

Calday Grange Swimming Pool Trust

Annual Accounts and Reports

for the year ended 31 August 2023

Registered Charity No 1056069

Calday Grange Swimming Pool Trust

Annual Report for the year ending 31 August 2023

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	Resigned 29 September 2023
Other Trustees	-	Mrs Sandra Hind	
		Mrs Catherine Johnson	
		Mr John Chapman	
		Mr R Ross	
		Mr Phil Hastain	Appointed 23 May 2022
		Mr Phil Jones	Appointed 17 April 2023, Resigned 8 December 2023
		Mr Andrew Durkin	Appointed 15 November 2023

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 increased through the year, including the adult lessons added last year.

The Trust received donations from Amazon Smile, of £82. This is a payment of a percentage of purchases from people who register the swimming pool as their charity of choice and has now ceased. Other donation via Gofundme have been toward the improvement project.

Calday Grange Swimming Pool Trust

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 has been approved. 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. User groups have contributed via our Gofundme page.

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 £27,764 (2022 - £50,784). The Trustees' continued aim is to increase the Reserves, to enable more improvements to buildings, plant and equipment.

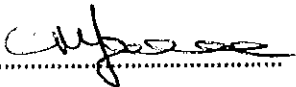
Calday Grange Swimming Pool Trust

Reserves at the end of the period were £175,121 made up as follows:

Trading surplus	-	£24,608
Interest received	-	£301
Donations & Grants	-	£4,451
Reserves brought forward	-	£145,761

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

Signed on behalf of the charity's Trustees.


.....

Date: 17.4.24.....

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 2023 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.

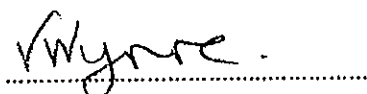
Independent Examiner's Statement

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.

Vikki 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 2023

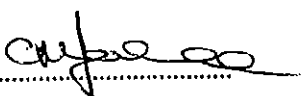
	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	2023 Total £	2022 Total £
Income					
Donations and legacies	3	44	4,407	4,451	17,216
Income from charitable activities	4	443,973	-	443,973	400,184
Investment income		<u>301</u>	<u>-</u>	<u>301</u>	<u>3</u>
Total income		<u>444,318</u>	<u>4,407</u>	<u>448,725</u>	<u>417,403</u>
Expenditure					
Expenditure on raising funds:					
Raising funds within the Charity		-	-	-	-
Expenditure on charitable activities	5	<u>419,365</u>	<u>-</u>	<u>419,365</u>	<u>372,756</u>
Total expenditure		<u>419,365</u>	<u>-</u>	<u>419,365</u>	<u>372,756</u>
Net income for the year		24,953	4,407	29,360	44,647
Total funds at 1 September		<u>145,761</u>	<u>-</u>	<u>145,761</u>	<u>101,114</u>
Total funds at 31 August		<u>170,714</u>	<u>4,407</u>	<u>175,121</u>	<u>145,761</u>

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


Laiday Grange Swimming Pool Trust

Statement of Financial Position as at 31st August 2023

	Note	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	11	27,764		50,784	
Total Fixed Assets			27,764		50,784
Current Assets					
Debtors	12	48,538		41,219	
Cash at bank and in hand		<u>150,651</u>		<u>93,495</u>	
Total Current Assets		199,189		134,714	
Creditors: amounts falling due within one year	13	<u>51,832</u>		<u>39,737</u>	
Net Current Assets			<u>147,357</u>		<u>94,977</u>
Net Assets			<u>175,121</u>		<u>145,761</u>
Income Funds					
Unrestricted Funds			170,714		145,761
Restricted Funds	14		<u>4,407</u>		<u>-</u>
Total Funds			<u>175,121</u>		<u>145,761</u>



 C M Johnson, Treasurer



 J Chapman, Interim Chairman

Date 17.4.24.

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.

Calday Grange Swimming Pool Trust

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

Calday Grange Swimming Pool Trust

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.

Related Party Transactions

There are no related party transactions to disclose.

3 Income from donations and legacies	2023	2022
	£	£
Donations	4,451	<u>17,216</u>
	<u>4,451</u>	<u>17,216</u>
4 Income from charitable activities	2023	2022
	£	£
Swimming pool income	443,973	399,523
Government grants	—	<u>661</u>
	<u>443,973</u>	<u>400,184</u>

5 Expenditure by charitable activity

	Pool costs	Support costs	Governance	Total funds	Total funds
	(note 6)	(note 7)	costs	2023	2022
	£	£	£	£	£
Staff costs	243,017	-	-	243,017	223,273
Premises costs	101,709	-	-	101,709	74,788
Depreciation	23,020	-	-	23,020	23,020
Professional fees	-	-	870	870	768
Operating costs	<u>33,901</u>	<u>16,848</u>	-	<u>50,749</u>	<u>50,907</u>
	<u>401,647</u>	<u>16,848</u>	<u>870</u>	<u>419,365</u>	<u>372,756</u>

Calday Grange Swimming Pool Trust

6 Pool costs	2023	2022
	£	£
Wages and salaries	240,453	221,100
Pensions	2,564	2,173
Chemicals	7,815	7,048
Heat and light	52,547	34,773
Cleaning	3,609	3,275
Rates	14,460	10,010
Repairs and renewals - buildings	23,278	19,682
Repairs and renewals - equipment	13,239	14,634
Insurance	12,073	12,962
Training costs	1,651	4,574
Bad debts	-	-
New Equipment	-	500
Cost of swimming lessons	<u>6,938</u>	<u>5,541</u>
	<u>378,627</u>	<u>336,272</u>
7 Support costs	2023	2022
	£	£
Telephone	582	450
Postage	277	168
Stationery	2,025	2,583
Advertising	790	446
Bank charges	3,108	2,148
Sundry expenses	<u>10,066</u>	<u>6,901</u>
	<u>16,848</u>	<u>12,696</u>
8 Staff costs	2023	2022
	£	£
Wages and salaries	240,453	221,100
Other pension costs	<u>2,564</u>	<u>2,173</u>
	<u>243,017</u>	<u>223,273</u>

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

	2023	2022
Average number of staff	<u>54</u>	<u>46</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 £31,000 (2022 – 29,750) included within staff costs. Included within wages and salaries is £6,048 which relates to social security costs.

Calday Grange Swimming Pool Trust

	2023	2022
Trustee Expenses		
Number of Trustees who were paid expenses	3	2
Nature of the expenses	Repaid expenditure	Repaid expenditure
	£	£
Total amount paid	4,452	1,589
	2023	2022
	£	£
9 Fees for Examination of the Accounts	870	768

10 2022 Comparatives for the Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	2022 Total
	£	£	£
Income			
Donations and legacies	2,049	15,167	17,216
Income from Charitable Activities	400,184	-	400,184
Investment Income	<u>3</u>	<u>-</u>	<u>3</u>
Total Income	<u>402,236</u>	<u>15,167</u>	<u>417,403</u>
Expenditure			
Pool Running Costs	<u>357,589</u>	<u>15,167</u>	<u>372,756</u>
Total Expenditure	357,589	15,167	372,756
Net Income	44,647	-	44,647
Total Funds at 1 September	<u>101,114</u>	-	<u>101,114</u>
Total Funds at 31 August	<u>145,761</u>	<u>-</u>	<u>145,761</u>

Calday Grange Swimming Pool Trust

11 Tangible fixed assets

	Buildings Alterations £	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost	38,048	202,603	18,656	259,307
Balance brought forward				
Additions	-	-	-	-
Disposals	-	-	-	-
Cost at 31 August 2023	<u>38,048</u>	<u>202,603</u>	<u>18,656</u>	<u>259,307</u>
Depreciation				
Balance brought forward	38,048	151,819	18,656	208,523
Disposals	-	-	-	-
Charge for year	-	<u>23,020</u>	-	<u>23,020</u>
Depreciation at 31 August 2023	<u>38,048</u>	<u>174,839</u>	<u>18,656</u>	<u>231,543</u>
Net Book Value				
31 August 2023	-	27,764	-	27,764
31 August 2022	-	50,784	-	50,784

12 Debtors and prepayments

Amounts falling due within one year	2023 £	2022 £
Trade debtors	40,305	34,875
Prepayments	<u>8,233</u>	<u>6,344</u>
Total	<u>48,538</u>	<u>41,219</u>

13 Creditors due within one year

	2023 £	2022 £
Trade creditors	15,398	6,819
Other creditors	-	-
PAYE	2,196	3,523
Accruals & Deferred Income	<u>34,238</u>	<u>29,395</u>
Total	<u>51,832</u>	<u>39,737</u>

Calday Grange Swimming Pool Trust

14 Statement of funds

	Brought forward	Income	Expenditure	Transfers in/(out)	Carried forward
	£	£	£	£	£
General funds	145,761	444,318	(419,365)	-	170,714
Restricted funds	-	<u>4,407</u>	-	-	<u>4,407</u>
Total funds	<u>145,761</u>	<u>448,725</u>	<u>(419,365)</u>	=	<u>175,121</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 £2,564 (2022 - £2,173)

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 2023

	2023		2022	
	£	£	£	£
Income & Expenditure Account				
Income				
Swimming pool hire		255,120		246,691
Swimming lessons		185,756		145,959
Other Income		3,075		3,894
Training Courses		<u>22</u>		<u>3,640</u>
		443,973		400,184
Less Expenses				
Wages	240,453		221,100	
Pension	2,564		2,173	
Chemicals	7,815		7,048	
Heat and Light	52,547		34,773	
Cleaning	3,609		3,275	
Rates and waste disposal	14,460		10,010	
Repairs and renewals – buildings	23,278		19,682	
Repairs and renewals – equipment	13,239		14,634	
Insurance	12,073		12,962	
Telephone	582		450	
Postage	277		168	
Stationery	2,025		2,583	
Training costs	1,651		4,574	
Advertising	790		446	
Accountancy – Independent examination	870		768	
Bad debts	-		-	
Pool close down costs	-		-	
New equipment (non capital)	-		500	
Cost of swimming lessons	6,938		5,541	
Depreciation	23,020		23,020	
Bank charges	3,108		2,148	
Sundry expenses	<u>10,066</u>		<u>6,901</u>	
		419,365		372,756
Trading (Loss)/Surplus		24,608		27,428
Other Income				
Interest received		301		3
Grants & Donations		4,451		17,216
Balance to Reserves		<u>29,360</u>		<u>44,647</u>
Reserves at 31 August 2022		<u>145,761</u>		<u>101,114</u>
Reserves at 31 August 2023		<u>175,121</u>		<u>145,761</u>