

Templemore Users Trust Ltd

Northern Ireland · Charity number 103009

Details

Known as TEMPLEMORE BATHS OR TEMPLEMORE AQUATICS SPORTS CLUB OR TEMPLEMORE SWIM SCHOOL

Status Received

Registered 2016-05-18

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address Templemore Users Trust Ltd
Emerson House
14B Ballynahinch Road
Carryduff
Belfast
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BT8 8DN

Phone 07912845422

Email info@templemore.org.uk

Website www.templemore.org.uk

Activities

Purposes: The objects of the Company shall be: (a) To advance the education of the public and to provide facilities in the interests of social welfare with the object of improving the conditions of life of the inhabitants of East Belfast and its environs (the 'area of benefit'), without distinctions of sex or political, religious or other opinions; and in particular but not so as to limit the generality of the foregoing:- (i) To provide amenities and facilities for the benefit of the public resident in the area of benefit as are not provided from public funds; (ii) To arrange and promote lectures, demonstrations and competitions and to form classes of instruction so as to bring about a widespread and thorough knowledge of the principles which underlie the art of swimming and to promote and encourage the teaching of swimming and life saving in schools, colleges, and other educational establishments (iii) To advance education through the provision of training in the skills of life saving and resuscitation and such other skills as would be of assistance to a person endeavouring to save life (iv) To provide relief for persons suffering from mental and/or physical disability or impairment through the provision of therapy within a swimming pool environment (b) To preserve for the benefit of the public and local and wider community and of the nation, the historical, architectural and constructional heritage that exists in or around the buildings comprising Templemore Public Baths and Complex, Templemore Avenue, Belfast including any structure or erection and any part of a building so defined (being premises of particular historical architectural or constructional interest).

What the charity does: The advancement of education, The advancement of health or the saving of lives, The advancement of the arts, culture, heritage or science, The advancement of amateur sport

How the charity works: Community development, Economic development, Education/training, Heritage/historical, Sport/recreation, Volunteer development, Youth development

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£181,052	£232,247	£0	15

Trustees

Name	Role	Appointed
Anne Gilmore		
Lindsay Teague		
Mr Gary Proctor		
Mr Sam Blakley		
Mrs Eleanor Stewart		
Robin Higgins		
William Stafford		

Templemore Users Trust Ltd

Northern Ireland - Charity number 103009

Accounts

TEMPLEMORE USERS TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Restricted Funds	Unrestricted Funds	2024 Total	2023 Total
Incoming Resources:					
Trading Activities		-	132,799	132,799	89,031
Grant Income	2	20,044	-	20,044	72,400
Interest		-	28,209	28,209	14,661
		-----	-----	-----	-----
Total Incoming Resources		20,044	161,008	181,052	176,092
		-----	-----	-----	-----
Resources Expended:					
Trading Activities		20,044	204,230	224,274	133,779
Governance Costs		-	7,559	7,559	7,702
Depreciation		-	414	414	504
		-----	-----	-----	-----
Total Resources Expended		20,044	212,203	232,247	141,985
		-----	-----	-----	-----
Surplus/(Deficit) on activities		-	(51,195)	(51,195)	34,107
		-----	-----	-----	-----
Fund balances at 1 October 2023		-	782,798	782,798	748,691
		-----	-----	-----	-----
Fund balances at 30 September 2024		-	731,603	731,603	782,798
		-----	-----	-----	-----

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

TEMPLEMORE USERS TRUST
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	2024	2023
Net Income			
Swim School Income		132,799	89,031
Grants Receivable	2	20,044	72,400
Interest Received	3	28,209	14,661
		<hr/>	<hr/>
		181,052	176,092
		<hr/>	<hr/>
Net Expenditure			
Salaries and Wages		137,961	99,858
Employers Pension Costs		1,025	668
Telephone & Broadband		259	270
Printing, Postage and Stationery		46	99
Website & Computer		280	503
Swim School Expenses		69,581	19,700
Advertising and Marketing		2,256	1,744
Training, Subscriptions, Course Fees		2,630	2,618
Insurance		5,484	5,211
Rent		1,531	(3,341)
Bank Charges		437	338
Accountancy Fees		3,540	3,630
Bookkeeping Fees		4,019	4,072
Legal and Professional		1,900	3,790
Donations		-	1,000
Sundry Expenses		504	986
Entertainment		380	335
Depreciation - Office Equipment		-	-
Depreciation - Plant and Equipment		414	504
		<hr/>	<hr/>
		232,247	141,985
		<hr/>	<hr/>
Surplus/(Deficit) for Year		(51,195)	34,107
		=====	=====

TEMPLEMORE USERS TRUST
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	2024	2023
Fixed Assets	4	1,812	-
		-----	-----
Current Assets			
Debtors	5	20,282	6,763
Cash at bank and in hand		741,080	795,140
		-----	-----
		761,362	801,903
Creditors: amounts falling due within one year	6	31,571	19,105
		-----	-----
Net Current Assets		729,791	782,798
		-----	-----
Total assets less current liabilities		731,603	782,798
		=====	=====
Funds			
		-----	-----
General unrestricted funds	7	731,603	782,798
		=====	=====

The notes at pages 7 to 10 form part of these accounts

For the year ending 30th September 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Signed on behalf of the Board of Trustees.

Sign:  _____

Mr Gary Proctor
Trustee

Date: 23/1/25

Sign:  _____

Mr Robin Higgins
Trustee

Date: 23-1-25

TEMPLEMORE USERS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements are prepared under the historical cost convention and comply with items recognised at cost or transaction value unless otherwise stated in the notes to the accounts.

The Financial Statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS102) – (Charities SORP (FRS102))

Incoming Resources

Income of the charity represents monies received from generating activities such as swim school income.

Grants towards maintenance expenditure and general business support grants are treated as a source of income and are released to the profit and loss account on a receipt's basis.

Other income comprises of interest received and is accounted for on an accrual's basis.

Expenditure

All expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Where costs cannot be directly attributed to particular headings, they have all been allocated to activities on a basis consistent with the use of resources.

Governance costs include accountancy, legal, consultancy and other administration costs not attributable to generating funds or service of the swim centre

Tangible Fixed Assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Plant and Equipment:	5-year Straight Line Basis
Office Equipment:	5-year Straight Line Basis

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

TEMPLEMORE USERS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

ACCOUNTING POLICIES (Continued)

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

Tax

The charity is an exempt charity within the meaning of the Charities Act and meets the definition of a charitable company for UK corporation tax purposes.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash Flow Statement

The company has taken advantage of the exemption provided by Financial Reporting Standard 1 and has not prepared a Cash Flow Statement for the year.

Fund Accounting

The Restricted funds are to be used for specified purposes by reference to the donor. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of overheads and costs.

Unrestricted funds represent other incoming resources received or generated for charitable purposes, expendable at the discretion of the Trustees in furtherance of the objects of the Charity.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

TEMPLEMORE USERS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

2. GRANTS RECEIVABLE

	2024	2023
Belfast City Council Grants	20,044	72,400
	<u>20,044</u>	<u>72,400</u>
	=====	=====

3. INCOME FROM INVESTMENTS

	2024	2023
Bank Interest - Deposits	28,209	14,661
	<u>28,209</u>	<u>14,661</u>
	=====	=====

4. TANGIBLE FIXED ASSETS

	Plant and Equipment	Office Equipment	Total
Cost or Valuation - At 1 October 2023	73,693	654	74,347
Additions	-	2,226	2,226
Disposals	-	(654)	(654)
	<u>73,693</u>	<u>2,226</u>	<u>75,919</u>
	=====	=====	=====
Depreciation - At 1 October 2023	73,693	654	74,347
Charge for Year	-	414	414
On Disposals	-	(654)	(654)
	<u>73,693</u>	<u>414</u>	<u>74,107</u>
	=====	=====	=====
Net Book Value			
At 30 September 2024	-	1,812	1,812
	<u>-</u>	<u>1,812</u>	<u>1,812</u>
	=====	=====	=====
At 30 September 2023	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	=====	=====	=====

TEMPLEMORE USERS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

5. SUNDRY DEBTORS AND PREPAYMENTS

	2024	2023
Bank Interest	19,632	6,793
Swim school income owing	650	-
	<u>20,282</u>	<u>6,763</u>
	=====	=====

6. CREDITORS AND ACCRUALS

	2024	2023
Trade Creditors	4,951	-
Audit Fees	840	1,920
Wages	2,881	3,015
PAYE	1,453	1,201
Pensions	47	44
Rent	170	-
Swim School Income on Account	21,229	12,925
	<u>31,571</u>	<u>19,105</u>
	=====	=====

7. ACCUMULATED FUND

	2024	2023
Opening Balance	782,798	748,691
Surplus/(Deficit) for Year	(51,195)	34,107
	<u>731,603</u>	<u>782,798</u>
	=====	=====

8. EMPLOYEE NUMBERS

The average number of persons employed by the charity during the year amounted to 15 (2023:9)

9. CONTROLLING INTERESTS

The Management of Templemore Users Trust is carried out by the Board of Trustees, who collectively control the charity.

Templemore Users Trust Ltd

Northern Ireland - Charity number 103009

Accounts

TEMPLEMORE USERS TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Restricted Funds	Unrestricted Funds	2023 Total	2022 Total
Incoming Resources:					
Trading Activities			89,031	89,031	72,438
Grant Income	2	72,400	-	72,400	71,500
Interest			14,661	14,661	2,628
Other Income					600
Total Incoming Resources		<u>72,400</u>	<u>103,692</u>	<u>176,092</u>	<u>147,166</u>
Resources Expended:					
Trading Activities		64,698	69,081	133,779	133,505
Governance Costs		7,702	-	7,702	7,874
Depreciation		-	504	504	831
Loss on disposal of tangible assets			-	-	-
Total Resources Expended		<u>72,400</u>	<u>69,585</u>	<u>141,985</u>	<u>142,210</u>
Surplus on activities		-	34,107	34,107	4,956
Fund balances at 1 October 2022		-	748,691	748,691	743,735
Fund balances at 30 September 2023		<u>-</u>	<u>782,798</u>	<u>782,798</u>	<u>748,691</u>

TEMPLEMORE USERS TRUST
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	2023	2022
Net Income			
Swim School Income		89,031	72,438
Grants Receivable	2	72,400	71,500
Interest Received		14,661	2,628
Other Income		-	600
		<hr/>	<hr/>
		176,092	147,166
		<hr/>	<hr/>
Net Expenditure			
Salaries and Wages		99,858	94,734
Employers Pension Costs		668	760
Telephone & Broadband		270	244
Printing, Postage and Stationery		99	259
Website & Computer		503	285
Swim School Expenses		21,444	21,266
Training, Subscriptions, Course Fees		2,618	2,759
Insurance		5,211	5,133
Rent and Rates		(3,341)	7,200
Bank and Merchant Charges		338	458
Accountancy Fees		3,630	3,840
Bookkeeping Fees		4,072	4,034
Legal and Professional		3,790	-
Donations		1,000	209
Sundry Expenses		986	198
Entertainment		335	-
Depreciation - Office Equipment		-	327
Depreciation – Plant and Equipment		504	504
		<hr/>	<hr/>
		141,985	142,210
		<hr/>	<hr/>
Surplus for Year		34,107	4,956
		=====	=====

TEMPLEMORE USERS TRUST
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	2023	2022
Fixed Assets	3	-	505
		_____	_____
Current Assets			
Debtors	4	6,763	7,103
Cash at bank and in hand		795,140	770,278
		_____	_____
		801,903	777,381
Creditors: amounts falling due within one year	5	19,105	29,195
		_____	_____
Net Current Assets		782,798	748,186
		_____	_____
Total assets less current liabilities		782,798	748,691
		=====	=====
Funds			
		_____	_____
General unrestricted funds	6	782,798	748,691
		=====	=====

The notes at pages 7 to 9 form part of these accounts

These financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Signed on behalf of the Board of Trustees.

Sign: 

Sign: 

Ms Eleanor Stewart
Trustee

Mr Robin Higgins
Trustee

Date: 15/02/2024

Date: 15-2-24

Company Registration No NI027803

TEMPLEMORE USERS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements are prepared under the historical cost convention and comply with items recognised at cost or transaction value unless otherwise stated in the notes to the accounts.

The Financial Statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS102) – (Charities SORP (FRS102))

Incoming Resources

Income of the charity represents monies received from generating activities such as swim school income.

Grants towards maintenance expenditure and general business support grants are treated as a source of income and are released to the profit and loss account on a receipt's basis.

Grants in respect of the Coronavirus Job Retention Scheme (CJRS) from the Government and in relation to furloughed employees are presented within grant income in the profit and loss account for the period in which it becomes receivable.

Other income comprises of interest and compensation received and is accounted for on an accrual's basis.

Depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Plant and Equipment:	5-year Straight Line Basis
Office Equipment:	2-year Straight Line Basis

Expenditure

All expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have all been allocated to activities on a basis consistent with the use of resources.

Governance costs include accountancy, legal, consultancy and other administration costs not attributable to generating funds or service of the swim centre.

Cash Flow Statement

The company has taken advantage of the exemption provided by Financial Reporting Standard 1 and has not prepared a Cash Flow Statement for the year.

Fund Accounting

The Restricted funds are to be used for specified purposes by reference to the donor. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of overheads and costs.

Unrestricted funds represent other incoming resources received or generated for charitable purposes, expendable at the discretion of the Trustees in furtherance of the objects of the Charity.

Going Concern

The Board has considered the going concern status and the trustees continue to adopt the going concern basis of accounting in preparing and signing the accounts.

TEMPLEMORE USERS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

2. GRANTS RECEIVABLE

	2023	2022
Belfast City Council Business Support Grant	72,400	71,500
	<u>72,400</u>	<u>71,500</u>
	=====	=====

3. TANGIBLE FIXED ASSETS

	Plant and Equipment	Office Equipment	Total
Cost or Valuation - At 1 October 2022	73,693	654	74,347
Additions	-	-	-
Disposals	-	-	-
	<u>73,693</u>	<u>654</u>	<u>74,347</u>
At 30 September 2023	=====	=====	=====
Depreciation - At 1 October 2022	73,188	654	73,842
Charge for Year	505	-	505
On Disposals	-	-	-
	<u>73,693</u>	<u>654</u>	<u>74,347</u>
At 30 September 2022	=====	=====	=====
Net Book Value			
At 30 September 2023	-	-	-
	=====	=====	=====
At 30 September 2022	505	-	505
	=====	=====	=====

TEMPLEMORE USERS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

4. SUNDRY DEBTORS AND PREPAYMENTS

	2023	2022
Insurance prepaid	-	5,211
Bank Interest	6,763	1,892
	<u>6,763</u>	<u>7,103</u>
	=====	=====

5. CREDITORS AND ACCRUALS

	2023	2022
Trade Creditors	-	1,757
Audit Fees	1,920	1,920
Wages	3,015	1,668
PAYE	1,201	752
Pensions	44	30
Rent		10,200
Swim School Refunds	-	7,302
Swim School Income on Account	12,925	5,566
	<u>19,105</u>	<u>29,195</u>
	=====	=====

6. ACCUMULATED FUND

	2023	2022
Opening Balance	748,691	743,735
Surplus for Year	34,107	4,956
	<u>782,798</u>	<u>748,691</u>
	=====	=====

7. EMPLOYEE NUMBERS

The average number of persons employed by the charity during the year amounted to 9 (2022:9)

7. CONTROLLING INTERESTS

The Management of Templemore Users Trust is carried out by the Board of Trustees, who collectively control the charity.

Templemore Users Trust Ltd

Northern Ireland - Charity number 103009

Annual report

TEMPLEMORE USERS TRUST
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their report and financial statements for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS102) (effective 1 January 2019)

Principal activity

During the year to 30 September 2023, Templemore Users Trust continued to facilitate the provision of swimming lessons, recreational swimming, and swim school classes.

Structure, governance, and management

Templemore Users Trust is a charitable company limited by guarantee not having any share capital and registered under the Companies Act 2006. The board is comprised of a team of volunteers who meet monthly, and the day-to-day running of the centre is managed by David Elliott alongside an experienced team of coaching staff.

Charity history and objectives

Templemore Users Trust is a recognised charity and operates in a community-based facility providing swimming lessons in the interest of social welfare with the objective of improving the conditions of life of the inhabitants of East Belfast and its environs.

Templemore Avenue Public Baths were closed in June 2020 to facilitate major renovation by Belfast City Council. While impacted by the ongoing COVID-19 pandemic, the company sourced the use of a pool in Belfast to continue its operations, and as such swimming classes re-commenced in May 2021 and continued to operate here until August 2023. The Charity then was able to return to the newly refurbished pool at Templemore Avenue to continue the swimming classes.

The charity is fortunate to have enough cash reserves to be able to stay on top of its needs, along with receiving Business Support Grants from Belfast City Council, held as restricted income.

Financial Review

The financial performance for the year was in line with the expectations of the board and set out in detail on pages 4 to 6. Net incoming resources for the year amounted to £176,092 (2022: £147,166) and net surplus for the year was £34,107 (2022: £4,956)

Turnover reflects the continued trading for the year to 30 September 2023 operating from a sourced swimming pool until returning to the newly refurbished pool at Templemore Avenue in August 2023.

The principal sources of income and funding can be broken down as follows:

Swim School Income	89,031
Business Support Grants	72,400
Interest Received	<u>14,661</u>
	<u>176,092</u>

Future Plans

The Charity is operating from Templemore Baths under an anchor tenancy agreement they have in place with Belfast City Council and this is expected to continue as they strive to grow their number of swimmers.

TEMPLEMORE USERS TRUST
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Statement of trustees' responsibilities

The trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.


Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the surplus or deficit of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principals in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). 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.

The trustees' report was approved by the Board of Trustees.

Sign:  _____

Date: 25-2-24

Robin Higgins
Company Secretary

Templemore Users Trust Ltd

Northern Ireland - Charity number 103009

Annual return

TEMPLEMORE USERS TRUST
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Independent examiner's report to the charity trustees of Templemore Users Trust

I report on the accounts of the Trust for the year ended 30 September 2023, which are set out on pages 4 to 6.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 65 of the Charities Act
- (ii) follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
- (iii) state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006.
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Brian Raymond McGuire FCCA
 For and on behalf of
McGuire + Farry Ltd
 Registered Auditor and
 Chartered Certified Accountants

Emerson House
14b Ballynahinch Road
Carryduff
BELFAST BT8 8DN

Signed:



Date:

15. 02. 2024

Templemore Users Trust Ltd

Northern Ireland - Charity number 103009

Accounts

Charity Reg No: NI 103009

**TEMPLEMORE USERS TRUST
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2018**

**McGuire + Farry Limited
Chartered Certified Accountants
and Registered Auditor**

TEMPLEMORE USERS TRUST

Trustees/Directors and Other Information

DIRECTORS:

A J Stewart (resigned 6th September 2018)
R L Teague
C A Gilmore
I McGonigle
E M Stewart
W Dempster
G E Proctor
R W Higgins
W D Stafford

SECRETARY:

E M Stewart

REGISTERED OFFICE:

Templemore Swim Centre
Templemore Avenue
Belfast
BT5 4FW

REGISTERED NUMBER:

NI 027803

CHARITY NUMBER:

NI 103009

BANKERS:

Ulster Bank Limited
431 Newtownards Road
Connswater
Belfast
BT4 1AQ

Nationwide Building Society
Kings Park Road
Northampton
NN3 6NW

SOLICITORS:

Carson McDowell LLP
Murray House
Murray Street
Belfast
BT1 6DN

AUDITORS:

McGuire + Farry Limited
Registered Auditor and
Chartered Certified Accountants
Emerson House
Carryduff
Belfast
BT8 8DN

TEMPLEMORE USERS TRUST

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3	Report of the Auditors
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TEMPLEMORE USERS TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30th SEPTEMBER 2018

The trustees present their annual report with the accounts of the company for the year ended 30th September 2018.

PRINCIPAL ACTIVITY

Templemore Users Trust operates a community-based leisure facility providing swimming lessons, recreational swimming and fitness suite in East Belfast.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Templemore Users Trust is a charitable company limited by guarantee not having any share capital and registered under the Companies Act 2006. The board is comprised of a team of volunteers who meet monthly and the day-to-day running of the centre is managed by David Elliott alongside an experienced team of coaching staff.

CHARITY HISTORY & OBJECTIVES

Templemore Users Trust is a recognised charity and includes the provision of leisure facilities in the interest of social welfare with the objective of improving the conditions of life of the inhabitants of East Belfast and its environs.

Templemore Avenue Public Baths and Swimming Pools were built as one of four public baths in Belfast during the late 1800's. Opened in 1893 the baths and pools have served over five generations representing thousands of people in the community of East Belfast.

Now known as Templemore Swim & Fitness Centre the building was saved from closure in the early 1980's by a voluntary committee, and one of the 25-yard pools is still in operation.

The Victorian building and pool due to its age and condition requires ongoing repair and maintenance. The Trust is fortunate to have enough cash reserves to be able to stay on top of these needs, along with receiving an annual Maintenance Grant from Belfast City Council held as restricted income.

MAIN ACTIVITIES

The main activities of the Charity continues to be the provision of swimming lessons, recreational swimming, swim school classes and fitness suite memberships. Templemore Swim School of 600 children per week is key income for the Centre, along with adult swim lessons, open and family swims and gym memberships plus community-based clubs pool hire.

FINANCIAL REVIEW

The financial performance for the year fell below the expectations of the board and are set out in detail on pages 4 to 6. Net incoming resources for the year amounted to £278,329 (2017: £254,578) and net surplus for the year was £6,919 (2017: £57,455) A substantial increase in wage expenditure was contributory to a surplus beneath what the board had expected.

The directors consider the state of affairs to be satisfactory and are optimistic heading into 2019. With the additional ongoing income from the swim school and continued support from Belfast City Council grants, the directors are confident to report a better surplus over the next 12 months.

The principal sources of income and funding can be broken down as follows:

Pool and Fitness Suite Income	£199,764
Grants Receivable	£74,310
Interest Received	£3,365
Rents Received	£780
Other Income	£110

FUTURE PLANS

In partnership with Belfast City Council and one of its major users Templemore Aquatics Sports Club, the Committee has ambitious plans for the Centre. Following the recent confirmation of an injection of funding from Heritage Lottery Fund together with Belfast City Council there are plans for a full upgrade of the leisure facilities including a new 25-metre pool and state of the art gym.

TEMPLEMORE USERS TRUST
REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 30th SEPTEMBER 2018

TRUSTEE'S RESPONSIBILITIES

The Trustee's are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006, and the provisions of the Statement of Recommended Practice (SORP) , applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the
board of directors

E.M. Stewart Date: 10th January 2019

E.M. Stewart
Secretary

TEMPLEMORE USERS TRUST
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 30th SEPTEMBER 2018

We have audited the financial statements of Templemore Users Trust for the year ended 30th September 2018 which comprise the Statement of Financial Activities, the Statement of Financial Position and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the company's shareholders, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of Directors and Auditors

As explained more fully in the Trustee's Responsibilities Statement set out in the Trustees' Report, the trustees' (who are also directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; and the overall presentation of the financial statements.

Opinion of the Financial Statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30th September 2018 and of its surplus/ (deficit) for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Brian Raymond McGuire FCCA (senior statutory auditor)
 For and on behalf of
 McGuire + Farry Ltd
 Registered Auditor and
 Chartered Certified Accountants

Emerson House
 14b Ballynahinch Road
 Carryduff
 BELFAST BT8 8DN

Date:

10 January 2019

TEMPLEMORE USERS TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30th SEPTEMBER 2018

	Notes	Restricted Funds	Unrestricted Funds	2018 Total	2017 Total
<u>Income and Endowments from:</u>					
Trading Activities			199,764	199,764	175,117
Grants	2	37,155	37,155	74,310	74,310
Interest			3,365	3,365	3,813
Rents			780	780	1,060
Other Income			110	110	178
		-----	-----	-----	-----
Total Incoming Resources		37,155	241,174	278,329	254,578
		-----	-----	-----	-----
<u>Expenditure on:</u>					
Centre Activities		37,155	210,044	247,199	175,371
Governance Costs			6,287	6,287	4,236
Depreciation/Write Offs			17,924	17,924	17,516
		-----	-----	-----	-----
Total Resources Expended		37,155	234,255	271,410	197,123
		-----	-----	-----	-----
Surplus on activities		0	6,919	6,919	57,455
		-----	-----	-----	-----
Fund balances at 1 October 2017		0	638,042	638,042	580,587
		-----	-----	-----	-----
Fund balances at 30 September 2018		0	644,961	644,961	638,042
		-----	-----	-----	-----

TEMPLEMORE USERS TRUST
 INCOME AND EXPENDITURE ACCOUNT
 FOR THE YEAR ENDED 30th SEPTEMBER 2018

	Notes	2018	2017
<u>Net Income</u>			
Pool and Fitness Suite Income		199,764	175,117
Grants Receivable	2	74,310	74,310
Interest Received		3,365	3,813
Rents Received		780	1,060
Other Income		110	178
		278,329	254,578
		-----	-----
<u>Net Expenditure</u>			
Salaries and Wages		185,463	137,527
Employers Pension Costs		1,308	49
Chemicals		1,838	1,257
Telephone & Broadband		741	700
Printing, Postage and Stationery		839	505
Advertising and Promotion		1,852	2,680
Swim School Expenses		6,080	-
Training, Subscriptions, Course Fees		7,684	6,425
Insurances		6,944	5,583
Rent and Rates		258	808
Maintenance, Cleaning		24,526	12,605
Staff Uniforms		1,352	1,458
Bank Charges		1,367	778
Auditors Remuneration		2,712	1,920
Bookkeeping Fees		3,575	2,316
Donations		1,900	-
Sundry Expenses		5,047	4,996
Depreciation - Office Equipment		464	309
Depreciation - Plant and Equipment		16,763	16,995
Write off re scrappage Fixed Assets		697	212
		271,410	197,123
		-----	-----
<u>Surplus for Year</u>		6,919	57,455
		=====	=====

TEMPLEMORE USERS TRUST
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30th SEPTEMBER 2018

	Notes	2018	2017
Fixed Assets	3	39,612	55,016
		-----	-----
Current Assets			
Debtors	4	5,956	11,461
Cash at bank and in hand		644,798	585,675
		-----	-----
		650,754	597,136
Creditors: amounts falling due within one year	5	45,405	14,110
		-----	-----
Net Current Assets		605,349	583,026
		-----	-----
Total assets less current liabilities		644,961	638,042
		=====	=====
Capital and Reserves			
		-----	-----
General unrestricted funds		644,961	638,042
		=====	=====

The notes at pages 7 to 9 form part of these accounts

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies' subject to the small companies' regime.

Signed on behalf of the board of directors



Mr Ian M McGonigle
Director

Approved by the board:

Date: 10/1/19

Company Registration No NI027803

TEMPLEMORE USERS TRUST
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30th SEPTEMBER 2018

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements are prepared under the historical cost convention and comply with items recognised at cost or transaction value unless otherwise stated in the notes to the accounts.

The Accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS102) issued on 16 July 2014.

Turnover

Income of the charity represents monies received from generating activities such as pool and fitness suite receipts and memberships.

Grants towards maintenance expenditure and general grants are treated as a source of income and are released to the profit and loss account on a receipts basis (See Note 2)

Other income comprises of interest and rent received and is accounted for on an accrual's basis

Depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over it's expected useful life, as follows:

New Heating System:	Written off fully in year 1
Plant and Equipment:	5-year Straight Line Basis
Office Equipment:	20% Reducing Balance

Expenditure

All expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have all been allocated to activities on a basis consistent with the use of resources.

Governance costs include audit, legal, consultancy and other administration costs not attributable to generating funds or service of the centre.

Cash Flow Statement

The company has taken advantage of the exemption provided by Financial Reporting Standard 1 and has not prepared a Cash Flow Statement for the year.

Fund Accounting

The Restricted funds are to be used for specified purposes by reference to the donor. Expenditure which meets this criteria is identified to the fund, together with a fair allocation of overheads and costs.

Unrestricted funds represent other incoming resources received or generated for charitable purposes, expendable at the discretion of the Trustees in furtherance of the objects of the Charity.

TEMPLEMORE USERS TRUST
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30th SEPTEMBER 2018

2. GRANTS RECEIVABLE

	2018	2017
Belfast City Council Maintenance Grant	37,155	37,155
Belfast City Council General Grant	37,155	37,155
	<u>74,310</u>	<u>74,310</u>
	=====	=====

3. TANGIBLE FIXED ASSETS

	New Heating System	Plant and Equipment	Office Equipment	Total
Cost or Valuation - At 1st October 2017	125,079	178,845	4,965	308,889
Additions	-	2,520	-	2,520
Disposals	-	(2,838)	-	(2,838)
	<u>125,079</u>	<u>178,527</u>	<u>4,965</u>	<u>308,571</u>
At 30th September 2018	=====	=====	=====	=====
Depreciation - At 1st October 2017	125,079	126,151	2,643	253,873
Charge for Year	-	16,763	464	17,227
On Disposals	-	(2,141)	-	(2,141)
	<u>125,079</u>	<u>140,773</u>	<u>3,107</u>	<u>268,959</u>
At 30th September 2018	=====	=====	=====	=====
Net Book Value				
At 30 th September 2018	-	37,754	1,858	39,612
	=====	=====	=====	=====
At 30 th September 2017	-	52,693	2,322	55,016
	=====	=====	=====	=====

TEMPLEMORE USERS TRUST
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30th SEPTEMBER 2018

4. **SUNDRY DEBTORS AND PREPAYMENTS**

	2018	2017
Insurance prepaid	-	6,800
Tax Insurance prepaid	132	132
Rates prepaid	-	80
Advertising and promotion prepaid	90	60
Pool/Class Bookings	2,030	1,863
Interest and other debtors	1,895	1,571
General Expenses and Maintenance	1,809	955
	<u>5,956</u>	<u>11,461</u>
	=====	=====

5. **CREDITORS AND ACCRUALS**

	2018	2017
Victoria Park Bus	-	336
Audit Fees	1,920	1,920
Telephone	70	43
Wages	6,780	2,674
Membership Fees	1,125	1,859
PAYE	4,664	2,444
Ground Rent	20	20
Bank Fees	99	64
Combined Insurance	-	-
Rent	5,350	4,750
Swim School Bookings on Account	25,377	-
	<u>45,405</u>	<u>14,110</u>
	=====	=====

6. **ACCUMULATED FUND**

	2018	2017
Opening Balance	638,042	580,587
Surplus for Year	6,919	57,455
	<u>644,961</u>	<u>638,042</u>
	=====	=====

7. **CONTROLLING INTERESTS**

The Management of Templemore Users Trust is carried out by the Board of Directors, who collectively control the Trust.

Templemore Users Trust Ltd

Northern Ireland - Charity number 103009

Annual report

TEMPLEMORE USERS TRUST
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 30th SEPTEMBER 2018

The directors' present their annual report with the accounts of the company for the year ended 30th September 2018.

PRINCIPAL ACTIVITY

Templemore Users Trust is a recognised charity and its objects include the provision of facilities in the interest of social welfare with the object of improving the conditions of life of the inhabitants of East Belfast and its environs.

REVIEW OF BUSINESS

A summary of the results for the year is given on page 3 of the accounts.
The directors consider the state of affairs to be satisfactory.

DIVIDENDS

The directors do not recommend the payment of a dividend.

DIRECTORS

The directors in office in the year were as follows:

Mrs Wendy Dempster
Mr A J Stewart (resigned 6th September 2018)
Mrs Carole Anne Gilmore
Mr Robert Lindsay Teague
Mrs E M Stewart

Mr William Dawson Stafford
Mr Ian Michael McGonigle
Mr Gary Ernest Proctor
Mr Robin William Higgins

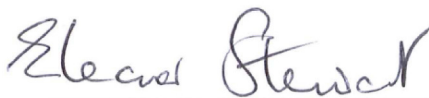

The company is limited by the guarantees of its members.

AUDITORS

The auditors, McGuire + Farry Limited, are deemed to be re-appointed in accordance with Section 487(2) of the Companies Act 2006.

This report is prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

**Signed on behalf of the
board of directors**

 Date: 10th January 2019


E.M. Stewart
Secretary

Templemore Users Trust Ltd

Northern Ireland - Charity number 103009

Annual return

TEMPLEMORE USERS TRUST**Independent Auditors' report to the members of Templemore Users Trust**

We have audited the financial statements of Templemore Users Trust for the year ended 30th September 2018 which comprise the income and expenditure account, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the company's shareholders, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of Directors and Auditors
Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; and the overall presentation of the financial statements.

Opinion of the Financial Statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30th September 2018 and of its surplus/ (deficit) for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



Brian Raymond McGuire FCCA (senior statutory auditor)
 For and on behalf of
McGuire + Farry Ltd
 Registered Auditor and
 Chartered Certified Accountants

Emerson House
14b Ballynahinch Road
Carryduff
BELFAST BT8 8DN

Date:

10th January 2019