

Eversholt Swimming Pool

Report and Financial Statements

For the year ended 31 December 2023

Eversholt Swimming Pool

Report and Financial Statements

For the year ended 31 December 2023

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Eversholt Swimming Pool

Report and Financial Statements

For the year ended 31 December 2023

Charity information

Trustees

Mrs Amanda Heyes

Chairperson

Mr Adam Miller

Treasurer

Mrs Suzanne Harmer

Mrs Michelle Cox-Bumage

Independent Examiner

W J Pougher

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 2023.

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

Because the previous examiner, Ashley Knight, was unable to continue in the role, the trustees have appointed W J Pougher, Accountant, in his place.

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:



Suzanne Harmer

30 October 2024.

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 2023, which are set out on pages 5 to 8. I have not conducted an audit.

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").

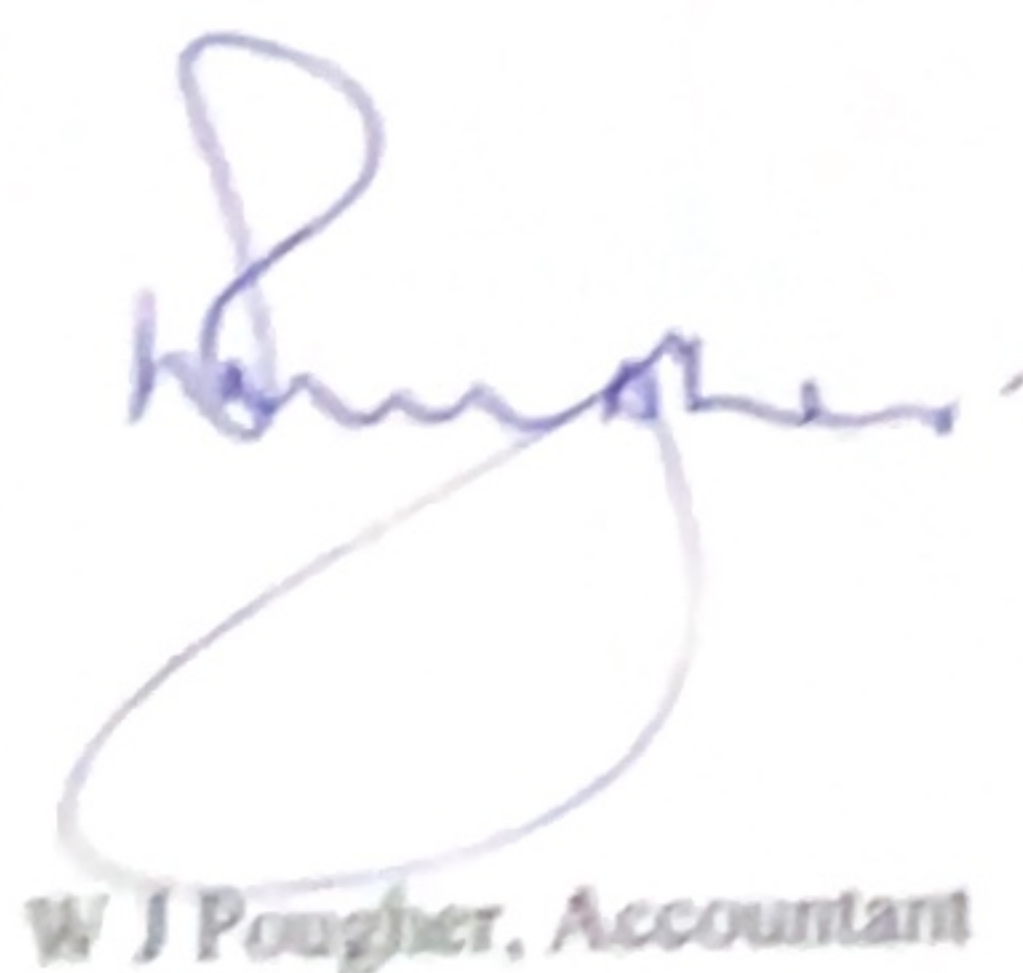
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.



W J Pougher, Accountant

29 October 2024

EVERSHOLT SWIMMING POOL

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2023

	Note	2023 £	2022 £
Incoming Resources			
Activities to further the Charity's objectives:		84875	66757
Income from takings (net of fees)		-	-
Grant Income		-	-
Activities to generate funds:		-	142
Donations		-	-
Interest received		84875	66899
Total Incoming resources			
Resources expended			
Charitable expenditure:			40652
Costs of objectives in furtherance of	2	78816	
the Charity's objectives			1315
Cost of management and administration	2	510	
of the Charity		79326	41967
Total Resources expended		5549	24932
Net incoming resources for the year		116580	91648
Fund Balances brought forward		122129	116580
Fund balances carried down			

EVERSHOLT SWIMMING POOL

Statement of Assets and Liabilities as at 31 December 2023

	2023 £	2022 £
FIXED ASSETS		
Cost	61078	61078
Accumulated depreciation	<u>24479</u>	<u>19250</u>
	36599	41828
CURRENT ASSETS		
Cash at Bank and in hand	88224	84778
Prepayments	-	-
	<u>88224</u>	<u>84778</u>
CURRENT LIABILITIES		
Accruals	<u>2694</u>	<u>10026</u>
NET CURRENT ASSETS	85530	74752
NET ASSETS	<u>122129</u>	<u>116580</u>
FUNDS		
Unrestricted General Funds	122129	116580
Unrestricted Maintenance Funds	-	-
	<u>122129</u>	<u>116580</u>

We approve the above accounts and confirm that we have made available all relevant records and information for their preparation

Trustee

Eversholt Swimming Pool

Notes to the financial statements for the year ended 31 December 2023

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) Fixed assets are depreciated at 10% per annum on cost over the estimated useful life.

2 TOTAL RESOURCES EXPENDED

	<u>Provision of Services</u>	<u>Management and Administration</u>	<u>Total 2023 £</u>	<u>Total 2022 £</u>
Wages and salaries	24,028		24,028	15,448
Repairs and maintenance	17,308		17,308	5,762
Water, rates and charges	3,940		3,940	2,916
Light, power and insurance	14,155		14,155	4,821
Purchases	11,438		11,438	5,201
Telephone, stationery and expenses		268	268	511
Miscellaneous	2,450		2,450	1,275
Legal and professional fees		510	510	804
Depreciation	5,229		5,229	5,229
	<u>78,548</u>	<u>778</u>	<u>79,326</u>	<u>41,967</u>

Eversholt Swimming Pool

Notes to the financial statements

For the year ended 31 December 2023

3 NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Independent Examiner's remuneration	150	400

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>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Gross wages	24,028	15,448
	<u>24,028</u>	<u>15,448</u>

The average number of employees during the open months was 24 (2022 9).