

Friends of Stonehaven Open Air Swimming Pool

Scotland · Charity number SC042966

Details

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2012-02-22

Register [View on the OSCR register](#)

Contact

Address 50d
High Street
Stonehaven
Aberdeenshire
AB39 2JQ

Website www.stonehavenopenairpool.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: The advancement of community development and citizenship through the maintenance, enhancement and promotion of Stonehaven Open Air Swimming Pool for the benefit of the community and visitors to the town. and b. To assist in the provision of a swimming pool in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life of the community. and c. To enhance the appreciation of local heritage and culture by the promotion and preservation of the art-deco facility.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: a. The advancement of community development and citizenship through the maintenance, enhancement and promotion of Stonehaven Open Air Swimming Pool for the benefit of the community and visitors to the town. and b. To assist in the provision of a swimming pool in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life of the community. and c. To enhance the appreciation of local heritage and culture by the promotion and preservation of the art-deco facility.

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£55,382	£37,445	-	0
2024-09-30	£28,969	£31,839	-	0
2023-09-30	£31,088	£20,159	-	0
2022-09-30	£24,868	£67,391	-	0
2021-09-30	£20,983	£16,645	-	0

Accounts

Registered Charity Number SC042966

Report of Trustees and Unaudited Financial Statements

for the Year end 30 September 2025

for

FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL

FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL

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FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL

Report of the Trustees for the Year Ended 30 September 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provision of 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 (FRS102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The association was established for charitable purposes only :-

- a) to resist any attempts to close the Stonehaven Open Air Swimming Pool and to maintain, promote and enhance the pool.
- b) to provide assistance to the management of the Stonehaven Open Air Swimming Pool in any areas which are considered to be mutually acceptable and beneficial
- c) to encourage greater use of the Stonehaven Open Air Swimming Pool
- d) to co-operate with any other body for any of the foregoing purposes
- e) to do all other things that may be incidental to or to further the attainment of the foregoing objects or any of them

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Prior to 22 February 2012, the friends of Stonehaven Open Air Swimming Pool was controlled by a deed of trust dated December 2004, and it constituted an unincorporated voluntary organisation. A new constitution was adopted and on 22 February 2012 the group became a Scottish Charitable Incorporated (SCIO) recognised by the office of the Scottish Charities Regulator (OSCR)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC042966

Principal Address

Ms Wendy Rudd
50D High Street,
Stonehaven
Aberdeenshire
AB39 2JQ

Trustees

Mrs R Duncan
Ms W Rudd Secretary
G Brindley
S Harris Chairman
Ms M Anderson Treasurer
Ms S McLean
Mrs E Harris
Ms R Russell

FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL

Report of the Trustees for the Year Ended 30 September 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Gordon Watt
Inverbervie Accountancy Services
2 King David Drive
Inverbervie
DD10 0SW

Approved by order of the board of trustees on and signed on its behalf by

.....
Ms M Anderson - Trustee

FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL
Independent Examiners Report to the trustees

I report on the accounts for the year ended 30 September 2025 set out on pages four to ten.

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to 9C) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examinations, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- :- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations ; and
- :- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gordon Watt
Inverbervie Accountancy Services
2 King David Drive
Inverbervie
DD10 0SW

FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL
Statement of Financial Activities for the Year Ended 30 September 2025

	Notes	30.09.25 Unrestricted fund	30.09.24 Unrestricted fund
Income and Endowments from			
Donations and legacies		47,043	19,498
Other trading activities	2	8,340	9,471
Investment income	3		
TOTAL		<u>55,382</u>	<u>28,969</u>
Expenditure On			
Raising funds	4	4,552	5,331
Charitable activities			
Operating Pool		32,396	31,839
Other		500	500
TOTAL		<u>37,449</u>	<u>37,670</u>
NET INCOME		<u>17,934</u>	<u>(8,701)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		57,363	66,064
TOTAL FUNDS CARRIED FORWARD		<u>75,297</u>	<u>57,363</u>

FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL
Balance Sheet as at 30 September 2025

	Notes	2025	2024
Fixed Assets			
Tangible Assets	7	345	207
Current Assets			
Stocks	8	1,500	1,500
Cash at Hand		<u>84,952</u>	<u>56,156</u>
		<u>86,452</u>	<u>57,656</u>
Creditors: amounts falling due within one year	9	<u>(11,500)</u>	<u>(500)</u>
Net current assets		<u>74,952</u>	<u>57,156</u>
Total Assets less Current Liabilities		75,297	57,363
NET ASSETS		<u><u>75,297</u></u>	<u><u>57,363</u></u>
Funds			
Unrestricted funds	10	75,297	57,363
Total Funds		<u><u>75,297</u></u>	<u><u>57,363</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by

.....
S Harris - Chairperson

.....
M Anderson - Trustee

ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical convention.

Income

All income is recognisable in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measure reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
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Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can be only used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised in a particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to financial statements

FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL
Notes to the financial statements for the year ended 30 September 2025

2 OTHER TRADING ACTIVITIES	30.09.25	30.09.24
	£	£
Fundraising events	8,340	9,471
3 INVESTMENT INCOME	30.09.25	30.09.24
	£	£
Deposit account interest	-	-
4 RAISING FUNDS		
	30.09.25	30.09.24
	£	£
Raising donations and legacies		
Support costs	4,552	5,331
5 TRUSTEES REMUNERATION AND BENEFITS		
There were no trustees remuneration or other benefits for the year ended 30 September 2025 nor for the year end 30 September 2024		
Trustees expenses		
There were no trustees expenses paid for the year ended 30 September 2025 nor for the year . ended 30 September 2024.		
6 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		
		Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		18,414
Other trading activities		36,969
Investment income		
Total		55,382
EXPENDITURE ON		
Raising funds		4,552
Charitable activities		
Operating pool		32,396
Other		500
Total		37,449
NET INCOME		17,934
RECONCILIATION OF FUNDS		
Total funds brought forward		57,363
TOTAL FUNDS CARRIED FORWARD		75,297

FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL
Notes to the financial statements for the year ended 30 September 2025

7 TANGIBLE FIXED ASSETS

	Fixtures Fittings
	£
COST	6,175
Additions	286
DEPRECIATION	148
Depreciation	5,967
NET BOOK VALUE	
At 30 September 2025	345
At 30 September 2024	207

8 STOCKS

	30.09.25 £	30.09.24 £	30.09.23 £
Finished goods	1500	1500	1,995

9 CREDITORS : AMOUNT FALLING DUE WITHIN ONE YEAR

	30.09.25 £	30.09.24 £	30.09.23 £
Other creditors (accountancy accrual/LLA Accrual)	11,500	500	500

10 MOVEMENT IN FUNDS

	At 01.10.24 £	Net Movement in funds £	At 30.09.25 £
Unrestricted funds			
General fund	57,363	17,934	75,297
TOTAL FUNDS	57,363	17,934	75,297

Net movement in funds, included in the above are as follows :

	Incoming Resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
General fund	(8,206)	(37,449)	(45,655)
TOTAL FUNDS	(8,206)	(37,449)	(45,655)

Comparatives for movement in funds

	At 01.10.23 £	Net Movement in Funds £	At 30.09.24 £
Unrestricted funds			
General fund	66,064	(8,701)	57,363
TOTAL FUNDS	66,064	(8,701)	57,363

FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL

Notes to the financial statements for the year ended 30 September 2025

Comparative net movement in funds, included in the above are as follows :

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,969	(37,670)	(8,701)
TOTAL FUNDS	<u>28,969</u>	<u>(37,670)</u>	<u>(8,701)</u>

A current year 12 months and prior year 12 months continued net movement in funds, included in the below are as follows :

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,351	(75,119)	9,233
TOTAL FUNDS	<u>84,351</u>	<u>(75,119)</u>	<u>9,233</u>

RELATED PARTY TRANSACTIONS

There are no related party transactions for the year ended 30 September 2025

FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL
Statement of Financial Activities for the Year Ended 30 September 2025

	30.09.25	30.09.24	30.09.23
	£	£	£
INCOME AND ENDOWMENTS			
Donations and legacies			
Donations	18,414	11,080	10,544
Grants/Sponsorship	21,143	300	8,116
Merchandise	5,654	5,848	2,513
Miscellaneous	132	319	
Subscriptions - 100 club	1,700	1,950	1,610
	<u>47,043</u>	<u>19,498</u>	<u>22,783</u>
Other trading activities			
Fundraising events	8,340	9,471	8,304
Investment Income			
Deposit account interest			
Total incoming resources	<u>55,382</u>	<u>28,969</u>	<u>31,088</u>
EXPENDITURE			
Other trading activities			
Opening stock	1,500	1,995	1,830
Purchases	3,116	3,379	2,619
Licensing/Raffle prizes	456	477	
Prizes - 100 club	980	980	198
Closing stock	(1,500)	(1,500)	(1,995)
	<u>4,552</u>	<u>5,331</u>	<u>2,652</u>
Charitable activities			
Insurance	252	252	252
Postage and stationery	315	340	130
Advertising	681	632	2,227
Sundries	610	4,811	2,121
Repairs & Maintenance	2,269	3,294	2,457
Fundraising, Opening & closing	4,054	2,530	1,050
Pool Entertainment	5,186	4,713	4,994
Subscriptions	350		
Bank Charges	13		
Raffle/Pool activities			380
Gifts/LLA	18,518	15,267	5,046
Depreciation of fixtures and fittings	148		1,502
	<u>32,396</u>	<u>31,839</u>	<u>20,159</u>
Support costs			
Management			
Sundries			
Governance costs			
Accountancy fees	500	500	500
Total resources expended	<u>37,449</u>	<u>37,670</u>	<u>23,311</u>
Net Income	<u>17,934</u>	<u>(8,701)</u>	<u>7,777</u>

Accounts



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FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL

Report of the Trustees for the Year ended 31 September 2018

The Trustees have pleasure in presenting this report and the financial statements for the year ended 31 September 2018. The financial statements are prepared in accordance with the Financial Reporting Manual (FRM) and the Companies Act 2006. The financial statements are audited by an independent examiner, whose report is set out on page 3.

STATEMENT OF FINANCIAL ACTIVITIES

Statement of Financial Activities

The financial statements are prepared in accordance with the Financial Reporting Manual (FRM) and the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES

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STATEMENT OF FINANCIAL ACTIVITIES

Statement of Financial Activities

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FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL

Report of the Trustees for the Year Ended 30 September 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provision of 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 (FRS102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The association was established for charitable purposes only :-

- a) to resist any attempts to close the Stonehaven Open Air Swimming Pool
- b) to provide assistance to the management of the Stonehaven Open Air Swimming Pool in any areas which are considered to be mutually acceptable and beneficial
- c) to encourage greater use of the Stonehaven Open Air Swimming Pool
- d) to co-operate with any other body for any of the foregoing purposes
- e) to do all other things that may be incidental to or to further the attainment of the foregoing objects or any of them

STRUCTURE, GOVERNANCE AND MANAGEMENT

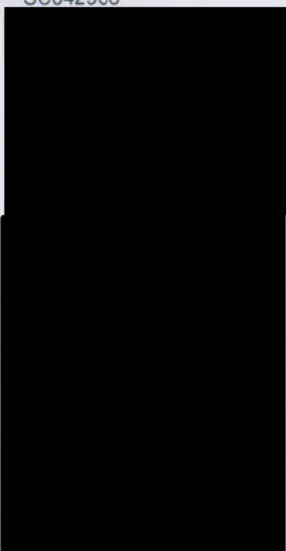
Governing document

Prior to 22 February 2012, the friends of Stonehaven Open Air Swimming Pool was controlled by a deed of trust dated December 2004, and it constituted an unincorporated voluntary organisation. A new constitution was adopted and on 22 February 2012 the group became a Scottish Charitable Incorporated (SCIO) recognised by the office of the Scottish Charities Regulator (OSCR)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC042966



FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL
Independent Examiners Report to the trustees

I report on the accounts for the year ended 30 September 2024 set out on pages four to ten.

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to 9C) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

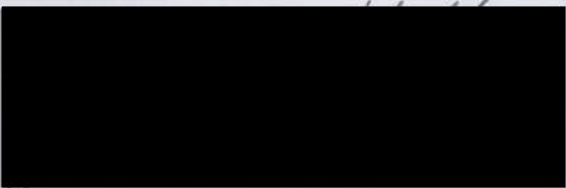
In connection with my examinations, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations ; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

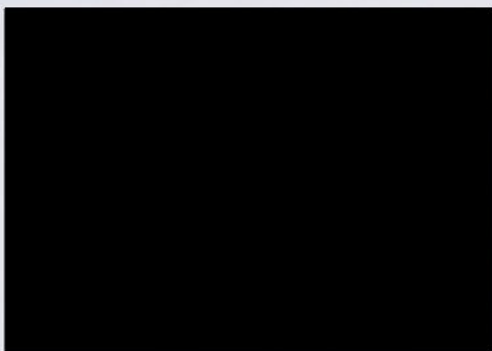


Inverbervie Accountancy Services
2 King David Drive
Inverbervie
DD10 0SW

FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL
Balance Sheet as at 30 September 2024

	Notes	2024	2023
Fixed Assets			
Tangible Assets	7	207	487
Current Assets			
Stocks	8	1,500	1,995
Cash at Hand		<u>56,156</u>	<u>64,081</u>
		57,656	66,076
Creditors: amounts falling due within one year	9	<u>(500)</u>	<u>(500)</u>
Net current assets		57,156	65,576
Total Assets less Current Liabilities		57,363	66,064
NET ASSETS		<u>57,363</u>	<u>66,064</u>
Funds			
Unrestricted funds	10	57,363	66,064
Total Funds		<u>57,363</u>	<u>66,064</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 02-12-24 and were signed on its behalf by



ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical convention.

Income

All income is recognisable in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measure reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resorurces.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
-----------------------	---------------

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitabe activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can be only used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised in a particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to financial statements

FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL
Notes to the financial statements for the year ended 30 September 2024

2 OTHER TRADING ACTIVITIES	30.09.24	30.09.23
	£	£
Fundraising events	9,471	8,304
3 INVESTMENT INCOME	30.09.24	30.09.23
	£	£
Deposit account interest	-	-
4 RAISING FUNDS		
	30.09.24	30.09.23
	£	£
Raising donations and legacies		
Support costs	5,331	2,652
5 TRUSTEES REMUNERATION AND BENEFITS		
There were no trustees remuneration or other benefits for the year ended 30 September 2024 nor for the year end 30 September 2023		
Trustees expenses		
There were no trustees expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.		
6 COMPARITIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		
		Unrestricted fund
		£
INCOME AND ENDOWMENTS FROM		
Donations and legacies		11,080
Other trading activities		17,889
Investment income		
Total		28,969
EXPENDITURE ON		
Raising funds		5,331
Charitable activities		
Operating pool		31,839
Other		500
Total		37,670
NET INCOME		(8,701)
RECONCILIATION OF FUNDS		
Total funds brought forward		66,064
TOTAL FUNDS CARRIED FORWARD		57,363

FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL
Notes to the financial statements for the year ended 30 September 2024
7 TANGIBLE FIXED ASSETS

			Fixtures and Fittings £
COST			6,008
Additions			166
DEPRECIATION			446
Depreciation			5,521
NET BOOK VALUE			
At 30 September 2024			207
At 30 September 2023			487

8 STOCKS	30.09.24	30.09.23	30.09.22
	£	£	£
Finished goods	1500	1,995	1,830

9 CREDITORS : AMOUNT FALLING DUE WITHIN ONE YEAR	30.09.24	30.09.23	30.09.22
	£	£	£
Other creditors (accountancy accrual)	500	500	500

10 MOVEMENT IN FUNDS

	At 01.10.23 £	Net Movement in funds £	At 30.09.24 £
Unrestricted funds			
General fund	66,064	(8,701)	57,363
TOTAL FUNDS	66,064	(8,701)	57,363

Net movement in funds, included in the above are as follows :

	Incoming Resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
General fund	28,969	(37,670)	(8,701)
TOTAL FUNDS	28,969	(37,670)	(8,701)

Comparatives for movement in funds

	At 01.10.22 £	Net Movement in Funds £	At 30.09.23 £
Unrestricted funds			
General fund	58,287	7,777	66,064
TOTAL FUNDS	58,287	7,777	66,064

FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL
Notes to the financial statements for the year ended 30 September 2024

Comparative net movement in funds, included in the above are as follows :

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,088	(23,311)	7,777
TOTAL FUNDS	<u>31,088</u>	<u>(23,311)</u>	<u>7,777</u>

A current year 12 months and prior 12 months combined position is as follows :

	At 01.10.18 £	Net movement in funds £	At 30.09.24 £
Unrestricted funds			
General fund	99,158	(41,795)	57,363
TOTAL FUNDS	<u>99,158</u>	<u>(41,795)</u>	<u>57,363</u>

A current year 12 months and prior year 12 months continued net movement in funds, included in the above are as follows :

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,057	(60,981)	(924)
TOTAL FUNDS	<u>60,057</u>	<u>(60,981)</u>	<u>(924)</u>

RELATED PARTY TRANSACTIONS

There are no related party transactions for the year ended 30 September 2024

FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL
Statement of Financial Activities for the Year Ended 30 September 2024

	30.09.24 £	30.09.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,080	10,544
Grants/Sponsorship	300	8,116
Merchandise	5,848	2,513
Miscellaneous	319	
Subscriptions - 100 club	1,950	1,610
	<u>19,498</u>	<u>22,783</u>
Other trading activities		
Fundraising events	9,471	8,304
Investment Income		
Deposit account interest		
	<u>28,969</u>	<u>31,088</u>
Total incoming resources		
EXPENDITURE		
Other trading activities		
Opening stock	1,995	1,830
Purchases	3,379	2,619
Licensing/Raffle prizes	477	
Prizes - 100 club	980	198
Closing stock	(1,500)	(1,995)
	<u>5,331</u>	<u>2,652</u>
Charitable activities		
Insurance	252	252
Postage and stationery	340	130
Advertising	632	2,227
Sundries	4,811	2,121
Repairs & Maintenance	3,294	2,457
Fundraising, Opening & closing	2,530	1,050
Pool Entertainment	4,713	4,994
Security		
Charity		380
Raffle/Pool activities		5,046
Gifts	15,267	1,502
Depreciation of fixtures and fittings		
	<u>31,839</u>	<u>20,159</u>
Support costs		
Management		
Sundries		
Governance costs		
Accountancy fees	500	500
	<u>37,670</u>	<u>23,311</u>
Total resources expended		
Net Income	<u>(8,701)</u>	<u>7,777</u>

FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL

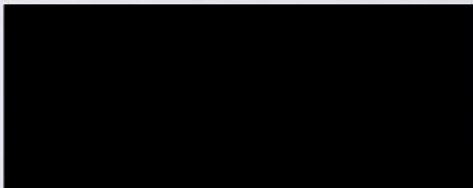
Report of the Trustees for the Year Ended 30 September 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner


Inverbervie Accountancy Services
2 King David Drive
Inverbervie
DD10 0SW

Approved by order of the board of trustees on 02-12-24 and signed on its behalf by



FRIENDS OF STONEHAVEN OPEN AIR SWIMMING POOL
Statement of Financial Activities for the Year Ended 30 September 2024

	Notes	30.09.24 Unrestrict ed fund	30.9.23 Unrestricted fund
Income and Endowments from			
Donations and legacies		19,498	22,783
Other trading activities	2		
Investment income	3	9,471	8,304
TOTAL		<u>28,969</u>	<u>31,088</u>
Expenditure On			
Raising funds	4	5,331	2,652
Charitable activities			
Operating Pool		31,839	20,159
Other		500	500
TOTAL		<u>37,670</u>	<u>23,311</u>
NET INCOME		<u>(8,701)</u>	<u>7,777</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		66,064	58,287
TOTAL FUNDS CARRIED FORWARD		<u>57,363</u>	<u>66,064</u>