a higher rate of return, these deposits are classed as current asset investments in the balance sheet.

Note 9 Debtors and prepayments

	2024	2023
	£	£
Trade debtors	(180)	110
Prepayments and accrued income	232,727	178,611
Amounts owed by YMCA St Pauls Group	157,308	98,963
Total	389,855	277,684

Note 10 Creditors and accruals

10.1 Analysis of creditors

Amounts falling due within one year

	2024	2023
	£	£
Accruals	5,232	13,294
Bank loans and overdrafts	-	-
Trade creditors	92,715	53,384
Deferred income	214,077	158,722
Other creditors	-	-
Total	312,024	225,400

10.2 Deferred income relating to Summer concerts

	2024	2023
	£	£
Balance at the start of the reporting period	158,722	177,958
Amounts added in current period	214,077	158,722
Amounts released to income from previous periods	(158,722)	(177,958)
Balance at the end of the reporting period	214,077	158,722

The deferred income relates to advanced ticket sales for the Summer concerts due to take place in the following financial year.

Note 11 Cash at bank and in hand

	2024	2023
	£	£
Short term cash investments (less than 3 months maturity date)	6,105	278,521
Short term deposits	-	-
Cash at bank and on hand	864,800	590,435
Total	870,905	868,956

Note 12 Charity funds

12.1 Details of material funds held and movements during the current reporting period

Fund names		Purpose and Restrictions	Fund balances 1st April 2023	Income	Expenditure	Transfers	Fund balances 31st March 2024
			£	£	£	£	£
For the year ended 31st March 2024							
General fund	U	General fund	1,621,673	434,636	(306,962)	0	1,749,347
Cycling infrastructure fund	R	Provision of cycle rack bays	15,600	0	(3,900)	0	11,700
Total Funds as per balance sheet			1,637,273	434,636	(310,862)	0	1,761,047

12.2

Fund names		Purpose and Restrictions	Fund balances 1st April 2022	Income	Expenditure	Transfers	Fund balances 31st March 2023
			£	£	£	£	£
For the year ended 31st March 2023							
General fund	U	General fund	1,458,184	475,637	(312,148)	0	1,621,673
Cycling infrastructure fund	R	provision of Cycle rack bays	19,500	0	(3,900)	0	15,600
Total Funds as per balance sheet			1,477,684	475,637	(316,048)	0	1,637,273

The cycling infrastructure fund relates to funding provided by the London Borough of Richmond upon Thames towards the provision of a 20 bay cycle rack. The fund is being reduced over 5 years in line with the depreciation policy of that asset and will be fully depreciated by March 2027

Type of fund	U	Unrestricted
	R	Restricted

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Analysis of Net Assets Between Funds

As at 31st March 2024	Fixed assets £	Current assets £	Current liabilities £	Total £
Unrestricted income fund				
General fund	4,162	2,057,389	(312,024)	1,749,527
Restricted income fund				
Cycling infrastructure fund	11,700			11,700
Net Assets	15,862	2,057,389	(312,024)	1,761,227
As at 31st March 2023				
Unrestricted income fund				
General fund	5,309	1,841,764	(225,400)	1,621,673
Restricted income fund				
Cycling infrastructure fund	15,600			15,600
Net Assets	20,909	1,841,764	(225,400)	1,637,273

14.1 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

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

14.2 Reimbursement of trustees expenditure

Type of expenses reimbursed	2024 £	2023 £
Concert Costs	5,745	-
Support Costs	1,019	313
TOTAL	6,764	313
Number of trustees	2	2

15. Transaction(s) with related parties

2024

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount Added to fund £	Balance at period end £	Amounts written off during reporting period £
YMCA St Pauls Group	Pool operator	Pool improvement fund	59,947	756,794	-

2023

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount added to fund £	Balance at period end £	Amounts written off during reporting period £
YMCA St Pauls Group	Pool operator	Pool improvement fund	101,341	696,847	-

The trust is closely related to YMCA St Pauls Group, which is also a registered charitable company incorporated in England and Wales. YMCA St Pauls Group is currently contracted to manage Hampton Swimming Pool on behalf of the Trust

In addition to the transactions and balances disclosed in previous notes to these accounts, YMCA St Pauls Group is party to a joint fundraising project with the Trust to generate restricted income held in a Pool Improvement Fund to help towards the costs of the imminent refurbishment of the Hampton swimming pool facilities. All the cash raised to date is being held by YMCA St Pauls Group in a restricted fund.

16. Contingent liability

Under the terms of the Trust's licence agreement with the Royal Parks Foundation, in the event that the Hampton Swimming Pool site and buildings ceases to be used as a Pool, the Trust has an obligation to reinstate the land to its original condition prior to the Pool being developed. In the opinion of the trustees, the likelihood of this liability crystallising is remote, and consequently, no attempt has been made to quantify the costs of such reinstatement. Furthermore, under the guarantee from the London Borough of Richmond upon Thames, the Trust cannot be held liable for any costs beyond the resources of the Trust at that time.