

Eversholt Swimming Pool
Report and Financial Statements
For the year ended 31 December 2021

Ashley Knight, Chartered Accountant
80K Limited
59a Day's Lane
Biddenham
Bedford
MK40 4AE

Eversholt Swimming Pool
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For the year ended 31 December 2021

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Eversholt Swimming Pool
Report and Financial Statements
For the year ended 31 December 2021

Charity information

Trustees

Mr Adam Miller
Mr James Allen
Mr David Bottle

Chairperson

Independent Examiners

Ashley Knight - Chartered Accountant
80K Limited

Principal Bankers

National Westminster Bank plc

Charity Registered Number

300029

Eversholt Swimming Pool

Trustees' Report

The trustees are pleased to present their report, together with the financial statements of the charity for the year ended 31 December 2021.

Governing Document

The charity is governed and constituted under the Trust Deed, dated 29 September 1961.

Principal Activity of the Charity

The object of the charity is to maintain and run an outdoor pool for Eversholt and its surrounding villages.

Organisation

A committee of trustees administers the charity. The committee meet to discuss the day to day activities, the maintenance and repair of facilities and the long-term management of the pool. The trustees appoint staff to run the pool in the months that it is open (usually May to September).

Review of Activities

A major refurbishment project to improve and extend the operating life of the pool started in 2019, continued throughout 2020 and completed in time for the 2021 summer season. This project was funded in part by grants from Sport England, FCC Communities Foundation, Eversholt Parish Council and Eversholt Parochial Charity.

Future Plans

The trustees plan to continue the activities outlined above and to continue to improve the facilities as funding permits.

Reserves Policy

The trustees have established a policy whereby a level of funds should be available to ensure that operating costs and essential maintenance costs can be undertaken even in a year of exceptionally poor weather conditions.

Risk Review

The trustees have conducted their own review of major risks to which the charity is exposed and systems have been put in place to mitigate those risks. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Volunteers

The trustees recognise the invaluable contribution made by volunteers. The value of their support cannot be quantified and is therefore not included in these financial statements.

Eversholt Swimming Pool

Trustees' Report - continued

Trustees

The trustees who served during the period are listed on page 1. Trustees are invited onto the committee through appointment from other Eversholt village organisations and by election at the Annual General Meeting.

Trustees' Responsibilities

The Trust Deed requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the result of the charity for that period. In preparing those accounts, the trustees are required to:

select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent; and

prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with statutory requirements. 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 irregularities.

Independent Examiner

A resolution to re-appoint Ashley Knight of 80K Limited as independent examiner of the accounts of the charity was passed by the committee.

The accounts have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities.

Approved by the Trustees and signed on their behalf by:

Adam Miller

31st October 2022

Independent examiner's report to the trustees of

Eversholt Swimming Pool

Charity number: 300029

I report to the trustees on my examination of the accounts Eversholt Swimming Pool for the year ended 31st December 2021, which are set out on pages 5 to 8.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the accounting 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 accounts to be reached.



Ashley Knight
Chartered Accountant
80K Limited
59a Day's Lane
Biddenham
Bedford
MK40 4AE

31st October 2022

Eversholt Swimming Pool

Statement of Financial Activities

For the year ended 31 December 2021

	<u>Note</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>2021</u>	<u>2020</u>
		£	£	£	£
Incoming Resources					
Activities to further the Charity's Objectives:					
Income from takings		38,668		38,668	0
Grant income		8,000		8,000	10,000
Activities to generate funds:					
Donations		156		156	0
Interest received		1		1	1
Total Incoming Resources		46,825	0	46,825	10,001
Resources Expended					
Charitable expenditure:					
Costs of activities in furtherance of the charity's objects	2	35,691		35,691	3,976
Cost of management and administration of the charity	2	1,335		1,335	913
Total resources expended		37,026	0	37,026	4,889
Net incoming resources for the year		9,799	0	9,799	5,112
Fund balances brought forward		81,849	0	81,849	76,737
Fund balances carried forward		£91,648	0	£91,648	£81,849

Eversholt Swimming Pool
Statement of Assets and Liabilities as at
31 December 2021

	<u>2021</u>		<u>2020</u>	
	£	£		£
FIXED ASSETS				
Cost	61,078		8,794	
Accumulated depreciation	14,021		8,793	
		47,057		1
CURRENT ASSETS				
Cash at bank and in hand	49,020		41,751	
Refurbishment project net costs to date	0		43,326	
Prepayments	82		0	
	49,102		85,077	
CURRENT LIABILITIES				
Accruals	4,511		3,229	
	4,511		3,229	
NET CURRENT ASSETS		44,591		81,848
NET ASSETS		£91,648		£81,849
FUNDS				
Unrestricted General Funds		91,648		81,849
Unrestricted Maintenance Funds		-		-
		£91,648		£81,849

Approved by the Trustees on 31st October 2022 and signed on their behalf by:

Mr Adam Miller
Trustee

Eversholt Swimming Pool

Notes to the financial statements

For the year ended 31 December 2021

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below, have not changed from the previous year and have been consistently applied within the accounts.

- a) The financial statements have been prepared under the historical cost convention and follow the recommendations in Accounting and Reporting by Charities Statement of Recommended Practice issued in October 2000.
- b) Takings are recognised in the period in which they are received.
- c) Resources expended are recognised in the period in which they are incurred and include attributable VAT, which cannot be recovered.
- d) Resources expended are allocated in the trustees' opinion to the particular activity where the cost relates directly to that activity.
- e) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- f) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund, together with a fair allocation of management and support costs.
- g) Fixed assets are depreciated at the 10% per annum on cost over the estimated useful life.

2 TOTAL RESOURCES EXPENDED

	<u>Provision of</u> <u>Services</u>	<u>Management and</u> <u>Administration</u>	Total 2021 £	Total 2020 £
Wages and salaries	11,258		11,258	(73)
Repairs and maintenance	2,903		2,903	-
Water, rates and charges	1,973		1,973	1,143
Light, power and insurance	8,591		8,591	2,906
Purchases	3,979		3,979	-
Telephone, stationery and expenses		543	543	513
Miscellaneous	1,759		1,759	-
Legal and professional fees		792	792	400
Depreciation	5,228		5,228	-
	<u>35,691</u>	<u>1,335</u>	<u>37,026</u>	<u>4,889</u>

Eversholt Swimming Pool

Notes to the financial statements

For the year ended 31 December 2020

3 NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	<u>2021</u>	<u>2020</u>
	£	£
Independent Examiner's remuneration	400	400
	<u>400</u>	<u>400</u>

4 TAXATION

The charity is exempt from income tax on its charitable activities.

5 TRUSTEES EXPENSES

There were no payments to Trustees during the year.

6 WAGES AND SALARIES

	<u>2021</u>	<u>2020</u>
	£	£
Gross wages	11,258	-73
	<u>11,258</u>	<u>-73</u>

The average active monthly number of employees during the open months was six (2020 nil).