

Company registration number: CE017986

Charity registration number: 1184090

Helmsley Open Air Swimming Pool

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

DAH Accountancy Services Limited
Cedar Lodge
York Road
Skiptonthorpe
York
East Yorkshire
YO43 3PH

Helmsley Open Air Swimming Pool

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Helmsley Open Air Swimming Pool

Reference and Administrative Details

Charity Registration Number	1184090
Company Registration Number	CE017986
Registered Office	The Old Vicarage Bondgate Helmsley York YO62 5BP
Independent Examiner	DAH Accountancy Services Limited Cedar Lodge York Road Shiptonthorpe York East Yorkshire YO43 3PH

Helmsley Open Air Swimming Pool

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2023.

Objectives and activities

Objects and aims

- 1) To maintain and improve Helmsley open air swimming pool for the benefit of the local community and the wider public;
- 2) To promote good physical and mental health for the benefit of the local community and the wider public;
- 3) To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time.

Public benefit

The promotion of good physical and mental health for the benefit of the local community and the wider public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Christopher Parkin
	Muriel Elaine Powley
	Paul Stephen Goodwin
	Julie Heyes (appointed 21 October 2023)
	Jennifer Parsons (appointed 21 October 2023)

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Helmsley Open Air Swimming Pool

Trustees' Report

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 8 March 2024 and signed on its behalf by:



.....
Christopher Parkin
Trustee

Helmsley Open Air Swimming Pool

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Helmsley Open Air Swimming Pool for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

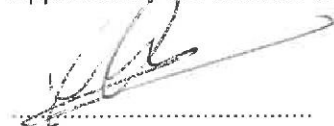
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 8 March 2024 and signed on its behalf by:



Christopher Parkin
Trustee

**Trustants' Report to the Trustees on the Preparation of the
Unaudited Statutory Accounts of
Helmsley Open Air Swimming Pool
for the Year Ended 31 December 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Helmsley Open Air Swimming Pool for the year ended 31 December 2023 as set out on pages 7 to 17 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at www.cimaglobal.com/professional-ethics.

This report is made solely to the Board of Directors of Helmsley Open Air Swimming Pool, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Helmsley Open Air Swimming Pool and state those matters that we have agreed to state to the Board of Directors of Helmsley Open Air Swimming Pool, as a body, in this report in accordance with the guidance of CIMA. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Helmsley Open Air Swimming Pool and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Helmsley Open Air Swimming Pool has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Helmsley Open Air Swimming Pool. You consider that Helmsley Open Air Swimming Pool is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Helmsley Open Air Swimming Pool. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

David H. Gray.

8 March 2024

Helmsley Open Air Swimming Pool

Independent Examiner's Report to the trustees of Helmsley Open Air Swimming Pool ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 charity's accounts 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.

Independent examiner's statement

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

1. accounting records were not kept in respect of Helmsley Open Air Swimming Pool as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of 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 accounts to be reached.



David Hannam
ACMA

Cedar Lodge
York Road
Shiptonthorpe
York
East Yorkshire
YO43 3PH

8 March 2024

Helmsley Open Air Swimming Pool

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	14,838	-	14,838
Charitable activities	4	104,723	14,400	119,123
Investment income	5	<u>1,106</u>	<u>-</u>	<u>1,106</u>
Total income		<u>120,667</u>	<u>14,400</u>	<u>135,067</u>
Expenditure on:				
Charitable activities	7	<u>(100,906)</u>	<u>(14,400)</u>	<u>(115,306)</u>
Total expenditure		<u>(100,906)</u>	<u>(14,400)</u>	<u>(115,306)</u>
Net income		<u>19,761</u>	<u>-</u>	<u>19,761</u>
Net movement in funds		19,761	-	19,761
Reconciliation of funds				
Total funds brought forward		<u>105,979</u>	<u>-</u>	<u>105,979</u>
Total funds carried forward	10	<u>125,740</u>	<u>-</u>	<u>125,740</u>
	Note	Unrestricted funds £	Total 2022 £	
Income and Endowments from:				
Donations and legacies	3	27,436	27,436	
Charitable activities	4	100,987	100,987	
Investment income	5	<u>82</u>	<u>82</u>	
Total income		<u>128,505</u>	<u>128,505</u>	
Expenditure on:				
Charitable activities	7	<u>(110,892)</u>	<u>(110,892)</u>	
Total expenditure		<u>(110,892)</u>	<u>(110,892)</u>	
Net income		<u>17,613</u>	<u>17,613</u>	
Net movement in funds		17,613	17,613	
Reconciliation of funds				
Total funds brought forward		<u>88,366</u>	<u>88,366</u>	
Total funds carried forward	10	<u>105,979</u>	<u>105,979</u>	

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 10.

The notes on pages 9 to 17 form an integral part of these financial statements.

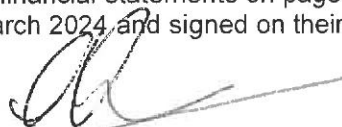
Helmsley Open Air Swimming Pool

(Registration number: CE017986)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand	9	125,741	105,979
Creditors: Amounts falling due within one year		(1)	-
Net assets		<u>125,740</u>	<u>105,979</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>125,740</u>	<u>105,979</u>
Total funds	10	<u>125,740</u>	<u>105,979</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 8 March 2024 and signed on their behalf by:



.....
Christopher Parkin
Trustee

The notes on pages 9 to 17 form an integral part of these financial statements.

Helmsley Open Air Swimming Pool

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Old Vicarage

Bondgate

Helmsley

York

YO62 5BP

These financial statements were authorised for issue by the trustees on 8 March 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Helmsley Open Air Swimming Pool meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Helmsley Open Air Swimming Pool

Notes to the Financial Statements for the Year Ended 31 December 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Helmsley Open Air Swimming Pool

Notes to the Financial Statements for the Year Ended 31 December 2023

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Helmsley Open Air Swimming Pool

Notes to the Financial Statements for the Year Ended 31 December 2023

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Helmsley Open Air Swimming Pool

Notes to the Financial Statements for the Year Ended 31 December 2023

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Helmsley Open Air Swimming Pool

Notes to the Financial Statements for the Year Ended 31 December 2023

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	4,838	4,838
Grants, including capital grants;		
Government grants	10,000	10,000
Total for 2023	<u>14,838</u>	<u>14,838</u>
Total for 2022	<u>27,436</u>	<u>27,436</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Open air swimming pool	104,723	14,400	119,123
Total for 2023	<u>104,723</u>	<u>14,400</u>	<u>119,123</u>
Total for 2022	<u>100,987</u>	<u>-</u>	<u>100,987</u>

Helmsley Open Air Swimming Pool

Notes to the Financial Statements for the Year Ended 31 December 2023

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	1,106	1,106
Total for 2023	1,106	1,106
Total for 2022	82	82

6 Expenditure on raising funds

**Total
costs
£**

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Open air swimming pool		100,906	14,400	115,306
Total for 2022		110,892	-	110,892

Helmsley Open Air Swimming Pool

Notes to the Financial Statements for the Year Ended 31 December 2023

**Total
expenditure
£**

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>125,741</u>	<u>105,979</u>

10 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	105,979	120,667	(100,906)	125,740
Restricted funds	<u>-</u>	<u>14,400</u>	<u>(14,400)</u>	<u>-</u>
Total funds	<u>105,979</u>	<u>135,067</u>	<u>(115,306)</u>	<u>125,740</u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	<u>88,366</u>	<u>128,505</u>	<u>(110,892)</u>	<u>105,979</u>

11 Analysis of net assets between funds

Helmsley Open Air Swimming Pool

Notes to the Financial Statements for the Year Ended 31 December 2023

	Unrestricted funds General £	Total funds at 31 December 2023 £
Current assets	125,741	125,741
Current liabilities	(1)	(1)
Total net assets	<u>125,740</u>	<u>125,740</u>

	Unrestricted funds General £	Total funds at 31 December 2022 £
Current assets	<u>105,979</u>	<u>105,979</u>

12 Analysis of net funds

	At 1 January 2023 £	At 31 December 2023 £
Cash at bank and in hand	<u>105,979</u>	<u>105,979</u>
Net debt	<u>105,979</u>	<u>105,979</u>

	At 1 January 2022 £	At 31 December 2022 £
Cash at bank and in hand	<u>88,365</u>	<u>88,365</u>
Net debt	<u>88,365</u>	<u>88,365</u>

Helmsley Open Air Swimming Pool

Statement of Financial Activities by fund for the Year Ended 31 December 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	14,838	27,436
Charitable activities	104,723	100,987
Investment income	1,106	82
Total income	<u>120,667</u>	<u>128,505</u>
Expenditure on:		
Charitable activities	<u>(100,906)</u>	<u>(110,892)</u>
Total expenditure	<u>(100,906)</u>	<u>(110,892)</u>
Net income	<u>19,761</u>	<u>17,613</u>
Net movement in funds	19,761	17,613
Reconciliation of funds		
Total funds brought forward	<u>105,979</u>	<u>88,366</u>
Total funds carried forward	<u>125,740</u>	<u>105,979</u>

Helmsley Open Air Swimming Pool

Statement of Financial Activities by fund for the Year Ended 31 December 2023

Restricted Funds

	Total Restricted Funds 2023 £	Total Restricted Funds 2022 £
Income and Endowments from:		
Charitable activities	14,400	-
Total income	14,400	-
Expenditure on:		
Charitable activities	(14,400)	-
Total expenditure	(14,400)	-
Net income/(expenditure)	-	-
Reconciliation of funds		
Total funds carried forward	-	-

Helmsley Open Air Swimming Pool

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	14,838	27,436
Charitable activities (analysed below)	119,123	100,987
Investment income (analysed below)	<u>1,106</u>	<u>82</u>
Total income	<u>135,067</u>	<u>128,505</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(115,306)</u>	<u>(110,892)</u>
Total expenditure	<u>(115,306)</u>	<u>(110,892)</u>
Net income	<u>19,761</u>	<u>17,613</u>
Net movement in funds	19,761	17,613
Reconciliation of funds		
Total funds brought forward	<u>105,979</u>	<u>88,366</u>
Total funds carried forward	<u><u>125,740</u></u>	<u><u>105,979</u></u>

Helmsley Open Air Swimming Pool

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Donations and legacies	4,838	13,976
Grants, including capital grants	10,000	13,460
	<u>14,838</u>	<u>27,436</u>
<i>Charitable activities</i>		
Primary purpose trading	104,723	100,987
Grants receivable	9,400	-
Grants receivable	5,000	-
	<u>119,123</u>	<u>100,987</u>
<i>Investment income</i>		
Interest on cash deposits	1,106	82
	<u>1,106</u>	<u>82</u>
<i>Charitable activities</i>		
Purchases	(9,145)	(6,420)
Wages and salaries	(38,169)	(31,299)
Staff training	(979)	(956)
Rates	(262)	(507)
Water rates	(2,622)	(2,348)
Light, heat and power	(5,000)	-
Light, heat and power	(13,637)	(21,583)
Insurance	(2,443)	(2,164)
Repairs and maintenance	(9,400)	-
Repairs and maintenance	(21,733)	(34,126)
Printing, postage and stationery	(46)	(25)
Trade subscriptions	(372)	(497)
Sundry expenses	(395)	(691)
Cleaning	(3,128)	(3,681)
Advertising	(4,375)	(1,562)
Accountancy fees	(360)	(275)
Legal and professional fees	(600)	(2,160)
Credit card charges	(2,640)	(2,598)
	<u>(115,306)</u>	<u>(110,892)</u>

This page does not form part of the statutory financial statements.