

**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

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<b>Trustees</b>	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)
<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 PO Box 250 Skelmersdale WN8 6WT	

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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 YEAR ENDED 31 JANUARY 2025*

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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

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### 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
<b>Total</b>	<b>625,000</b>

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

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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 pool's 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**

28 November 2025

# **FRIENDS OF NEW EARSWICK SWIMMING POOL CIO**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 JANUARY 2025***

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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**

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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 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 £
<b>Income from:</b>							
Donations and legacies	2	365,946	172,748	538,694	192,392	36,500	228,892
<b>Total income</b>		365,946	172,748	538,694	192,392	36,500	228,892
<b>Expenditure on:</b>							
Charitable activities	3	190,782	-	190,782	179,731	-	179,731
<b>Total expenditure</b>		190,782	-	190,782	179,731	-	179,731
<b>Net income</b>		175,164	172,748	347,912	12,661	36,500	49,161
Transfers between funds		172,748	(172,748)	-	36,500	(36,500)	-
<b>Net movement in funds</b>		347,912	-	347,912	49,161	-	49,161
<b>Reconciliation of funds:</b>							
Fund balances at 1 February 2024		189,436	-	189,436	140,275	-	140,275
<b>Fund balances at 31 January 2025</b>		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 £	£
<b>Fixed assets</b>					
Tangible assets	8		246,827		111,569
<b>Current assets</b>					
Debtors	9	5,126		5,167	
Cash at bank and in hand		291,627		83,254	
		296,753		88,421	
<b>Creditors: amounts falling due within one year</b>	10	(6,232)		(10,554)	
<b>Net current assets</b>			290,521		77,867
<b>Total assets less current liabilities</b>			537,348		189,436
<b>The funds of the charity</b>					
Unrestricted funds	12		537,348		189,436
			537,348		189,436

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

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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 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**

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### **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	<u>6,248</u>	<u>2,160</u>
<b>Analysed between:</b>		
Accountancy	<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
	2	1
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	9,530	6,662

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

### 9 Debtors

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



# 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)	-

Previous year:	At 1 February 2023 £	Incoming resources £	Transfers £	At 31 January 2024 £
New Boiler Fund	-	36,500	(36,500)	-

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

  

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

# **FRIENDS OF NEW EARSWICK SWIMMING POOL CIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 JANUARY 2025***

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### **13 Related party transactions**

There were no disclosable related party transactions during the year.