

Calday Grange Swimming Pool Trust

Annual Accounts and Reports

for the year ended 31 August 2022

Registered Charity No 1056069

Calday Grange Swimming Pool Trust

Annual Report for the year ending 31 August 2022

Calday Grange Swimming Pool Trust, Gourleys Lane, West Kirby, Wirral, CH48 8AS is registered with the Charity Commission (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) Retired
		Mrs Elaine Phillips - Resigned 5.5.2022
		Mr Edgar Wilson – Resigned 30.1.2023
		Mr Antony Dala - Resigned 23.5.2022
		Mrs Julie Dala - Resigned 23.5.2022
		Mr P Hastain - Appointed 23.5.2022

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 the 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.

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.

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

The Trust received donations from Amazon Smile, of £49.04. This is a payment of a percentage of purchases from people who register the swimming pool as their charity of choice.

Calday Grange Swimming Pool Trust

Although restrictions were officially lifted in the year, we have continued to run the pool in a COVID safe fashion.

The grant from The Bennet Trust, promised last year was received, the work on the AHU plant having been completed.

Plans for the future

The Trustees are looking at plans to extend and update the facility in the coming periods. Plans have been drawn up and a planning application will be made in early 2023. The school, as landlord, have indicated their approval. We will look to add a classroom / staff room, improve the entrance and add better disabled facilities. Moving forward will depend on any grants available as the Trustees are now aware of the increased burden approaching, due to fuel costs.

Financial Review

Reserves were accumulated in the past, so that further improvements can be carried out.

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 £50,784 (2021 - £42,275). The Trustees' continued aim is to Increase the Reserves, to enable more improvements to buildings, plant and equipment.

Calday Grange Swimming Pool Trust

Reserves at the end of the period were £145,761 made up as follows:

Trading surplus	-	£27,428
Interest received	-	£3
Donations & Grants	-	£17,216
Reserves brought forward	-	£101,114

The Trustees declare that they have approved the Trustees Report above.

Signed on behalf of the charity's Trustees.



.....
Roger Cooke, Chairman

Date: 15.6.23

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 2022 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

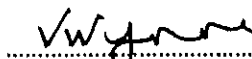
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the Accounts and seek 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.


.....
NIKKI 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 2022

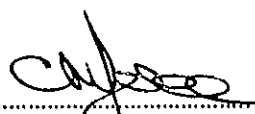
	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	2022 Total £	2021 Total £
Income					
Donations and legacies	3	2,049	15,167	17,216	56
Income from charitable activities	4	400,184	-	400,184	292,247
Investment income		<u>3</u>	<u>-</u>	<u>3</u>	<u>13</u>
Total Income		<u>402,236</u>	<u>15,167</u>	<u>417,403</u>	<u>292,316</u>
Expenditure					
Expenditure on raising funds:					
Raising funds within the Charity		-	-	-	-
Expenditure on charitable activities	5	<u>357,589</u>	<u>15,167</u>	<u>372,756</u>	<u>296,016</u>
Total expenditure		<u>357,589</u>	<u>15,167</u>	<u>372,756</u>	<u>296,016</u>
Net Income for the year		44,647	-	44,647	(3,700)
Total funds at 1 September		<u>101,114</u>	<u>-</u>	<u>101,114</u>	<u>104,814</u>
Total funds at 31 August		<u>145,761</u>	<u>-</u>	<u>145,761</u>	<u>101,114</u>

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

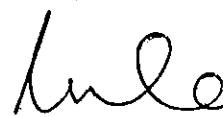
Calday Grange Swimming Pool Trust

Statement of Financial Position as at 31st August 2022

	Note	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	11	50,784		42,274	
Total Fixed Assets			50,784		42,274
Current Assets					
Debtors	12	41,219		33,940	
Cash at bank and in hand		<u>93,495</u>		<u>89,197</u>	
Total Current Assets		134,714		123,137	
Creditors: amounts falling due within one year	13	<u>39,737</u>		<u>64,297</u>	
Net Current Assets			<u>94,977</u>		<u>58,840</u>
Net Assets			<u>145,761</u>		<u>101,114</u>
Income Funds					
Unrestricted Funds			145,761		101,114
Restricted Funds	14		-		-
Total Funds			<u>145,761</u>		<u>101,114</u>



 C M Johnson, Treasurer



 R Cooke, Chairman

Date 15.6.23

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 it is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated re-sale 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	2022	2021
	£	£
Donations	<u>17,216</u>	<u>56</u>
	<u>17,216</u>	<u>56</u>
4 Income from charitable activities	2022	2021
	£	£
Swimming pool income	399,523	237,061
Government grants	<u>661</u>	<u>55,186</u>
	<u>400,184</u>	<u>292,247</u>

5 Expenditure by charitable activity

	Pool costs (note 6)	Support costs (note 7)	Governance costs	Total funds 2022	Total funds 2021
	£	£	£	£	£
Staff costs	223,273	-	-	223,273	185,637
Premises costs	74,788	-	-	74,788	58,766
Depreciation	23,020	-	-	23,020	15,138
Professional fees	-	-	768	768	684
Operating costs	<u>38,211</u>	<u>12,696</u>	<u>-</u>	<u>50,907</u>	<u>35,791</u>
	<u>359,292</u>	<u>12,696</u>	<u>768</u>	<u>372,756</u>	<u>296,016</u>

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6 Pool costs	2022	2021
	£	£
Wages and salaries	221,100	184,274
Pensions	2,173	1,363
Chemicals	7,048	3,363
Heat and light	34,773	28,535
Cleaning	3,275	3,196
Rates	10,010	5,156
Repairs and renewals - buildings	19,682	18,516
Repairs and renewals - equipment	14,634	12,492
Insurance	12,962	11,021
Training costs	4,574	2,978
Bad debts	-	-
New Equipment	500	-
Cost of swimming lessons	<u>5,541</u>	<u>1,548</u>
	<u>336,272</u>	<u>272,442</u>
 7 Support costs	 2022	 2021
	£	£
Telephone	450	431
Postage	168	122
Stationery	2,583	2,061
Advertising	446	128
Bank charges	2,148	1,018
Sundry expenses	<u>6,901</u>	<u>3,992</u>
	<u>12,696</u>	<u>7,752</u>
 8 Staff costs	 2022	 2021
	£	£
Wages and salaries	221,100	184,274
Other pension costs	<u>2,173</u>	<u>1,363</u>
	<u>223,273</u>	<u>185,637</u>

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

	2022	2021
Average number of staff	<u>46</u>	<u>53</u>

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 £29,750 (2021 - £ 27,488).

Calday Grange Swimming Pool Trust

	2022	2021
Trustee Expenses		
Number of Trustees who were paid expenses	2	2
Nature of the expenses	Repaid expenditure	Repaid expenditure
	£	£
Total amount paid	1,589	2,825
	2022	2021
	£	£
9 Fees for Examination of the Accounts	768	684

10 2021 Comparatives for the Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	2021 Total
	£	£	£
Income			
Donations and legacies	56	-	56
Income from Charitable Activities	292,247	-	292,247
Investment Income	<u>13</u>	<u>-</u>	<u>13</u>
Total Income	<u>292,316</u>	<u>-</u>	<u>292,316</u>
Expenditure			
Pool Running Costs	<u>296,016</u>	<u>-</u>	<u>296,016</u>
Total Expenditure	<u>296,016</u>	<u>-</u>	<u>296,016</u>
Net Income	(3,700)	-	(3,700)
Total Funds at 1 September	<u>104,814</u>	<u>-</u>	<u>104,814</u>
Total Funds at 31 August	<u>101,114</u>	<u>-</u>	<u>101,114</u>

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11 Tangible fixed assets

	Buildings Alterations	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost	38,048	171,074	18,656	227,778
Balance brought forward				
Additions	-	31,529	-	31,529
Disposals	-	-	-	-
Cost at 31 August 2022	<u>38,048</u>	<u>202,603</u>	<u>18,656</u>	<u>259,307</u>
Depreciation				
Balance brought forward	38,048	128,799	18,656	185,503
Disposals	-	-	-	-
Charge for year	-	23,020	-	23,020
Depreciation at 31 August 2022	<u>38,048</u>	<u>151,819</u>	<u>18,656</u>	<u>208,523</u>
Net Book Value				
31 August 2022	-	50,784	-	50,784
31 August 2021	-	42,275	-	42,275

12 Debtors and prepayments

Amounts falling due within one year	2022 £	2021 £
Trade debtors	34,875	27,181
Prepayments	<u>6,344</u>	<u>6,759</u>
Total	<u>41,219</u>	<u>33,940</u>

13 Creditors due within one year

	2022 £	2021 £
Trade creditors	6,819	53,949
Other creditors	-	-
PAYE	3,523	4,771
Accruals & Deferred income	<u>29,395</u>	<u>5,577</u>
Total	<u>39,737</u>	<u>64,297</u>

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14 Statement of funds

	Brought forward	Income	Expenditure	Transfers In/(out)	Carried forward
	£	£	£	£	£
General funds	101,114	417,403	(372,756)	-	145,761
Restricted funds	-	-	-	-	-
Total funds	<u>101,114</u>	<u>417,403</u>	<u>(372,756)</u>	<u>=</u>	<u>145,761</u>

15 Pension commitments

The Charity makes contributions to certain pension schemes for its employees. The assets of those 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 £2,173 (2021 - £1,363)

16 Controlling Party

The Charity is under the control of the Board of Trustees.

Calday Grange Swimming Pool Trust

Accounts for the year ending 31 August 2022

	2022		2021
	£	£	£
Income & Expenditure Account			
Income			
Swimming pool hire	246,691		163,944
Swimming lessons	145,959		69,947
Other Income	3,894		55,546
Training Courses	<u>3,640</u>		<u>2,810</u>
	400,184		292,247
Less Expenses			
Wages	221,100	184,274	
Pension	2,173	1,363	
Chemicals	7,048	3,363	
Heat and Light	34,773	28,535	
Cleaning	3,275	3,196	
Rates and waste disposal	10,010	5,156	
Repairs and renewals – buildings	19,682	18,516	
Repairs and renewals – equipment	14,634	12,492	
Insurance	12,962	11,021	
Telephone	450	431	
Postage	168	122	
Stationery	2,583	2,061	
Training costs	4,574	2,978	
Advertising	446	128	
Accountancy	768	684	
Bad debts	-	-	
Pool close down costs	-	-	
New equipment (non capital)	500	-	
Cost of swimming lessons	5,541	1,548	
Depreciation	23,020	15,138	
Bank charges	2,148	1,018	
Sundry expenses	<u>6,901</u>	<u>3,992</u>	
	<u>372,756</u>		<u>296,016</u>
Trading (Loss)/Surplus	27,428		(3,769)
Other Income			
Interest received	3		13
Grants & Donations	17,216		56
Balance to Reserves	<u>44,647</u>		<u>(3,700)</u>
Reserves at 31 August 2021	<u>101,114</u>		<u>104,814</u>
 Reserves at 31 August 2022	 <u>145,761</u>		 <u>101,114</u>