

**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

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

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# 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***

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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**

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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**

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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

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b><u>Income and endowments from:</u></b>			
Donations and legacies	2	200,862	90,737
Other income	3	-	44,273
		<hr/>	<hr/>
<b>Total income</b>		200,862	135,010
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	4	108,651	74,263
		<hr/>	<hr/>
<b>Net income for the period/ Net movement in funds</b>		92,211	60,747
Fund balances at 21 February 2021		60,747	-
		<hr/>	<hr/>
<b>Fund balances at 31 January 2022</b>		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 £	£
<b>Fixed assets</b>					
Tangible assets	7		83,532		15,886
<b>Current assets</b>					
Debtors	8	6,593		-	
Cash at bank and in hand		67,016		47,514	
		<u>73,609</u>		<u>47,514</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>(4,183)</u>		<u>(2,653)</u>	
Net current assets			69,426		44,861
<b>Total assets less current liabilities</b>			<u>152,958</u>		<u>60,747</u>
<b>Income funds</b>					
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

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### 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**

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### **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

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### 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	<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 £
<b>Cost</b>	
At 21 February 2021	21,182
Additions	97,255
	<hr/>
At 31 January 2022	118,437
	<hr/>
<b>Depreciation and impairment</b>	
At 21 February 2021	5,296
Depreciation charged in the period	29,609
	<hr/>
At 31 January 2022	34,905
	<hr/>
<b>Carrying amount</b>	
At 31 January 2022	83,532
	<hr/> <hr/>
At 20 February 2021	15,886
	<hr/> <hr/>

### 8 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
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.