

EMPRESS SWIMMING POOL TRUST
ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

EMPRESS SWIMMING POOL TRUST

APPROVAL STATEMENT

We approve these accounts which comprise the Profit and Loss Account, Balance Sheet and related notes. We acknowledge our responsibilities for the accounts, including the appropriateness of the accounting basis as set out in note 1, and for providing all the information and explanations necessary for their compilation.

Mr D Arnold - Treasurer

Thomas Quinn

Chartered Accountants

St Ives

Cambridgeshire

PE27 5BH

ACCOUNTANTS' REPORT ON THE UNAUDITED ACCOUNTS TO EMPRESS SWIMMING POOL TRUST

You have approved the accounts for the year ended 31 December 2023 which comprise the Profit and Loss Account, Balance Sheet and related notes. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

Thomas Quinn
Chartered Accountants

**EMPRESS SWIMMING POOL TRUST
INCOME & EXPENDITURE ACCOUNT**

	2023		2022	
	£	£	£	£
Income:				
Pool Hire Fees	103,806		113,362	
Bank & Building Society Interest	1,041		93	
Sundries	619		651	
	<u> </u>		<u> </u>	
Gross profit		105,466		114,106
Expenditure:				
Trustees Remuneration & Expenses				
		NIL		NIL
Rent	10,012		10,012	
Chemicals	4,994		7,385	
Wages & Salaries of Pool Staff	26,310		24,937	
Rates & Water Rates	6,070		13,982	
Light & Heat	16,911		19,893	
Telephone	1,244		1,205	
Insurances	3,418		2,455	
Repairs & Renewals	14,341		7,066	
Maintenance to Building & Equipment	10,775		1,200	
Computer Costs	579		876	
Printing, Stationery & Advertising	2,275		2,767	
Cleaning & Cleaning Materials	2,882		4,501	
Accountants Fees	900		840	
Sundry Expenses	372		228	
Depreciation - Pool Refurbishment	83		94	
Depreciation - Plant & Equipment	29		36	
	<u> </u>		<u> </u>	
		(101,195)		(97,477)
		<u> </u>		<u> </u>
Excess of Income over Expenditure		<u><u>4,271</u></u>		<u><u>16,629</u></u>

**EMPRESS SWIMMING POOL TRUST
BALANCE SHEET**

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Plant and equipment	2		690		802
Current assets					
Debtors and prepayments		2,676		619	
Cash at Bank		124,073		122,503	
Cash in hand		86		92	
		<u>126,835</u>		<u>123,214</u>	
Current liabilities					
Trade creditors/accruals		2,658		7,420	
Pool Hire Fees Received in Advance		21,431		18,751	
Key Monies Held (and refundable)		11,950		10,630	
		<u>36,039</u>		<u>36,801</u>	
Net current assets			<u>90,796</u>		<u>86,413</u>
Net assets			<u>91,486</u>		<u>87,215</u>
ACCUMULATED FUND ACCOUNT					
Balance at start of period			87,215		70,586
Excess of Income over Expenditure			4,271		16,629
			<u>91,486</u>		<u>87,215</u>

EMPRESS SWIMMING POOL TRUST
NOTES TO THE ACCOUNTS

1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

2 Plant and equipment

	Plant and machinery £	Pool Refurbishment £	Computer equipment £	Total £
Cost				
At 1 January 2023	<u>358</u>	<u>7,305</u>	<u>2,298</u>	<u>9,961</u>
At 31 December 2023	<u><u>358</u></u>	<u><u>7,305</u></u>	<u><u>2,298</u></u>	<u><u>9,961</u></u>
Depreciation				
At 1 January 2023	352	6,645	2,162	9,159
Charge for the year	<u>1</u>	<u>83</u>	<u>28</u>	<u>112</u>
At 31 December 2023	<u><u>353</u></u>	<u><u>6,728</u></u>	<u><u>2,190</u></u>	<u><u>9,271</u></u>
Net book value				
At 31 December 2023	<u><u>5</u></u>	<u><u>577</u></u>	<u><u>108</u></u>	<u><u>690</u></u>
At 31 December 2022	<u><u>6</u></u>	<u><u>660</u></u>	<u><u>136</u></u>	<u><u>802</u></u>