

ASHBURTON SWIMMING POOL
REGISTERED CHARTITY NO. 1164272
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

ASHBURTON SWIMMING POOL

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ASHBURTON SWIMMING POOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Dave Glenton – Chair Ms Sarah Perry – Secretary Mr Chris Waugh – Treasurer Mrs Anna Hattersley Mr Jeremy Ralph Mr Anthony Arnold
Charity number	1164272
Principal address	Ashburton Swimming Pool c/o The Town Clerks Office The Town Hall North Street Ashburton TQ13 7QQ
Independent examiner	Mrs Louisa Lulek FCA Darnells Chartered Accountants Quay House Quay Road Newton Abbot Devon TQ12 2BU



Trustees' Annual Report for the period

From

Period start date

Day
1

Month
April

Year
2021

To
O

Period end date

Day
31

Month
March

Year
2022

Section A

Reference and administration details

Charity name

Ashburton Swimming Pool

Other names charity is known by

Registered charity number (if any)

1164272

Charity's principal address

Town Hall, North Street,

Ashburton

Devon

Postcode

TQ13 7QQ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Anna Hattersley			
2	Sarah Perry	Secretary		
3	Jeremy Ralph			
4	Dave Glenton	Chair		
5	Chris Waugh	Treasurer		
6	Anthony Arnold			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Appointed by resolution

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To promote for the benefit of the inhabitants of Ashburton and the surrounding area, the provision of facilities for leisure for the public at large in the interests of social welfare and with the objective of improving the life of the said inhabitants.

To advance the education of the public in the subject of water safety.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The CIO primarily provides swimming facilities at Ashburton Swimming Pool (outdoor) for the people of Ashburton and the surrounding areas. The pool is open from May until the beginning of September each year and during that time is open on a daily basis with a variety of different swimming sessions to suit the different needs of the community so as to have the greatest impact on improving the lives of the community. These include general swimming, lane swimming for fitness, lessons as well as a variety of other activities such as water polo. Through the provision of lessons and guidance from the lifeguards, the CIO also ensures that the public are educated in water safety.

In running the CIO in this way, the trustees have had regard to the guidance issued by the Charity Commission on Public Benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The summer of 2021 was the 6th year of the CIO running the pool and presented some interesting challenges as we adapt to the opening up after lockdown. At the start of this year we felt it was important to find a way to reopen the pool in a Covid appropriate manner and thanks to a lot of pre-season research, we managed to devise an approach that allowed us to open the pool in a Covid safe manner such as reducing foot traffic into and around the site to allow separation of bubbles, switching to an online only booking system, closing the cafe and the changing room and creating a one way system around the site.

We also had a significant challenge recruiting lifeguards, a problem shared by swimming pools nationally. In the 2019 season we had 22 lifeguards, this year we managed to recruit 6, a number of which had to isolate at various times during the season!

We also took on running the new community tennis court refurbished by Glendinning at Sands school mid-way through the season.

As the season progressed and lock down eased we managed to increase the numbers allowed onto the site and in the pool and reopen the changing rooms. Although we were still unable to open the cafe, we did manage to sell self service ice creams.

As in previous years we were supported by many organisations in our local community running fundraising events.

Craig McAlpine stepped down in 2020 after a number of years as our Treasurer and has been replaced by **Chris Waugh** who has returned to the area after several years elsewhere.

At the end of the season our Pool Manager for the last 4 years retired and so over the winter we recruited a new manager.

This year our focus was on re-opening and adapting to the dynamic Covid situation, going forward we have a number of challenges to overcome to secure the long term viability of the pool. We will possibly need to continue adapting to Covid, although we hope to be able to run a more typical season. We are aware of a leak somewhere in the pipe work that is under investigation but may need some significant work to resolve. This has caused a significant increase in our water and chemical use this season.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity aims to hold enough reserve to support the day to day cash flow of the pool over poor ticket sales. With the pool being seasonal and open air, the weather has a huge impact on its main income so good years reserves are used to cover for multiple poor years. The charity also aims to build reserves to support replacement of equipment that has a life span such as the pool plant filters.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The key income of the swimming pool is through ticket sales, a combination of season tickets and day passes. This is also supported by activities such as private hire, lessons and special events. However, the above doesn't cover the full cost of keeping the pool open and running, especially with the inevitable costs of equipment replacement, grounds maintenance and general upkeep and improvement. Therefore, the pool is also reliant on grants and especially fund-raising activities to support the general income.

Section F

Other optional information

Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

Chris Waugh

Chris Waugh (Jan 22, 2023 16:26 GMT)

Full name(s)

Mr Chris Waugh

Position (eg Secretary, Chair, etc)

Trustee

Date

16 January 2023

**Independent Examiner's Report to the Trustees of Ashburton Swimming Pool
Charitable Incorporated Organisation ('the CIO')**

I report on the receipts and payments account and statement of assets and liabilities of the CIO for the period ended 31 March 2022 which are set out on pages 8 to 9.

Respective responsibilities of trustees and examiner

As the charity's trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Louisa Lulek FCA
Darnells, Chartered Accountants
Quay House, Quay Road,
Newton Abbot, Devon, TQ12 2BU



CHARITY COMMISSION
FOR ENGLAND AND WALES

Ashburton Swimming Pool

1164272

Receipts and payments accounts

CC16a

For the period
from

Period start date
01-Apr-21

To

Period end date
31-Mar-22

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Pool income	31,372	-	-	31,372	-
Café income	604	-	-	604	-
Merchandise	-	-	-	-	-
Grants, fundraising and donations	4,329	-	-	4,329	3,652
Other income	-	-	-	-	137
Job Retention Scheme	-	-	-	-	1,546
Interest	1	-	-	1	-
	-	-	-	-	-
Sub total (Gross income for AR)	36,306	-	-	36,306	5,335
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	36,306	-	-	36,306	5,335
A3 Payments					
Wages	3,099	-	-	3,099	2,712
Classes costs	-	-	-	-	-
Café stock	525	-	-	525	-
Opening costs	605	-	-	605	-
Lifeguard costs	16,670	-	-	16,670	-
Chemicals	2,805	-	-	2,805	202
Utilities	8,668	-	-	8,668	962
Insurance	2,558	-	-	2,558	2,457
Maintenance	2,011	-	-	2,011	369
Marketing	297	-	-	297	-
Independent Examiner's fees	576	-	-	576	576
Other	444	-	-	444	672
Bank and Stripe fees	936	-	-	936	-
Sub total	39,194	-	-	39,194	7,950
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	39,194	-	-	39,194	7,950
Net of receipts/(payments)	(2,888)	-	-	(2,888)	(2,615)
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	27,694	3,758	-	31,452	34,067
Cash funds this year end	24,806	3,758	-	28,564	31,452

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank balances	24,806	3,758	-
		-	-	-
		-	-	-
	Total cash funds	24,806	3,758	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets		Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B4 Assets retained for the charity's own use		Fund to which asset belongs	Cost (optional)	Current value (optional)
	Pool cover	Unrestricted	-	-
	Ground source heat pumps x 3	Unrestricted	-	-
	Site with restricted use	Unrestricted	-	-
	Shelter	Unrestricted	-	-
	Pressure washer	Unrestricted	-	-
	Dosing pump and pool cleaner	Unrestricted	-	-
	Defibrillator	Unrestricted	-	-
	Signs and matting	Unrestricted	-	-
	Square reader and ipad	Unrestricted	-	-
B5 Liabilities		Fund to which liability relates	Amount due (optional)	When due (optional)
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name	Date of approval
		<i>Chris Waugh</i> Chris Waugh (Jan 22, 2023 16:26 GMT)	Chris Waugh	16/01/2023

17 January 2023

This copy to be signed and returned

To the Trustees
Ashburton Swimming Pool
c/o The Town Clerks Office
The Town Hall
North Street
Ashburton
Devon
TQ13 7QQ

LJL/KD/ASH032/1731140

Dear Trustees

**Ashburton Swimming Pool
Letter of Engagement****Newton Abbot Office**

Quay House
Quay Road
NEWTON ABBOT
TQ12 2BU
01626 358500

Totnes Office

30 Fore Street
TOTNES
TQ9 5RP
01803 862446

Exeter Office

3rd Floor
The Forum
Barnfield Road
EXETER
EX1 1QR
01392 493394

We are pleased to accept the appointment of Louisa Lulek as the independent examiner for your charity.

The purpose of this letter and standard Terms of Business is to set out the basis on which we are engaged. Our firm will act as independent examiners, with Louisa Lulek acting as the individual examiner.

1 Your responsibilities as Trustees

1.1 As Trustees of the charity, you are required to prepare an account and statement for each financial year which fairly present the receipts and payments of the charity for the period and its assets and liabilities at the period end in accordance with the ChA 2011 and the regulations thereunder. In preparing the account and statement, you are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgments and accounting estimates that are reasonable and prudent; and
- (c) prepare the account and statement on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

1.2 You are responsible for keeping sufficient accounting records which disclose, with reasonable accuracy, at any time the financial position of the charity. You are also responsible for such internal control as you determine is necessary to enable the preparation of accounts that are free from material misstatement whether due to

fraud or error. You are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

- 1.3 You have agreed that your staff will maintain all accounting records, except as detailed in paragraph 2.2 below.
- 1.4 You are also responsible for determining whether, in respect of the year, the charity meets the conditions for exemption from an audit and an independent examination as set out in ChA 2011, s. 144-145, namely that:

- (a) no notice has been received from the Charity Commission requiring an audit; and
- (b) the charity's gross income in the current year is not more than £25,000.

However, if the charity is a CIO it will still need to file accounts with the Charity Commission.

- 1.5 You have undertaken to make available to us, as and when required, all the charity's accounting records and related financial information, including minutes of management and members' meetings, necessary to carry out our work. You will make full disclosure to us of all relevant information.
- 1.6 You will approve and sign the accounts thereby acknowledging responsibility for them.

2 Our responsibilities as accountants

- 2.1 Where the charity requires neither an audit nor an independent examiners' report we have no statutory responsibilities to the charity at all. Our only responsibilities arise from those specifically agreed upon between us in respect of other professional services. We will compile the account and statement for your approval based on the accounting records maintained by you and the information and explanations that you give us, and issue an accountant's report on those financial statements.
- 2.2 As agreed with you (see our standard Terms of Business) we shall carry out the following bookkeeping services:
- (a) write up the accounting records insofar as they are incomplete when presented to us; and
 - (b) complete the postings to the nominal ledger.
- 2.3 We will write to you on or around your year-end date to request the information and records we will need to prepare the accounts.
- 2.4 Should our work indicate that the charity is not entitled to exemption from an audit or an independent accountant's report, we will inform you. In these circumstances, if

appropriate, we will discuss with you the need to appoint us as auditors or independent examiners, as the case may be.

- 2.5 Our work will not be an audit of the account and statement in accordance with International Standards on Auditing (UK). Accordingly, we will not obtain any evidence relating to entries in the accounting records, or to the account and statement or to the disclosures in the account and statement. Nor will we make any assessments of the estimates and judgments made by you in the preparation of the account and statement. Consequently, our work will not provide any assurance that the accounting records or the account and statement are free from material misstatement, whether caused by fraud, other irregularity or error.
- 2.6 In addition, we have no responsibility to determine whether you have maintained sufficient accounting records in accordance with ChA 2011, s. 130, and we will not address this point unless you specifically request us, in writing, to do so.
- 2.7 Because we will not carry out an audit, nor otherwise confirm the accuracy or reasonableness of the accounting records maintained by the charity, we will be unable to provide any assurance as to whether the account and statement that we prepare from those records and on which are reporting presents fairly the charity's receipts and payments and its assets and liabilities at the year end.
- 2.8 We have a professional duty to prepare an account and statement that conform with generally accepted accounting principles. The account and statement of a charity are required to comply with the ChA 2011 and the regulations made thereunder. Where we identify that the account and statement do not conform to accepted accounting principles or if the accounting policies adopted are not immediately apparent, this will be made clear in our report, if it is not clear in the account and statement.
- 2.9 As part of our normal procedures we may request you to provide written confirmation of any information or explanations given to us orally during the course of our work.
- 2.10 We will report to the Trustees, as appropriate, that in accordance with this engagement schedule and to assist you to fulfil your responsibilities, we have not carried out an audit or an independent examination, but have compiled the account and statement from the accounting records and from the information and explanations supplied to us and issued an accountant's report thereon.
- 2.11 To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees, as a body for our work or this report. If you wish, or are asked, to provide a copy of the account and statement to a third party you must seek our consent before you do this. You are not entitled to disclose our work to a third party without our express permission. We may grant consent subject to certain conditions; however, in every situation where we grant consent then the accountant's report must remain attached to the account and statement shown to the third party.

3. Other Services

- 3.1 Bookkeeping services, if required, will be the subject of a separate Letter of Engagement.
- 3.2 We will investigate irregularities and fraud only upon receiving specific instructions.

4. Fees

- 4.1 Our fees are computed on the basis of the time spent on your affairs by the partners and our staff, and on the levels of skill and responsibility involved, unless specifically agreed with you otherwise.
- 4.2 Fee notes will be rendered on a monthly basis in principle, although low levels of activity may not justify that approach from time to time.
- 4.3 All invoices will be due for settlement within thirty days of the date of issue. We reserve the right to charge interest on amounts outstanding after the due date.
- 4.4 Where special non-routine work is required (for example, HM Revenue & Customs investigation, cash flow forecast) we reserve the right to request payment for that work before commencement.
- 4.5 Any disagreement with fee notes issued must be made in writing within fourteen days of the date of issue, otherwise they will be deemed to have been accepted. Only in exceptional circumstances or where prior arrangements have been made, will we commence further work when a previous fee or part thereof remains unpaid.
- 4.6 In consideration of Darnells accepting instructions from any Charity, the Trustees signing acceptance on behalf of the Charity hereby guarantee (and if more than one jointly and severally) all fees and disbursements payable by the Charity to Darnells to the intent that the directors shall be jointly and personally liable with the Charity to Darnells Chartered Accountants.

5. Agreement of Terms

- 5.1 The terms set out in this letter and the standard Terms of Business (which is available on our website at www.darnells.co.uk) shall take effect immediately upon your countersigning this letter and returning it to us, or upon the commencement of the accounts preparation, whichever is the earlier.
- 5.2 Once it has been agreed, this letter and standard Terms of Business will remain effective, from one accounts appointment to another, until it is replaced. We shall be grateful if you could confirm in writing your agreement to the terms of this letter and standard Terms of Business by signing this copy and returning it to us immediately, or let us know if they are not in accordance with your understanding of our terms of appointment.

5.3 In the absence of receipt of a signed copy of this letter, we will take it that you have agreed all the terms.

6. Help us to give you the best service

6.1 If at any time you would like to discuss with us how our service to you could be improved or if you are dissatisfied with the service you are receiving, please let us know by telephoning Mr Raisey, Ms Dickinson, Mr Murphy or Mrs Lulek.

6.2 We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. If we do not answer your complaint to your satisfaction, you may, of course, take up the matter with the Institute of Chartered Accountants in England and Wales by whom we are regulated.

Yours faithfully



Louisa Lulek

For and on behalf of DARNELLS

Contents noted and agreed

Signed Chris Waugh
[Chris Waugh \(Jan 22, 2023 16:26 GMT\)](#)

For and on behalf of Ashburton Swimming Pool

Dated **Jan 22, 2023**