ABERAERON & DISTRICT SWIMMING POOL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ABERAERON & DISTRICT SWIMMING POOL.

I report on the accounts of Aberaeron and District Swimming Pool for the Year ended 31st March 2026, which are set out in the attached Financial Statements.

Respective Responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144 (2) of The Charities Act 2011 does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 156 whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My Examination was carried out in accordance with the general directions given by the Charity Commissioners. 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, seeking explanations 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 examination, no matter has come to my attention:

- Which gives me reasonable cause to believe that in any material respect the requirements of Section 130 of the Act have not been met; to prepare accounts in accordance with the accounting records and accordance to the requirement of the Act.
- To enable a proper understanding of the accounts to be reached in accordance with Section 133 of the Act.

Hayleigh Routledge MAAT
Llysefrog
Pontgarreg

9th June, 2026

ABERAERON SCHOOL DISTRICT SWIMMING POOL AND REC PROJECT
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31ST MARCH 2026

Year ended 31st March	2026	2026	2025	2025
INCOME	Unrestricted	Restricted	Unrestricted	Restricted
Funding from Local Authority	£39,960.00		£39,960.00	
Funding other Grants	£0.00		£0.00	
Admission charges – General Public	£59,143.50		£31,618.52	
Booking charges – Clubs & other Organisations	£53,713.75		£88,975.39	
Donations	£6,247.29		£2,181.06	
Sauna	£1,411.50		£2,336.50	
Retail and Drink Sales	£1,649.90		£2,410.30	
Bank Interest Received	£220.41		£488.64	
Other income - Providing training	£0.00		£0.00	
Income	*£162,346.35*	*£0.00*	*£167,970.41*	*£0.00*
TOTAL INCOME	**£162,346.35**		**£167,970.41**	
EXPENDITURE				
Opening Stock	£344.26		£977.69	
Closing Stock	-£188.64		-£344.26	
Purchases of Retail Items	£1,311.97		£2,778.43	
Cost of Sales	**£1,467.59**		**£3,411.86**	
Employees				
Salaries and Wages	£111,292.73		£99,742.17	
Travelling	£0.00		£0.00	
Premises				
Repairs and Maintenance – building	£2,822.85		£4,550.15	
Repairs and Maintenance – equipment	£1,145.78		£5,110.37	
Electricity	£2,207.53		£17,242.84	
Oil	£19,407.40		£18,061.82	
Water	£6,061.47		£5,750.13	
Chemical	£3,491.16		£2,818.33	
New Equipment	£3,679.32		£0.00	
Establishment Expenses				
Stationery, Advertising, Telephone	£1,904.83		£3,105.35	
Household Expenditure	£3,062.58		£3,699.31	
Insurance	£6,756.55		£6,784.10	
Miscellaneous Expenses				
Bank Charges	£1,982.67		£2,054.95	
Independent Review	£150.00		£150.00	
Course Fees and Training Manuals	£1,584.85		£1,591.25	
Sundry	£0.00		£0.00	
Legal Fees	£0.00		£0.00	
Expenditure	*£167,017.30*	*£0.00*	*£174,072.64*	*£0.00*
Total Expenditure	**£167,017.30**		**£174,072.64**	
NET INCOME FOR THE YEAR	-£4,670.95		-£6,102.23	
Total Brought Forward 1st April	£16,900.09		£23,002.32	
Total Carried Forward to Bal. Sheet	**£12,229.14**		**£16,900.09**	**£0.00**

BALANCE SHEET OF ABERAERON SCHOOL DISTRICT SWIMMING POOL

AND RECREATIONAL PROJECT AS AT 31ST MARCH 2026

CURRENT ASSETS	2026		2025	
Stock	£354.19		£5,823.13	
Debtors	£0.00		£13,257.50	
HSBC Treasurer Account	£8,275.73		£8,877.25	
HSBC Money Manager Account	£14,680.40		£17,499.99	
Cash in Hand	£73.99		£184.86	
Total	**£23,384.31**		**£45,642.73**	**£0.00**
CURRENT LIABILITIES				
Creditors	£11,155.17		£28,742.64	
NET CURRENT ASSETS	**£12,229.14**		**£16,900.09**	
Retained Funds				
Balance at 31st March	£16,900.09		£23,002.32	£0.00
Surplus of Income over Expenditure	-£4,670.95		-£6,102.23	£0.00
Balance at 31st March 2026	**£12,229.14**	**£0.00**	**£16,900.09**	**£0.00**

These accounts have been prepared under the Historic Cost Convention and are in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities

In accordance to the instructions given, without carrying out an audit, we provide the above summary from the accounting records, information and explanations supplied to us.

8th June, 2026

Hayleigh Routledge
Accountancy Services
Pontgarreg.