DALES Way
ACCOUNTANCY SERVICES

Dalesway Accountancy Services Ltd
Stoneycroft, Linton, North Yorks BD23 5HH
Registered in England and Wales (09561770)

07715172275
info@daleswayaccounts.com

6th February 2026

Dear Colne ASC Trustees

On the instruction of Mr Kevin Critchley, I have reviewed the books of the Colne ASC Fund for the financial year ended 31st December 2025. In my capacity as director of Dalesway Accountancy Services Ltd, I have reviewed the transactions included in the accounts for that year.

Please note that this is process was not a formal audit, but a review and sense check of the numbers and transactions therein.

I found the record keeping to be of a high standard and the main reviews I have conducted are as follows:

- Verified bank balances to underlying records via the original bank statements and reconciliation performed by the treasurer;
- Reviewed and agreed unpresented cheques and to opening bank balances; and
- Investigated movements in key account balances year on year.

A copy of the reviewed accounts is attached for your reference. Please note I have not reviewed the figures for the comparative period, I have only checked the accuracy of the calculations and verified the closing bank balance. No further investigation has taken place for the period ended 31st December 2024.

In my capacity as advisor and as a chartered accountant, I can confirm that the accounts presented appear to present a true and fair view of the underlying records.

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.

Yours sincerely

Ellie Green ACA
Director
Dalesway Accountancy Services Ltd

COLNE ASC
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st DECEMBER 2025

		2025	2024
		£	£
Income			
	Membership Subscriptions	7,500.00	7,365.00
	Sponsored Swim	3,155.00	-
	Fundraising (Raffles etc)	680.18	588.28
	Shop Surplus	- 463.32	20.62
	Donations Received	500.00	265.34
	Net Bank / Building Society Interest	450.40	580.80
	Tickets for Annual Presentation	115.00	302.50
		11,937.26	9,122.54
Expenditure		£	£
	Affiliation Fees	3,266.35	2,649.19
	Pool Hire	1,342.15	1,195.70
	Donation	1,000.00	100.00
	Summer Outing	720.80	938.00
	Medals & Trophies	582.09	859.78
	Stationery & Postage	570.08	-
	Secretary's Honorarium	550.00	-
	Swim Clinic	225.00	-
	Travel Expenses	206.28	-
	Easter and Christmas gifts	195.69	-
	Membership Cards	160.00	-
	Competitions	106.00	132.00
	Annual Presentation(Room Hire, Disco,Catering)	-	870.00
	Training Resources	91.66	-
	New Equipment Purchased	87.28	-
	Coaching & Teaching Courses	59.00	191.50
	Website Expenses	47.99	83.99
	Card/transaction fees	1.66	-
	Sundries	-	24.00
		9,212.03	7,044.16
	Surplus for the Year	**2,725.23**	2,078.38

COLNE ASC
BALANCE SHEET
AS AT 31st DECEMBER 2025

		2025	2024
		£	£
Current Assets			
	Stock	2,394.00	2,866.00
	Cash at NatWest Bank	2,644.99	1,501.36
	Cash at Skipton Building Society	15,172.67	13,721.67
	Prepayments	602.60	-
	Shop Float	-	-
	Total current assets	20,814.26	18,089.03
Net assets / General Fund		**20,814.26**	18,089.03
Opening balance		18,089.03	
Movement in fund in year		2,725.23	
Closing balance		**20,814.26**	

Accounting Policy
Accounts are prepared on a receipts and payments basis, with year-end adjustments for stock and prepayments.
Stock is valued conservatively at cost less any write-downs for obsolete or slow-moving items.
Equipment is expensed when purchased.
No depreciation is applied.