

Eversholt Swimming Pool

Report and Financial Statements

For the year ended 31 December 2024

Eversholt Swimming Pool

Report and Financial Statements

For the year ended 31 December 2024

Charity information

Trustees

Mrs Amanda Heyes
Mrs Suzanne Harmer
Mrs Michelle Cox-Burnage
Mrs Sarah Reeves-Hart

Chairperson

Treasurer

Independent Examiner

W J Pougher

Principal Bankers

Virgin Money 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 2024.

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

During the year, a major programme of refurbishment was carried out on the changing rooms, at a cost of over £40000. The trustees were able to fund the programme without outside assistance.

Future Plans

The trustees plan to continue the refurbishment activity 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

The examiner is Mr W J Pougher.

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

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 2024, 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").

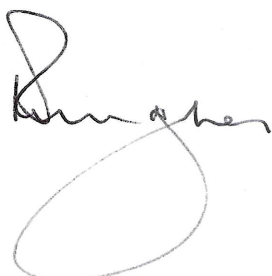
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.

A handwritten signature in black ink, appearing to read 'W J Pougher', with a large, loopy flourish underneath.

W J Pougher, Accountant

EVERSHOLT SWIMMING POOL**STATEMENT OF FINANCIAL ACTIVITIES****For the year ended 31 December 2024**

	Note	2024 £	2023 £
Incoming Resources			
Activities to further the Charity's objectives:			
Income from takings (net of fees)		83714	84875
Grant Income			-
Activities to generate funds:			
Donations			-
Interest received		908	-
Total Incoming resources		84622	84875
Resources expended			
Charitable expenditure:			
Costs of activities in furtherance of the Charity's objectives	2	125317	78816
Cost of management and administration of the Charity	2	370	510
Total Resources expended		125687	79326
Net incoming resources for the year		-41065	5549
Fund Balances brought forward		122129	116580
Fund balances carried down		81064	122129

EVERSHOLT SWIMMING POOL**Statement of Assets and Liabilities as at 31 December 2024**

	2024	2023 £
FIXED ASSETS		
Cost	61078	61078
Accumulated depreciation	<u>29708</u>	<u>24479</u>
	31370	36599
CURRENT ASSETS		
Cash at Bank and in hand	50990	88224
Prepayments	-	-
	<u>50990</u>	<u>88224</u>
CURRENT LIABILITIES		
Accruals	<u>1296</u>	<u>2694</u>
NET CURRENT ASSETS	49694	85530
NET ASSETS	<u>81064</u>	<u>122129</u>
FUNDS		
Unrestricted General Funds	81064	122129
Unrestricted Maintenance Funds	-	-
	<u>81064</u>	<u>122129</u>

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

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Trustee

Eversholt Swimming Pool

Notes to the financial statements for the year ended 31 December 2024

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</u> <u>Services</u>	<u>Management and</u> <u>Administration</u>	<u>Total</u> <u>2024</u> £	<u>Total</u> <u>2023</u> £
Wages and salaries	20,766		20,766	24,028
Repairs and maintenance	70,674		70,674	17,308
Water, rates and charges	3,985		3,985	3,940
Light, power and insurance	12,550		12,550	14,155
Purchases	8,452		8,452	11,438
Telephone, stationery and expenses		320	320	268
Miscellaneous	3,661		3,661	2,450
Legal and professional fees		50	50	510
Depreciation	5,229		5,229	5,229
	125,317	370	125,687	79,326

Eversholt Swimming Pool

Notes to the financial statements

For the year ended 31 December 2024

3 NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	<u>2024</u>	2023
	<u>£</u>	<u>£</u>
Independent Examiner's remuneration	150	150

4 TAXATION

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

5 TRUSTEES EXPENSES

Trustees were reimbursed for expenses incurred on behalf of the charity.

6 WAGES AND SALARIES

	2024	2023
	<u>£</u>	<u>£</u>
Gross wages	20,766	24,028
	<u>20,766</u>	<u>24,028</u>

The average number of employees during the open months was 25 (2023: 24).