

Calday Grange Swimming Pool Trust

Annual Accounts and Reports

For the year ended 31 August 2021

Registered Charity No 1056069

Calday Grange Swimming Pool Trust

Annual Report for the year ending 31 August 2021

Calday Grange Swimming Pool Trust, Gourleys Lane, West Kirby, Wirral, CH48 8AS, is registered with the Charity Commissioners (No 1056069) and constituted by Deed of Trust.

The Charity is administered by the Trustees:

Chairman	-	Mr Roger Cooke
Other Trustees	-	Mrs Sandra Hind, Mrs Catherine Johnson
		Mr John Chapman
		Mr R Ross
		Mr M Rodaway - (Ex Officio)
		Mrs Elaine Phillips
		Mr Edgar Wilson
		Mr Antony Dala - Appointed 4 October 2021
		Mrs Julie Dala - Appointed 4 October 2021

Structure Governance and Management

Appointment of Trustees can be for various reasons. The original Trustees were elected, from the groups who use the pool on a regular basis, to provide a fair representation to all. If possible a trustee retiring, will recommend a replacement from their group, to allow for some continuity. We have also appointed Trustees, for their specific knowledge or expertise, following an interview.

The trustees are aware of various risks to the charity, and regularly review all risk factors. Risks assessed include the physical risks involved with running a swimming pool, and risks involved with funding and running costs.

Objectives and Activities

The objective of the charity is to maintain Calday Grange Swimming Pool, for the communal use of local clubs and organisations. The Trustees aim to sustain and improve the standards of the facilities provided at the swimming pool for the benefit of local users. The charity employs full-time and part time pool attendants, some of whom are members of the user groups. The charity relies on the continuing support of the user groups, and on the help of volunteers.

The trustees have taken into account the guidance issued by the Charity Commission on public benefit.

There is an agreement whereby the Trust leases the premises from the Governors of Calday Grange Grammar School, which takes into account swimming time made available to the school. The Trust has a long-term lease on the pool which is in the process of being extended.

Achievement and Performance

During the period user groups covering all age ranges, continued to use the pool on a regular basis. Local schools' swimming is an important contribution to the use of the pool. Other organisations, have also hired the facilities on an occasional basis. We have managed to continue, despite various problems caused by COVID 19 lockdown, and took the opportunity of the lockdown to work on extra cleaning and maintenance. In August, we had an additional closure to update the Air Handling Unit which has been on the agenda for some time.

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The attendance for the swimming lessons run by the Trust has been maintained through the year, and adult lessons have been added.

The Trust received donations from Amazon Smile, of £56. This is a payment of a percentage of purchases from people who register the swimming pools as their charity of choice.

During the year, the effects of the COVID 19 pandemic were felt in various ways. Running the pool in a COVID safe fashion has also increased costs related to cleaning. The trust was fortunate to have good reserves, which have been depleted because of the added costs.

Plans for the future

The trust managed to obtain the promise of a substantial grant from the Bennett Trust last year. This is ring fenced for the replacement of the AHU plant, but due to signatory problems, the payment was not cleared this year. The amount is still promised, as soon as the issues are sorted. Taking in to account issues of prudence we have not included this donation in the current year. The trustees are also confident that despite the problems caused by the uncertainties of COVID 19, we are in a position to continue to operate in the coming year.

Financial Review

Reserves were accumulated, in the past, so that further improvements can be carried out. During the year, additional costs related to COVID 19, and the upgrading of the AHU have reduced the amount of reserves this year.

Reserves Policy

The Trust was created to manage the swimming pool for the benefit of the local community. The Trustees have considered the requirement to hold reserves on the following bases: -

1. The pool is quite old, and there will be a constant requirement for maintenance.
2. This maintenance will sometimes necessitate planned closure of the pool resulting in loss of earnings.
3. There will always be a chance of emergency closure, due to failure of equipment etc, again resulting in loss of income.
4. If for any reason the pool were to close permanently, we would require funds to pay creditors, and to cover our statutory liability to employees.

Where possible the Trustees try to plan closedown and repair activities to take place each summer, and in doing this, assess what work will be done. The funds required are accumulated in reserves. In some cases, if the work planned is on a large scale, the Trustees will need to accumulate reserves over a longer period. It is also necessary to build in a contingency fund to cover unplanned emergency repair costs.

The Reserves total includes capitalised plant and machinery, and building alterations totalling £42,275 (2020 - £9,413). The Trustees continued aim is to increase the Reserves, to enable more improvements to buildings plan and equipment

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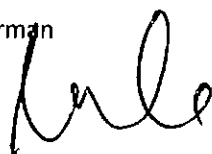
Reserves at the end of the period were £101,114 made up as follows:

Trading deficit	-	(£3,769)
Interest received	-	£13
Donations & Grants	-	£56
Reserves bfwd.	-	£104,814

The trustees declare that they have approved the trustees report above.
Signed on behalf of the charity's trustees.

Roger Cooke, Chairman

Date:



5.3.22

Calday Grange Swimming Pool Trust

Independent Examiner's Report to the Trustees of Calday Grange Swimming Pool Trust

I report on the accounts of the Trust for the year ending 31 August 2021, which are set out on pages 6 to 15.

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 (the 2011 Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the 2011 Act, and to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the 2011 Act, 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, and 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not comply with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Wynne Vicki Wynne FCCA

Chartered Certified Accountant
Haines Watts Wirral Limited
1 Abbots Quay
Monks Ferry
Birkenhead, Merseyside
CH41 5LH

Calday Grange Swimming Pool Trust

Statement of Financial Activities for the year ending 31 August 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	2021 Total £	2020 Total £
Income					
Donations and legacies	3	56	-	56	548
Income from charitable activities	4	292,247	-	292,247	202,792
Investment income		13	-	13	58
Total income		292,316	-	292,316	203,398
Expenditure					
Expenditure on raising funds:					
Raising funds within the Charity		-	-	-	-
Expenditure on charitable activities	5	296,016	-	296,016	225,789
Total expenditure		296,016	-	296,016	225,789
Net income for the year		(3,700)	-	(3,700)	(22,391)
Total funds at 1 September		104,814	-	104,814	127,205
Total funds at 31 August		101,114	-	101,114	104,814

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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Statement of Financial Position as at 31st August 2021

	Note	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	11	42,274		9,413	
Total Fixed Assets		42,274		9,413	
Current Assets					
Debtors	12	33,940		37,300	
Cash at bank and in hand		<u>89,197</u>		<u>82,480</u>	
Total Current Assets		123,137		119,780	
Creditors: amounts falling due					
Within one year	13	<u>64,297</u>		<u>24,379</u>	
Net Current Assets		58,840		95,401	
Net Assets		<u>101,114</u>		<u>104,814</u>	
Income Funds					
Unrestricted Funds		101,114		104,814	
Restricted Funds	14	-		-	
Total Funds		<u>101,114</u>		<u>104,814</u>	



.....
C M Johnson, Treasurer

.....
R Cooke, Chairman

Date



5.3.22

Calday Grange Swimming Pool Trust

Notes to the Accounts

1.1 Basis of accounting

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared 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 the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

1.2 Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- The requirements of Section 7 Statement of Cash Flows.

1.3 Preparation of the accounts on a going concern basis

The trustees have considered the future trading of the Charity. They have a reasonable expectation that the Charity can continue to meet its liabilities as they fall due. On this basis, the trustees consider it appropriate to prepare the financial statements on the going concern basis.

2 Accounting policies

INCOME

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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INCOME

All incoming resources are included in the Statement of Financial Activities (SOFA) when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

EXPENDITURE

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

TANGIBLE ASSETS

Fixed assets (excluding investments) are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

DEPRECIATION

Depreciation is calculated so as to write off the cost or valuation of the asset, less its residual value, as follows:

Plant and equipment – 25% straight line

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DEBTORS

Debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

CASH AT BANK AND IN HAND

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the account.

CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

PENSIONS

The charity operates a defined contribution pension scheme for the staff, and the cost in the accounts is the cost to the charity in the year.

3 Income from donations and legacies

	2021 £	2020 £
Donations	56	548
	<u>56</u>	<u>548</u>

4 Income from charitable activities

	2021 £	2020 £
Swimming pool income	237,061	202,792
Government Grants	55,186	
	<u>292,247</u>	<u>202,792</u>

5 Expenditure by charitable activity

	Pool costs (note 6) £	Support costs (note 7) £	Governance costs £	Total funds 2021 £	Total funds 2020 £
Staff costs	185,637	-	-	185,637	121,810
Premises costs	58,766	-	-	58,766	52,818
Depreciation	15,138	-	-	15,138	18,962
Professional fees	-	-	684	684	708
Operating costs	28,039	7,752	-	35,791	31,491

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6 Pool costs

	287,580	7,752	684	296,016	225,789
	2021	2020			
	£	£			
Wages and salaries	184,274	120,706			
Pensions	1,363	1,104			
Chemicals	3,363	2,110			
Heat and light	28,535	27,702			
Cleaning	3,196	4,722			
Rates	5,156	7,688			
Repairs and renewals buildings	18,516	10,596			
Repairs and renewals equipment	12,492	9,497			
Insurance	11,021	10,291			
Training costs	2,978	2,827			
Bad debts	-	-			
Pool closedown costs	-	-			
Cost of swimming lessons	1,548	894			
	272,442	198,137			

7 Support costs

	2021	2020			
	£	£			
Telephone	431	456			
Postage	122	111			
Stationery	2,061	1,634			
Advertising	128	457			
Bank charges	1,018	860			
Sundry expenses	3,992	4,464			
	7,752	7,982			

8 Staff costs

	2021	2020			
	£	£			
Wages and salaries	184,274	120,706			
Other pension costs	1,363	1,104			
	185,637	121,810			

The average number of employees during the year was as follows:

	2021	2020
Average number of staff	53	37

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No employees received emoluments in excess of £60,000.

The key management personnel of the Trust comprises of the pool manager. The total employee benefits of the key management personnel were £27,488 (2020 - £ 26,775).

Trustee Expenses	2021	2020
Number of trustees who were paid expenses	2	3
Nature of the expenses	repaid expenditure	repaid expenditure
	£	£
Total amount paid	2,825	2,911

9 Fees for examination of the accounts	2021	2020
	£	£
Independent examiners fees	684	708

10 2020 Comparatives for the Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	2020 Total
	£	£	£
Income			
Donations and legacies	48	500	548
Income from charitable activities	202,792	-	202,792
Investment income	58	-	58
Total Income	202,898	500	203,398
Expenditure			
Pool Running Costs	225,289	(500)	225,789
Total Expenditure	<u>225,289</u>	<u>(500)</u>	<u>225,789</u>
Net Income	(22,391)	-	(22,391)
Total funds at 1 September	127,205	-	127,205
Total funds at 31 August	104,814	-	104,814

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11 Tangible fixed assets

	Buildings Alterations	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
Balance brought forward	38,048	123,074	18,656	179,778
Additions	-	48,000	-	48,000
Disposals	-	-	-	-
Cost at 31 August 2021	38,048	171,074	18,656	227,778
Depreciation				
Balance brought forward	38,048	113,661	18,656	170,365
Disposals	-	-	-	-
Charge for year	-	15,138	-	15,138
Depreciation at 31 August 2021	38,048	128,799	18,656	185,503
Net Book Value				
31 August 2021	-	42,275	-	42,275
31 August 2020	-	9,413	-	9,413

12 Debtors and prepayments

Amounts falling due within one year	2021	2020
	£	£
Trade debtors	27,181	31,056
Prepayments	6,759	6,244
Total	33,940	37,300

13 Creditors due within one year

	2021	2020
	£	£
Trade creditors	53,949	3,637
Other creditors	-	-
PAYE	4,771	1,889
Accruals	5,577	18,853
Total	64,297	24,379

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14 Statement of funds

	Brought forward	Income	Expenditure	Transfers in/(out)	Carried forward
	£	£	£	£	£
General funds	104,814	292,316	(296,016)	-	101,114
Restricted funds	-	-	-	-	-
Total funds	104,814	292,316	(296,016)	-	101,114

15 Pension commitments

The Charity makes contributions to certain pension schemes for its employees. The assets of these schemes are held separately from those of the Charity in Independently administered funds. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £1,363 (2020 - £1,104)

16 Controlling Party

The charity is under the control of the board of trustees.

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Accounts for the year ending 31 August 2021

1. Income & Expenditure Account	2021		2020	
	£	£	£	£
Income				
Swimming pool hire		163,944		151,488
Swimming lessons		69,947		39,591
Other income		55,546		9,543
Training courses		<u>2,810</u>		<u>2,170</u>
		292,247		202,792
Less Expenses				
Wages	184,274		120,706	
Pension	1,363		1,104	
Chemicals	3,363		2,110	
Heat and light	28,535		27,702	
Cleaning	3,196		4,722	
Rates & waste disposal	5,156		7,688	
Repairs & renewals buildings	18,516		10,596	
Repairs & renewals equipment	12,492		9,497	
Insurance	11,021		10,291	
Telephone	431		456	
Postage	122		111	
Stationery	2,061		1,634	
Training costs	2,978		2,827	
Advertising	128		457	
Accountancy	684		708	
Bad debts	-		-	
Pool close down costs	-		-	
New Equipment (Non Capital)	-		-	
Cost of swimming lessons	1,548		894	
Depreciation	15,138		18,962	
Bank Charges	1,018		860	
Sundry Expenses	<u>3,992</u>		<u>4,464</u>	
		296,016		225,789
Trading (Loss) / Surplus		(3,769)		(22,997)
Other Income				
Interest received		13		58
Grants & Donations		56		548
Balance to reserves		(3,700)		(22,391)
Reserves at 31 August 2020		<u>104,814</u>		<u>127,205</u>
Reserves at 31 August 2021		<u>101,114</u>		<u>104,814</u>