

FRIENDS OF NEW EARSWICK SWIMMING POOL

England & Wales · Charity number 1188111

Details

Other names FONESP

Status Registered

Legal form CIO

Registered 2020-02-21

Register [View on the Charity Commission register](#)

Contact

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New Earswick
York
New Earswick
YO32 4AQ

Phone 07458303591

Email enquiries@friendsofnewearswickpool.co.uk

Website www.friendsofnewearswickpool.co.uk

Activities

Objects: 1.THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION, MAINTENANCE AND DEVELOPMENT OF FACILITIES FOR SWIMMING. 2. THE ADVANCEMENT OF THE AMATEUR SPORT IN YORK FOR THE PUBLIC BENEFIT BY THE PROVISION, MAINTENANCE AND DEVELOPMENT OF FACILITIES FOR PARTICIPATION IN THE SPORT OF SWIMMING.3. FOR THE PUBLIC BENEFIT TO PROMOTE THE PHYSICAL EDUCATION OF YOUNG PEOPLE IN YORK BY THE PROVISION, MAINTENANCE AND DEVELOPMENT OF FACILITIES FOR SWIMMING LESSONS

Activities: We manage, maintain and develop New Earswick Swimming Pool which we hire to local not-for-profit groups, commercial swim schools and local schools

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- City Of York

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£538,694	£190,782	£537,348	2
2024-01-31	£228,892	£179,731	-	-
2023-01-31	£144,771	£157,454	-	-
2022-01-31	£200,862	£108,651	-	-
2021-01-31	£135,010	£74,263	-	-

Trustees

Name	Role	Appointed
Andrew JB Calverley	Chair	2020-02-21
John Phillip Farrall		2023-12-01
Lorraine Florence Ford Clennett		2023-12-01
Michael David Peters		2020-02-24
Peter Vaughan		2024-02-01

FRIENDS OF NEW EARSWICK SWIMMING POOL

England & Wales - Charity number 1188111

Accounts

**FRIENDS OF NEW EARSWICK SWIMMING POOL CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025**

Charity Registration No. 1188111

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A J B Calverley Cllr S Glenton Mr M D Peters Mr J Farrall Ms L Clennett Mr P Vaughan	(Appointed 1 February 2024)
Charity number	1188111	
Principal address	C/o The Folk Hall Hawthorn Terrace New Earswick York YO32 4AQ	
Independent examiner	Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN	
Bankers	The Co-Operative Bank plc PO Box 250 Skelmersdale WN8 6WT	

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

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FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2025

The trustees present their report and financial statements of the Friends of New Earswick Swimming Pool CIO (FoNESP) for the year ended 31 January 2025.

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

The objectives of the charity are -

- The promotion of community participation in healthy recreation in particular by the provision, maintenance and development of facilities for swimming
- The advancement of the amateur sport in York for the public benefit by the provision, maintenance and development of facilities for the participation in the sport of swimming
- For the public benefit to promote the physical education of young people in York by the provision, maintenance and development of facilities for swimming lessons.

FoNESP actively pursues its aims and objectives by ensuring the swimming pool remains an accessible, inclusive, and well-maintained facility that meets the diverse needs of the community. Affordable hire rates are offered to encourage use by a wide range of user groups, including schools, amateur swimming clubs, and learn-to-swim providers. FoNESP also offers exclusive access to underrepresented groups by providing sessions for trans groups, disabled groups, and women-only groups, promoting inclusivity and equal opportunities for participation.

Accessibility is central to FoNESP's approach, with the pool equipped with hoists and a new gender-neutral changing cubicle to cater to users of all abilities and backgrounds. To ensure the community is aware of the opportunities available, the charity actively advertises the activities organised by user groups via social media and other channels.

In support of amateur sport, the charity provides prime-time access to swimming clubs and maintains sport-specific facilities such as swimming lanes and pace clocks, ensuring the pool is fit for training and competition. For young people, the charity facilitates affordable access for schools and provides a high-quality venue for numerous learn-to-swim programs, helping to foster water safety and physical education from an early age.

Sustainability is another key focus, with investments made to improve energy efficiency, ensuring the pool's long-term affordability while reducing its environmental impact. Additionally, FoNESP runs subsidised public recreational swimming sessions, encouraging community participation in healthy recreation and making swimming accessible to all. Through these efforts, FoNESP consistently advances its objectives, benefiting the public and support the community's health and well-being.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

Achievements and performance

FoNESP took over the running and management of New Earswick Pool on 1 January 2019. This report covers the charity's sixth year of operations.

The Trustees are pleased to present the sixth annual report of the charity for the period ending 31 January 2025. This year marked a period of steadying operations following the economic turbulence of prior years.

The decision to maintain hire fees was made deliberately to support the sustainability of our hire groups and, by extension, to maintain the accessibility of the pool for the wider community. This policy reflects FoNESP's charitable objectives, ensuring that swimming and physical activity remain affordable for as many people as possible, even though it limits the amount of surplus capital available for reinvestment from operations.

Significant progress was made this year on the longer-term restoration and improvement of the facility. Highlights include:

- **Microfiltration system installation** and new water circulation pumps– completion of the £192,000 project with Total Pool Ltd, improving water quality and reducing water and energy use .
- **New gas detection and alarm system** – new fixed detectors and a modern control panel, strengthening plant room safety.
- **Front access control upgrade** – replacement pin pad and security improvements.
- **Plant room repairs and upgrades** – including actuator valve replacement, agitator gearbox repair, dosing system pipework and electrical works.
- **Professional and planning fees** – architectural drawings, feasibility studies and applications supporting the major building refurbishment.

The year was marked by an exceptionally generous £199,000 private donation received in November 2024, fully ring fenced for the engineering portion of the major refurbishment project. In addition, FoNESP secured £191,942 from the Swimming Pool Support Fund via City of York Council, funding the microfiltration system and related works (this work was completed in December 2024 but some of the grant payments arrived in the next financial year).

In total, the charity recorded income of £538,694 against expenditure of £190,782, leaving an overall surplus of £347,912. Almost all of this relates to fundraising and grant income already committed to the upcoming refurbishment. The operational position remains finely balanced but stable, with major capital investment funded through external support. The charity also spent £172,748 on replacing the swimming pool filters which has been included as capital expenditure in the year.

A key milestone was achieved during the year with the granting of planning permission for the major refurbishment of the pool building. The next financial year will therefore focus on design and technical development work, preparing the project so that construction can follow in later phases. This ensures that the long-term future of the facility is on a secure and carefully managed pathway.

Alongside these financial and facility achievements, FoNESP remained committed to its charitable purpose of promoting health, wellbeing and inclusion through swimming. The pool continued to support underrepresented groups, including ladies-only swims with York Mosque, family sessions with York Inspirational Kids for children on the autistic spectrum, and recreational swimming sessions with Generate, a local trans group.

The Trustees are proud to report that, despite continuing challenges, FoNESP has sustained affordable community swimming while also advancing the long-term restoration of the pool. With planning permission secured and design work scheduled for the coming year, the charity is well positioned to safeguard the facility for future generations.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

Financial review

During the year to 31 January 2025 total incoming resources were double from 2023/24 and amounted to £538,694 (2024 £226,892). Resources expended were at a higher level compared to 2023/24, totalling £190,782 (2024 £179,731). Capital expenditure on assets with a life expectancy of more than one year for the year totalled £172,748 (2024 £54,252)

Reserve Policy

Due to the value of the asset that FoNESP is operating, it is prudent to ensure a significant reserve is maintained. FoNESP intend to build a reserve of £250k such that there is adequate funding available to cover any emergency reparative works. A representative cost breakdown of emergency reparative work is shown below:

Description	Estimated Cost
Boilers	70,000
Pumps and Filtration System	50,000
Air Handling Unit	70,000
Pool Tiles	75,000
Pool Tank	125,000
Building Superstructure	155,000
Plumbing	35,000
Power & Lighting	45,000
Total	625,000

The proposed reserve fund of £250k covers 40% of the total estimated costs. In tandem with this reserve, FoNESP conducts regular maintenance of the facilities to mitigate any unexpected breakdown.

Plans for future periods

As part of our commitment to ensuring the long-term sustainability and usability of the pool, we are developing a significant restoration plan for the pool building. This project reflects FoNESP's dedication to maintaining the facility as a vital community asset, addressing both its structural needs and its potential for enhanced usage.

Planning permission was granted in September 2024. Following this milestone, it is expected the development phase to commence in the subsequent fiscal year. This restoration will be a transformative step in securing the future of the pool, improving its accessibility, energy efficiency, and overall user experience.

The prudent financial planning and anticipated successful delivery of this project confirms FoNESP's financial position as a going concern. FoNESP are committed to leveraging available funding opportunities, including grants and fundraising, to ensure the feasibility and success of the development.

This forward-looking initiative underscores FoNESP's commitment to the community and its responsibility to safeguard and enhance the facility for generations to come.

Structure, governance and management

FoNESP took over the running and management of New Earswick pool on 1 January 2019. This report covers their sixty year of running the pool. The Trustees are pleased to present the fourth annual report of the charity covering the period 1 February 2024 to 31 January 2025.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

Three additional Trustees joined the Charity during the period taking the total Trustees to 6.

Mr A J B Calverley
Cllr S Glenton
Mr M D Peters
Mr J Farrall
Ms L Clennett
Mr P Vaughan

(Appointed 1 February 2024)

Trustees are recruited through an open and inclusive process. This begins with the board identifying any skill gaps or areas where additional expertise is needed. Opportunities to join the board are then advertised publicly via relevant platforms, such as FoNESP's website and social media channels. Shortlisted candidates are invited to an interview with existing trustees to assess their suitability and alignment with FoNESP's values and objectives. All appointments are made in accordance with FoNESP's governing document, ensuring compliance with its constitution. New trustees receive an induction to familiarise them with the charity's operations, policies, and governance responsibilities.

The approach ensures the board has the expertise, diversity, and commitment required to effectively govern the charity.

The Management Team continued to manage the day-to-day operations of the pool. New volunteers were recruited to manage lost property, website, social media and to answer telephone and email enquiries. In total there were 12 volunteers working for the charity to support pool operations.

At the beginning of 2023, our cleaners "Synergy Cleaning" made the hugely generous gesture that they would not charge for the cleaning of the pool. They are now the pools official sponsor and the Trustees are extremely grateful to them for their support.

Health and Safety

Health & safety remains paramount and FoNESP remain proactive in upholding the highest standards. User Groups are required to carry out risk assessments and FoNESP also have a risk register which is regularly reviewed and used to drive improvements.

Public Swimming

We have continued to provide 4 public swim sessions per week which are well attended. These include adult only lane swimming sessions as well as general public access. To provide a better experience we limit the number of attendees so the sessions do not get too full. To make our sessions affordable for families, children aged 11 or under swim for free at our public swim sessions and there is a reduced entry fee for 12-17year olds.

We continue to work with York Swimming Academy who provide the Lifeguards for these sessions.

The trustees' report was approved by the Board of Trustees.

Mr A J B Calverley
Trustee

28 November 2025

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JANUARY 2025

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

I report to the trustees on my examination of the financial statements of Friends of New Earswick Swimming Pool CIO (the charity) for the year ended 31 January 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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 matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Nigel Everard BA FCA
Hunter Gee Holroyd
Club Chambers
Museum Street
York
YO1 7DN

Dated: 28 November 2025

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	365,946	172,748	538,694	192,392	36,500	228,892
Total income		365,946	172,748	538,694	192,392	36,500	228,892
Expenditure on:							
Charitable activities	3	190,782	-	190,782	179,731	-	179,731
Total expenditure		190,782	-	190,782	179,731	-	179,731
Net income		175,164	172,748	347,912	12,661	36,500	49,161
Transfers between funds		172,748	(172,748)	-	36,500	(36,500)	-
Net movement in funds		347,912	-	347,912	49,161	-	49,161
Reconciliation of funds:							
Fund balances at 1 February 2024		189,436	-	189,436	140,275	-	140,275
Fund balances at 31 January 2025		537,348	-	537,348	189,436	-	189,436

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

BALANCE SHEET AS AT 31 JANUARY 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	8		246,827		111,569
Current assets					
Debtors	9	5,126		5,167	
Cash at bank and in hand		291,627		83,254	
		<u>296,753</u>		<u>88,421</u>	
Creditors: amounts falling due within one year	10	(6,232)		(10,554)	
Net current assets			<u>290,521</u>		<u>77,867</u>
Total assets less current liabilities			<u>537,348</u>		<u>189,436</u>
The funds of the charity					
Unrestricted funds	12		<u>537,348</u>		<u>189,436</u>
			<u>537,348</u>		<u>189,436</u>

The financial statements were approved by the trustees on 28 November 2025

Mr A J B Calverley
Trustee

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

Charity information

Friends of New Earswick Swimming Pool CIO manage, maintain and develop New Earswick Swimming Pool.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for an accruals basis and has been classified under headings that aggregate all costs related to the category.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	365,946	-	365,946	192,392	-	192,392
Grants	-	172,748	172,748	-	36,500	36,500
	<u>365,946</u>	<u>172,748</u>	<u>538,694</u>	<u>192,392</u>	<u>36,500</u>	<u>228,892</u>

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

3 Charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Staff costs	9,530	6,662
Training costs	72	108
Pool operator	8,562	8,258
Chemicals	7,182	5,087
Rates and water	6,433	6,459
Cleaning	3,323	1,973
Waste disposal	1,700	2,605
Power light and heat	61,262	91,243
Repairs and maintenance	23,404	19,099
Insurance	5,634	5,078
Legal and professional	17,369	560
Fundraising costs	588	479
Telecommunications	624	545
Sundry expenses	702	1,944
Depreciation	37,490	27,471
Other charitable expenditure	659	-
Share of governance costs (see note 4)	6,248	2,160
	<u>190,782</u>	<u>179,731</u>

4 Support costs allocated to activities

	2025 £	2024 £
Governance costs	6,248	2,160
	<u>6,248</u>	<u>2,160</u>
Analysed between:		
Accountancy	6,248	2,160
	<u>6,248</u>	<u>2,160</u>

Governance costs includes independent examiners fees of £642.

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

6 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
2	1
<u>2</u>	<u>1</u>

Employment costs

	2025 £	2024 £
Wages and salaries	9,530	6,662
	<u>9,530</u>	<u>6,662</u>

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

8 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 February 2024	211,176
Additions	172,748
At 31 January 2025	<u>383,924</u>
Depreciation and impairment	
At 1 February 2024	99,607
Depreciation charged in the year	37,490
At 31 January 2025	<u>137,097</u>
Carrying amount	
At 31 January 2025	<u>246,827</u>
At 31 January 2024	<u>111,569</u>

9 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	5,126	5,167
	<u>5,126</u>	<u>5,167</u>

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,067	8,910
Accruals and deferred income	4,165	1,644
	<u>6,232</u>	<u>10,554</u>

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 February 2024 £	Incoming resources £	Transfers £	At 31 January 2025 £
Microfiltration	-	172,748	(172,748)	-
	<u>-</u>	<u>172,748</u>	<u>(172,748)</u>	<u>-</u>
Previous year:				
	At 1 February 2023 £	Incoming resources £	Transfers £	At 31 January 2024 £
New Boiler Fund	-	36,500	(36,500)	-
	<u>-</u>	<u>36,500</u>	<u>(36,500)</u>	<u>-</u>

The new Boiler Restricted Fund was in respect of grants in 2024 received towards replacing the swimming pool boilers.

The Microfiltration Fund was in respect of grants received in 2025 towards replacing the swimming pool filters.

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 January 2025 £
General funds	189,436	365,946	(190,782)	172,748	537,348
	<u>189,436</u>	<u>365,946</u>	<u>(190,782)</u>	<u>172,748</u>	<u>537,348</u>
Previous year:					
	At 1 February 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 January 2024 £
General funds	140,275	192,392	(179,731)	36,500	189,436
	<u>140,275</u>	<u>192,392</u>	<u>(179,731)</u>	<u>36,500</u>	<u>189,436</u>

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

13 Related party transactions

There were no disclosable related party transactions during the year.

FRIENDS OF NEW EARSWICK SWIMMING POOL

England & Wales - Charity number 1188111

Accounts

**FRIENDS OF NEW EARSWICK SWIMMING POOL CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024**

Charity Registration No. 1188111

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A J B Calverley Cllr S Glenton Mr M D Peters Mr J Farrall Ms L Clennett Mr P Vaughan	(Appointed 1 December 2023) (Appointed 1 December 2023) (Appointed 1 February 2024)
Charity number	1188111	
Principal address	C/o The Folk Hall Hawthorn Terrace New Earswick York YO32 4AQ	
Independent examiner	Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN	
Bankers	The Co-Operative Bank plc PO Box 250 Skelmersdale WN8 6WT	

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

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FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2024

The trustees present their report and financial statements of the Friends of New Earswick Swimming Pool CIO (FoNESP) for the year ended 31 January 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

The objectives of the charity are -

- The promotion of community participation in healthy recreation in particular by the provision, maintenance and development of facilities for swimming
- The advancement of the amateur sport in York for the public benefit by the provision, maintenance and development of facilities for the participation in the sport of swimming
- For the public benefit to promote the physical education of young people in York by the provision, maintenance and development of facilities for swimming lessons

Achievements and performance

This year saw a gradual return to stability following the economic turbulence that prevailed through prior years. Although energy prices have started to decrease slightly this year compared to their peaks in 2022, they remain considerably higher than historical norms. This challenges FoNESP's budget and household budgets, which exacerbate the cost-of-living crisis and general stagnation of wage growth throughout the UK. As such, FoNESP experience financial pressure toward constrained revenue and increased expenditure.

The sustainability of FoNESP rests significantly on the sustainability of its users. As such, FoNESP has kept hire fees to a minimum and continues to offer the most affordable access to swimming in the local area. Whilst it is generally a prudent decision for financial longevity and fulfils FoNESP's charitable objectives, this decision compromises the amount of available capital to reinvest into the facilities.

The first half of the year though was dominated by one issue which threatened the very future of the pool. In January 2023, one of the 3 aging 30-year-old boilers failed and was deemed beyond repair, whilst the other two were assessed as being in very poor condition and unlikely to last the year. We had to act quickly, and urgent fundraising appeal was launched, utilising social media and the Press/Media to spread the word. A target amount of £50,000 was set. The response was incredible with 144 supporters making personal donations, some of our Hire Groups undertaking sponsored swims and swimmers and supporters setting up their own fundraising events such as running a stall, delivering a recital, holding a cheese and wine evening and hosting a cream teas afternoon. We also were successful with several grant applications. By July, £60,000 had been raised and this allowed 3 new, modern and efficient boilers to be installed in August.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

FoNESP are proud to report another year of broad participation on the facets of community recreation, amateur sport, and physical education. To facilitate this engagement, several further renovations and improvements have been made, whilst maintaining financial sustainability and longevity. Some highlights of the year include:

- Thanks to a grant received from the Garfield Weston Foundation, variable speed drives were installed on the pool water circulation pumps. Ordinarily, our pumps operate at full speed 24 hours a day. The speed drives allow us to reduce the speed for a few hours a day, thereby saving on electric use
- The surplus money raised from the boiler fundraising campaign allowed us to invest in improving health and safety by installing chlorine and carbon monoxide gas alarms
- Our Christmas 2024 raffle generated enough money to fund the purchase of an extraction board, designed to support the removal of casualties from the pool.

We continued to help unrepresented groups, with the pool being hired by York Mosque for a ladies-only swim and, in association with York Inspirational Kids, we began a trial of sessions for families with children on the autistic spectrum

Financial review

During the year to 31 January 2024 total incoming resources were above the level at 2022/23 and amounted to £226,892 (2023 £144,771). Resources expended were at a higher level compared to 2022/23, totalling £179,731 (2023 £157,454). Capital expenditure on assets with a life expectancy of more than one year for the year totalled £54,252 (2023 £38,487).

Reserves Policy:

Due to the value of the asset that FoNESP is operating, it is prudent to ensure a significant reserve is maintained. FoNESP intend to build a reserve of £250,000 such that there is adequate funding available to cover any emergency reparative works.

Structure, governance and management

FoNESP took over the running and management of New Earswick pool on 1 January 2019. This report covers their fifth year of running the pool. The Trustees are pleased to present the fourth annual report of the charity covering the period 1 February 2023 to 31 January 2024.

Three additional Trustees joined the Charity during the period taking the total Trustees to 6.

Mr A J B Calverley

Cllr S Glenton

Mr M D Peters

Mr J Farrall

Ms L Clennett

Mr P Vaughan

(Appointed 1 December 2023)

(Appointed 1 December 2023)

(Appointed 1 February 2024)

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

The Management Team continued to manage the day-to-day operations of the pool. New volunteers were recruited to manage lost property, website, social media and to answer telephone and email enquiries. In total there were 12 volunteers working for the charity to support pool operations.

At the beginning of 2023, our cleaners "Synergy Cleaning" made the hugely generous gesture that they would not charge for the cleaning of the pool. They are now the pools official sponsor and the Trustees are extremely grateful to them for their support.

Health and Safety

Health & safety remains paramount and FoNESP remain proactive in upholding the highest standards. User Groups are required to carry out risk assessments and FoNESP also have a risk register which is regularly reviewed and used to drive improvements.

Public Swimming

We have continued to provide 4 public swim sessions per week which are well attended. These include adult only lane swimming sessions as well as general public access. To provide a better experience we limit the number of attendees so the sessions do not get too full. To make our sessions affordable for families, children aged 11 or under swim for free at our public swim sessions and there is a reduced entry fee for 12-17 year olds.

We continue to work with York Swimming Academy who provide the Lifeguards for these sessions.

The trustees' report was approved by the Board of Trustees.

.....
Mr A J B Calverley
Trustee

Date:

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

I report to the trustees on my examination of the financial statements of Friends of New Earswick Swimming Pool CIO (the charity) for the year ended 31 January 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Nigel Everard BA FCA
Hunter Gee Holroyd
Club Chambers
Museum Street
York
YO1 7DN

Dated:

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	192,392	36,500	228,892	144,771
<u>Expenditure on:</u>					
Charitable activities	3	179,731	-	179,731	157,454
Net incoming/(outgoing) resources before transfers		12,661	36,500	49,161	(12,683)
Gross transfers between funds		36,500	(36,500)	-	-
Net income/(expenditure) for the year/ Net movement in funds		49,161	-	49,161	(12,683)
Fund balances at 1 February 2023		140,275	-	140,275	152,958
Fund balances at 31 January 2024		189,436	-	189,436	140,275

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

BALANCE SHEET AS AT 31 JANUARY 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	6		111,569		84,788
Current assets					
Debtors	7	5,167		4,744	
Cash at bank and in hand		83,254		58,031	
		<u>88,421</u>		<u>62,775</u>	
Creditors: amounts falling due within one year	8	<u>(10,554)</u>		<u>(7,288)</u>	
Net current assets			<u>77,867</u>		<u>55,487</u>
Total assets less current liabilities			<u>189,436</u>		<u>140,275</u>
Income funds					
Unrestricted funds			<u>189,436</u>		<u>140,275</u>
			<u>189,436</u>		<u>140,275</u>

The financial statements were approved by the Trustees on

.....
Mr A J B Calverley
Trustee

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024

1 Accounting policies

Charity information

Friends of New Earswick Swimming Pool CIO manage, maintain and develop New Earswick Swimming Pool.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for an accruals basis and has been classified under headings that aggregate all costs related to the category.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
---------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts	192,392	-	192,392	134,771
Grants receivable	-	36,500	36,500	10,000
	<u>192,392</u>	<u>36,500</u>	<u>228,892</u>	<u>144,771</u>

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

3 Charitable activities

	Charitable Expenditure 2024	Charitable Expenditure 2023
	£	£
Staff costs	6,662	4,540
Training costs	108	517
Pool operator	8,258	11,774
Chemicals	5,087	6,219
Rates and water	6,459	3,707
Cleaning	1,973	6,952
Waste disposal	2,605	1,543
Power light and heat	91,243	31,313
Repairs and maintenance	19,099	43,091
Insurance	5,078	6,875
Legal and professional	560	-
Accountancy	2,160	2,297
Fundraising costs	479	245
Telecommunications	545	364
Sundry expenses	1,944	786
Depreciation	27,471	37,231
	179,731	157,454
	179,731	157,454

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

5 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	1	1
	1	1
	1	1
Employment costs	2024	2023
	£	£
Wages and salaries	6,662	4,540
	6,662	4,540

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

6	Tangible fixed assets		Plant and equipment
			£
	Cost		
	At 1 February 2023		156,924
	Additions		54,252
			211,176
	At 31 January 2024		211,176
	Depreciation and impairment		
	At 1 February 2023		72,136
	Depreciation charged in the year		27,471
			99,607
	At 31 January 2024		99,607
	Carrying amount		
	At 31 January 2024		111,569
			111,569
	At 31 January 2023		84,788
			84,788
7	Debtors		
		2024	2023
	Amounts falling due within one year:	£	£
	Prepayments and accrued income	5,167	4,744
		5,167	4,744
8	Creditors: amounts falling due within one year		
		2024	2023
		£	£
	Trade creditors	8,910	4,308
	Accruals and deferred income	1,644	2,980
		10,554	7,288

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

9 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 31 January 2024 £
	Balance at 1 February 2023 £	Incoming resources £	Transfers £	
New Boiler Fund	-	36,500	(36,500)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The new Boiler Restricted Fund was in respect of grants received towards replacing the swimming pool boilers.

10 Related party transactions

There were no disclosable related party transactions during the year.

FRIENDS OF NEW EARSWICK SWIMMING POOL

England & Wales - Charity number 1188111

Accounts

**FRIENDS OF NEW EARSWICK SWIMMING POOL CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023**

Charity Registration No. 1188111

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A J B Calverley Cllr S Glenton Mr M D Peters
Charity number	1188111
Principal address	C/o The Folk Hall Hawthorn Terrace New Earswick York YO32 4AQ
Independent examiner	Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN
Bankers	The Co-Operative Bank plc PO Box 250 Skelmersdale WN8 6WT

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

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FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2023

The trustees present their report and financial statements of the Friends of New Earswick Swimming Pool CIO (FoNESP) for the period ended 31 January 2023.

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

The objectives of the charity are -

- The promotion of community participation in healthy recreation in particular by the provision, maintenance and development of facilities for swimming
- The advancement of the amateur sport in York for the public benefit by the provision, maintenance and development of facilities for the participation in the sport of swimming
- For the public benefit to promote the physical education of young people in York by the provision, maintenance and development of facilities for swimming lessons

Achievements and performance

This year saw a return to a more continuous operating programme with no further interruptions caused by the Covid pandemic, although the indirect issues such as general increased pricing of goods and a shortage of tradespeople remain. The focal point for the year has been to navigate the gas & energy price increase in tandem with the cost-of-living crisis.

FoNESP have worked hard to overcome these new challenges and are proud to report another year of broad participation on the facets of community recreation, amateur sport, and physical education. To facilitate this engagement, several further renovations and improvements have been made, whilst maintaining financial sustainability and longevity. Some highlights of the year include:

- Our long-term gas and energy contract expired in January 2023. Working closely with York-based Focus Energy we were able to move quickly to new contracts but these were substantially more expensive than previous due to the huge increases in energy costs which had occurred in the UK. Because of this, we only signed short term contracts with the new suppliers. The price increase compelled FoNESP to carefully review the forecasted financial performance and implement a finely tuned pool hire price increase to balance the sustainability of the facilities with the financial viability of the user groups.
- The swimming equipment has been centralised to resolve storage issues and presenting the future opportunity to provide an additional gender-neutral changing area.
- Replacement of the pool chemical dosing system and controller.
- Replacement of an outdated manual pool hoist with a new electric one, thanks to a donation from Morrisons Foundation.
- Numerous health and safety improvements including upgrading CCTV and alarm systems, along with procedural and H&S documentation covering plant room operations.
- Several energy saving initiatives including LED lighting, motion sensors and a building management system to manage the impact of the rapidly rising energy costs.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2023

Financial review

During the year to 31 January 2023 total incoming resources were below the level at 2021/22 and amounted to £144,771 (2022 £200,862). Resources expended were at a higher level compared to 2021/22, totalling £157,454 (2022 £108,651). Capital expenditure on assets with a life expectancy of more than one year for the year totalled £38,487 (2022 £97,255).

Reserves Policy:

Due to the value of the asset that FoNESP is operating, it is prudent to ensure a significant reserve is maintained. FoNESP intend to build a reserve of £250,000 such that there is adequate funding available to cover any emergency reparative works.

Structure, governance and management

FoNESP took over the running and management of New Earswick pool on 1 January 2019. This report covers their fourth year of running the pool. The Trustees are pleased to present the third annual report of the charity covering the period 1 February 2022 to 31 January 2023.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr A J B Calverley

Cllr S Glenton

Mr M D Peters

There has been no change to the Management Team that manage the day-to-day operations of the pool and charity. They meet electronically on a regular basis:

- Andrew Calverley – JRHT liaison, maintenance
- Mike Peters – pool bookings, grant applications, communications, health and safety documentation, maintenance, email/telephone enquiries, website
- Dan Richards – budget and finance
- Chris Marsden – social media, energy contracts
- John Farrall – recreational swimming manager, maintenance

One of the pool plant operators retired on grounds of ill health and one volunteer who was supporting with the finance administration has stepped down. A part-time Pool Plant manager has been employed and two more volunteers joined the team to support with administration.

There are 10 other volunteers who have chosen not to be part of the management team but who help manage finance, pool admin, cleaning product ordering and fundraising.

Synergy Cleaning are still contracted to clean the building.

Health and Safety

Health & safety remains paramount and FoNESP remain proactive in upholding the highest standards. User Groups are required to carry out risk assessments and FoNESP also have a risk register which is regularly reviewed and used to drive improvements.

Public Swimming

We have continued to provide 4 public swim sessions per week which are well attended. These include adult only lane swimming sessions as well as general public access. To provide a better experience we limit the number of attendees so the sessions do not get too full. To make our sessions affordable for families, children aged 11 or under swim for free at our public swim sessions and there is a reduced entry fee for 12-17 year olds.

We continue to work with York Swimming Academy who provide the Lifeguards for these sessions.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 JANUARY 2023*

The trustees' report was approved by the Board of Trustees.

Mr A J B Calverley
Trustee

23 November 2023

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JANUARY 2023

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

I report to the trustees on my examination of the financial statements of Friends of New Earswick Swimming Pool CIO (the charity) for the year ended 31 January 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Nigel Everard BA FCA
Hunter Gee Holroyd
Club Chambers
Museum Street
York
YO1 7DN

Dated: 23 November 2023

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
Income from:			
Donations and legacies	2	144,771	200,862
		<hr/>	<hr/>
Expenditure on:			
Charitable activities	3	157,454	108,651
		<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(12,683)	92,211
Fund balances at 1 February 2022		152,958	60,747
		<hr/>	<hr/>
Fund balances at 31 January 2023		140,275	152,958
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

BALANCE SHEET AS AT 31 JANUARY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	6		84,788		83,532
Current assets					
Debtors	7	4,744		6,593	
Cash at bank and in hand		58,031		67,016	
		<u>62,775</u>		<u>73,609</u>	
Creditors: amounts falling due within one year	8	<u>(7,288)</u>		<u>(4,183)</u>	
Net current assets			55,487		69,426
Total assets less current liabilities			<u>140,275</u>		<u>152,958</u>
Income funds					
Unrestricted funds			140,275		152,958
			<u>140,275</u>		<u>152,958</u>

The financial statements were approved by the Trustees on 23 November 2023

Mr A J B Calverley
Trustee

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023

1 Accounting policies

Charity information

Friends of New Earswick Swimming Pool CIO manage, maintain and develop New Earswick Swimming Pool.

1.1 Reporting period

The reporting period is for the year to 31 January 2023. The comparative figures are for the period 21 February 2021 to 31 January 2022.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for an accruals basis and has been classified under headings that aggregate all costs related to the category.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
---------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	134,771	107,769
Grants receivable	10,000	93,093
	<u>144,771</u>	<u>200,862</u>

3 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2023	2022
	£	£
Staff costs	4,540	-
Training costs	517	-
Pool operator	11,774	12,726
Chemicals	6,219	4,294
Rates and water	3,707	3,335
Cleaning	6,952	5,279
Waste disposal	1,543	691
Power light and heat	31,313	28,684
Repairs and maintenance	43,091	14,593
Insurance	6,875	4,207
Legal and professional	-	2,444
Accountancy	2,297	1,113
Fundraising costs	245	285
Telecommunications	364	288
Sundry expenses	786	1,103
Depreciation	37,231	29,609
	<u>157,454</u>	<u>108,651</u>

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2023

5 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
1	-
<u>1</u>	<u>-</u>

Employment costs

2023 £	2022 £
4,540	-
<u>4,540</u>	<u>-</u>

6 Tangible fixed assets

Plant and equipment
£

Cost

At 1 February 2022	118,437
Additions	38,487
	<u>156,924</u>
At 31 January 2023	156,924

Depreciation and impairment

At 1 February 2022	34,905
Depreciation charged in the year	37,231
	<u>72,136</u>
At 31 January 2023	72,136

Carrying amount

At 31 January 2023	84,788
	<u>84,788</u>
At 31 January 2022	83,532
	<u>83,532</u>

7 Debtors

2023 £	2022 £
4,744	6,593
<u>4,744</u>	<u>6,593</u>

Amounts falling due within one year:

Prepayments and accrued income

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	4,308	3,220
Accruals and deferred income	2,980	963
	<u>7,288</u>	<u>4,183</u>

9 Related party transactions

There were no disclosable related party transactions during the year.

FRIENDS OF NEW EARSWICK SWIMMING POOL

England & Wales - Charity number 1188111

Accounts

**FRIENDS OF NEW EARSWICK SWIMMING POOL CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JANUARY 2022**

Charity Registration No. 1188111

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A J B Calverley Cllr S Glenton Mr M D Peters
Charity number	1188111
Principal address	C/o The Folk Hall Hawthorn Terrace New Earswick York YO32 4AQ
Independent examiner	Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN
Bankers	The Co-Operative Bank plc 15/17 Feasegate York YO1 2SH

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

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FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 JANUARY 2022

The trustees present their report and financial statements of the Friends of New Earswick Swimming Pool CIO (FoNESP) for the period ended 31 January 2022.

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

The objectives of the charity are -

- The promotion of community participation in healthy recreation in particular by the provision, maintenance and development of facilities for swimming
- The advancement of the amateur sport in York for the public benefit by the provision, maintenance and development of facilities for the participation in the sport of swimming
- For the public benefit to promote the physical education of young people in York by the provision, maintenance and development of facilities for swimming lessons

Achievements and performance

The year started with the pool closed due to the third Covid "Lockdown" which lasted until 14 April 2021. We then saw the steady reduction in Covid restrictions, granting more use of the pool for the community and resulting in a return to normal timetabling thus normal income. Some issues brought about by the Covid pandemic are still prevalent, such as a national shortage of chlorine, a general shortage of tradespeople, and an increase to pricing of goods.

Resultantly, FoNESP are pleased to continue to perform its charitable objectives more completely this year. Some highlights of the year include:

- Replacement of a 25-year-old Air Handling Unit with a new system using the original footprint. Paid for by a grant from Sport England, supplemented by FoNESP reserve capital.
- New radiators installed within the changing rooms along with new air heating and circulation units. Central heating magnetic cleaner also installed to allow the heating system to be flushed. Funded by a grant from the Post Code lottery, supplemented by funds raised by a FoNESP raffle.
- A number of improvements to modernise the plant room were completed including the installation of a flow meter, the installation of Poly Aluminium Chloride dosing, new gauges and the heating mechanism for pool water replaced. This work, which will continue in 2022, was funded by several initiatives including: a FoNESP raffle, marathon sponsorship and grants that were gratefully received from York Common Good trust, the Whitwam Foundation, Purey Cust Trust, Persimmon Home Community Champions, Huntington Ward Council and New Earswick Parish council.
- Water safety was improved by the installation of roller blinds in the pool hall, courtesy of a grant from New Earswick Parish Council. Cleanliness of the pool was improved thanks to a grant from Whitwam Foundation which allowed the purchase of a pool vacuum.

Financial review

Due to the value of the asset that FoNESP is operating, it is prudent to ensure a significant reserve is maintained. FoNESP intend to build a reserve of £250k such that there is adequate funding available to cover any emergency reparative works.

Structure, governance and management

FoNESP took over the running and management of New Earswick pool on 1 January 2019. This report covers their third year of running the pool. The Trustees are pleased to present the second annual report of the charity covering the period 21 February 2021 to 31 January 2022.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 JANUARY 2022

The trustees who served during the period and up to the date of signature of the financial statements were:

Mr A J B Calverley

Cllr S Glenton

Mr M D Peters

We have a new addition, John Farrall, to the Management Team that manage the day-to-day operations of the pool and charity. They meet electronically on a regular basis:

- Andrew Calverley – bid applications, maintenance
- Mike Peters – pool bookings, user group communications, health and safety documentation, maintenance, email/telephone enquiries, website
- Dan Richards – budget and finance
- Chris Marsden – social media, energy contracts
- John Farrall – recreational swimming manager

We have 9 other volunteers who have chosen not to be part of the management team but who help manage finance, pool admin, cleaning product ordering and fundraising.

Synergy Cleaning continue to be contracted to clean the building.

Health and Safety

Health & safety remains paramount and FoNESP remain proactive in upholding the highest standards. User Groups are required to carry out risk assessments and FoNESP also have a risk register which is regularly reviewed and used to drive improvements.

Public Swimming

The public swim sessions were run, on FoNESP's behalf, by New Earswick Swimming Club (NESC) but in October 2020, they had approached FoNESP to raise concerns about the losses they were incurring on running the sessions which was impacting on their finance. We agreed to reduce hire fees for those specific sessions.

Their concerns surfaced again in September 2021 when they informed FoNESP that they were not prepared to keep running the sessions without full financial support.

NESC were also having difficulties recruiting volunteers to help run the sessions and the use of volunteers had been an area of concern for FoNESP.

We therefore decided to take over the running of the public swim sessions from 30 September 2022 with Lifeguarding duties outsourced to York Swimming Academy which negated the need for volunteers, making for a more safer management of the sessions.

Admission fees have been benchmarked to be competitive against other local pools because they offer much greater facilities. We have extensively advertised the sessions on social media, activity websites and local magazines. Attendance figures are closely monitored and we're pleased to report that numbers are rising.

The trustees' report was approved by the Board of Trustees.

.....
Mr A J B Calverley

Trustee

Date:

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

I report to the trustees on my examination of the financial statements of Friends of New Earswick Swimming Pool CIO (the charity) for the period ended 31 January 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Hunter Gee Holroyd

Nigel Everard BA FCA
Club Chambers
Museum Street
York
YO1 7DN

Dated:

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 JANUARY 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income and endowments from:</u>			
Donations and legacies	2	200,862	90,737
Other income	3	-	44,273
		<hr/>	<hr/>
Total income		200,862	135,010
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	4	108,651	74,263
		<hr/>	<hr/>
Net income for the period/ Net movement in funds		92,211	60,747
Fund balances at 21 February 2021		60,747	-
		<hr/>	<hr/>
Fund balances at 31 January 2022		152,958	60,747
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

BALANCE SHEET AS AT 31 JANUARY 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	7		83,532		15,886
Current assets					
Debtors	8	6,593		-	
Cash at bank and in hand		67,016		47,514	
		<u>73,609</u>		<u>47,514</u>	
Creditors: amounts falling due within one year	9	<u>(4,183)</u>		<u>(2,653)</u>	
Net current assets			69,426		44,861
Total assets less current liabilities			<u>152,958</u>		<u>60,747</u>
Income funds					
Unrestricted funds			152,958		60,747
			<u>152,958</u>		<u>60,747</u>

The financial statements were approved by the Trustees on

.....
Mr A J B Calverley
Trustee

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JANUARY 2022

1 Accounting policies

Charity information

Friends of New Earswick Swimming Pool CIO manage, maintain and develop New Earswick Swimming Pool.

1.1 Reporting period

The reporting period covers 21 February 2021 to 31 January 2022.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 JANUARY 2022

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for an accruals basis and has been classified under headings that aggregate all costs related to the category.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 JANUARY 2022

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 JANUARY 2022

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	107,769	51,087
Grants receivable	93,093	39,650
	<u>200,862</u>	<u>90,737</u>

3 Other income

	Total	Unrestricted funds
	2022	2021
	£	£
Other income	-	44,273
	<u>-</u>	<u>44,273</u>

Other income reflects the bank account funds on hand on 21 February 2021 when the registered charity commenced.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 JANUARY 2022

4 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Training costs	-	108
Pool operator	12,726	10,335
Chemicals	4,294	3,114
Rates and water	3,335	1,250
Cleaning	5,279	2,306
Waste disposal	691	674
Power light and heat	28,684	25,823
Repairs and maintenance	14,593	22,374
Insurance	4,207	1,082
Legal and professional	2,444	-
Accountancy	1,113	750
Fundraising costs	285	170
Telecommunications	288	273
Sundry expenses	1,103	708
Depreciation	29,609	5,296
	<u>108,651</u>	<u>74,263</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

6 Employees

There were no employees during the year.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JANUARY 2022

7 Tangible fixed assets		Plant and equipment
		£
Cost		
At 21 February 2021		21,182
Additions		97,255
		<hr/>
At 31 January 2022		118,437
		<hr/>
Depreciation and impairment		
At 21 February 2021		5,296
Depreciation charged in the period		29,609
		<hr/>
At 31 January 2022		34,905
		<hr/>
Carrying amount		
At 31 January 2022		83,532
		<hr/> <hr/>
At 20 February 2021		15,886
		<hr/> <hr/>
8 Debtors		
	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	6,593	-
	<hr/> <hr/>	<hr/> <hr/>
9 Creditors: amounts falling due within one year		
	2022	2021
	£	£
Trade creditors	3,220	1,903
Accruals and deferred income	963	750
	<hr/>	<hr/>
	4,183	2,653
	<hr/> <hr/>	<hr/> <hr/>
10 Related party transactions		

There were no disclosable related party transactions during the period.

FRIENDS OF NEW EARSWICK SWIMMING POOL

England & Wales - Charity number 1188111

Accounts

**FRIENDS OF NEW EARSWICK SWIMMING POOL CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 20 FEBRUARY 2021**

Charity Registration No. 1188111

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A J B Calverley Cllr S Glenton Mr M D Peters	(Appointed 21 February 2020) (Appointed 21 February 2020) (Appointed 21 February 2020)
Charity number	1188111	
Principal address	C/o The Folk Hall Hawthorn Terrace New Earswick York YO32 4AQ	
Independent examiner	Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN	
Bankers	The Co-Operative Bank plc 15/17 Feasegate York YO1 2SH	

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

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Balance sheet	7
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FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 20 FEBRUARY 2021

The trustees present their report and financial statements for the year ended 20 February 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 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

The objectives of the charity are -

The promotion of community participation in healthy recreation in particular by the provision, maintenance and development of facilities for swimming.

The advancement of the amateur sport in York for the public benefit by the provision, maintenance and development of facilities for the participation in the sport of swimming.

For the public benefit to promote the physical education of young people in York by the provision, maintenance and development of facilities for swimming lessons.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The year was dominated by the Covid pandemic. The 3 "Lockdowns" imposed by the UK Government resulted in the pool being closed for 218 days and, when open, Covid restrictions meant the imposition of a reduced timetable, with 'cleaning' gaps between groups.

Most of our objectives were abandoned in light of closure which seriously impacted pool hire income and fundraising opportunities, but some highlights of the year included -

Improvements to the management of health and safety including pool chemicals now stored outside in separate, locked, stores.

We had a small increase in the usage of the pool, when open, both with current users hiring extra time and new hires.

Redecoration of the changing room ceilings and foyer.

A grant was gratefully received from New Earswick Parish Council to fund the installation of blinds and to purchase the above extra chemical store.

We agreed to work with a new pool maintenance partner, H2O Pools, to inspect and maintain the plant room every 6 months. They conducted an in depth survey of the plant room, pool and balance tank.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 20 FEBRUARY 2021*

Structure, governance and management

FoNESP took over the running and management of New Earswick pool on 1st January 2019. This report covers the 2nd year of running the pool during which was converted from a Charitable Incorporated Company (CIC) to a Charitable Incorporated Organisation (CIO) in February 2020.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr A J B Calverley	(Appointed 21 February 2020)
Cllr S Glenton	(Appointed 21 February 2020)
Mr M D Peters	(Appointed 21 February 2020)

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 20 FEBRUARY 2021

Organisational structure

We have four volunteers who form the Management Team that manage the day-to-day operations of the pool and charity. They meet electronically on a regular basis:

Andrew Calverley – bid applications, maintenance
Mike Peters – pool bookings, user group communications, health and safety documentation, maintenance
Dan Richards – budget and finance
Chris Marsden – social media, energy contracts

We have 9 other volunteers who have chosen not to be part of the management team but who help manage finance, our website, telephone/email enquiries, cleaning product ordering and fundraising.

We do not employ any staff directly but we do hire self-employed Pool Pant Operators who carry out checks on the pool water and plant room 3 times per day.

After trying to organise the pool cleaning with volunteers and then self-employed cleaners, we took the decision to hire Synergy Cleaning to clean the building in from August 2020.

Health and Safety

We have improved all the signage around the building to improve safety. Additional signage and procedures were put in place to meet all COVID-19 restrictions in partnership with the user groups.

Public Swimming

During the year we were approached by New Earswick Swimming Club about the public sessions they hosted which, due to restrictions on pool numbers were running at a significant loss which was impacting on the club finance. FoNESP agreed to reduce the hire fees for the sessions. Due to the Covid-related changes to the pool timetable, the number of hours of public swimming were reduced from 8 to 2.

Building Maintenance

Only minor maintenance was conducted over the reporting year though redecoration of the foyer and changing room ceilings was possible. Repairs were made to the fascia around the roof of the building after a section fell off during high winds.

The main move was to commission a full survey of the aging air handling unit (AHU) and controls, with the funding for the survey kindly provided by New Earswick Residents Forum.

The result made it clear that the AHU it had been very badly maintained and require a significant amount of work to bring them up to standard at an estimated cost of about £90,000.

Responding to Covid

The pool had to close, at short notice, in line with Government "Covid" restrictions on 18/3/20 and didn't reopen again until 4/8/20. The pool then closed again on 5/11/20 for the 2nd "Lockdown" in England, reopening 2/12/20 only to close for the 3rd lockdown on 4/1/21. These closures presented the problem of maintaining the pool water and structure when not in use for extended periods economically and safely. In view of the age and condition of the building we opted not to empty the pool but instead to keep the pool pumps on whilst keeping the pool water and building heating going at a minimum and reducing the plant room checks to one a day and suspending cleaning of the building. These actions helped to reduce the running costs during closure.

When the pool was open, a number of restrictions had to be imposed – these included limitations on the number of swimmers in the pool, changing rooms and limiting the spectator nos. Pre/post swim showers were stopped and Groups were directed to appoint covid "Supervisors" to follow a strict cleaning regime.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 20 FEBRUARY 2021*

The trustees' report was approved by the Board of Trustees.

Mr A J B Calverley

Trustee

Dated: 7 November 2021

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

I report to the trustees on my examination of the financial statements of Friends of New Earswick Swimming Pool CIO (the charity) for the year ended 20 February 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Hunter Gee Holroyd

Club Chambers
Museum Street
York
YO1 7DN

Dated: 7 November 2021

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 20 FEBRUARY 2021

	Notes	Unrestricted funds 2021 £
<u>Income and endowments from:</u>		
Donations and legacies	3	90,737
Other income	4	44,273
		<hr/>
Total income		135,010
		<hr/>
<u>Expenditure on:</u>		
Charitable activities	5	74,263
		<hr/>
Net income for the year/ Net movement in funds		60,747
		<hr/>
Fund balances at 21 February 2020		-
		<hr/>
Fund balances at 20 February 2021		60,747
		<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

BALANCE SHEET AS AT 20 FEBRUARY 2021

	Notes	2021 £	£
Fixed assets			
Tangible assets	8		15,886
Current assets			
Cash at bank and in hand		47,514	
Creditors: amounts falling due within one year	9	(2,653)	
Net current assets			44,861
Total assets less current liabilities			60,747
			<u>60,747</u>
Income funds			
Unrestricted funds			60,747
			<u>60,747</u>
			<u>60,747</u>

The financial statements were approved by the Trustees on 7 November 2021

Mr A J B Calverley
Trustee

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 20 FEBRUARY 2021

1 Accounting policies

Charity information

Friends of New Earswick Swimming Pool CIO manage, maintain and develop New Earswick Swimming Pool.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements for the year ended 20 February 2021 are the first financial statements of Friends of New Earswick Swimming Pool CIO prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was . The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 20 FEBRUARY 2021

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

All expenditure is accounted for an accruals basis and has been classified under headings that aggregate all costs related to the category.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 20 FEBRUARY 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds
	2021 £
Donations and gifts	51,087
Grants receivable	39,650
	<hr/>
	90,737
	<hr/> <hr/>

4 Other income

	Unrestricted funds
	2021 £
Other income	44,273

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 20 FEBRUARY 2021

4 Other income (Continued)

Other income reflects the bank account funds on hand on 21st February 2021 when the registered charity commenced.

5 Charitable activities

	Charitable Expenditure 2021 £
Training costs	108
Pool operator	10,335
Chemicals	3,114
Rates and water	1,250
Cleaning	2,306
Waste disposal	674
Power light and heat	25,823
Repairs and maintenance	22,374
Insurance	1,082
Accountancy	750
Fundraising costs	170
Telecommunications	273
Sundry expenses	708
Depreciation	5,296
	<hr/>
	74,263
	<hr/>
	74,263
	<hr/> <hr/>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees during the year.

FRIENDS OF NEW EARSWICK SWIMMING POOL CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 20 FEBRUARY 2021

8	Tangible fixed assets	Plant and equipment
		£
	Cost	
	Additions	21,182
	At 20 February 2021	<u>21,182</u>
	Depreciation and impairment	
	Depreciation charged in the year	5,296
	At 20 February 2021	<u>5,296</u>
	Carrying amount	
	At 20 February 2021	<u><u>15,886</u></u>
9	Creditors: amounts falling due within one year	2021
		£
	Trade creditors	1,903
	Accruals and deferred income	750
		<u>2,653</u>

10 Related party transactions

There were no disclosable related party transactions during the year.