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

Contents

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 Financail 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 assistace 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 MANAGAMENT
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 Incorportated (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

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

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 reponsibility 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		55,382	28,969
Expenditure On			
Raising funds	4	4,552	5,331
Charitable activities			
Operating Pool		32,396	31,839
Other		500	500
TOTAL		37,449	37,670
NET INCOME		17,934	(8,701)
RECONCILIATION OF FUNDS			
Total funds brought forward		57,363	66,064
TOTAL FUNDS CARRIED FORWARD		75,297	57,363

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		84,952	56,156
		86,452	**57,656**
Creditors: amounts falling due within one year	9	(11,500)	(500)
Net current assets		**74,952**	**57,156**
Total Assets less Current Liabilities		75,297	57,363
NET ASSETS		**75,297**	**57,363**
Funds			
Unrestricted funds	10	75,297	57,363
Total Funds		**75,297**	**57,363**

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 accouted 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

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

Raising donations and legacies	30.09.25	30.09.24
	£	£
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 COMPARITIVES 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

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

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

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

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 £
Unrestriced funds			
General fund	84,351	(75,119)	9,233
TOTAL FUNDS	84,351	(75,119)	9,233

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
	47,043	19,498	22,783
Other trading activities			
Fundraising events	8,340	9,471	8,304
Investment Income			
Deposit account interest			
Total incoming resources	55,382	28,969	31,088
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)
	4,552	**5,331**	**2,652**
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
	32,396	**31,839**	**20,159**
Support costs			
Management			
Sundries			
Governance costs			
Acountancy fees	500	500	500
Total resources expended	**37,449**	**37,670**	**23,311**
Net Income	**17,934**	**(8,701)**	**7,777**