

Calday Grange Swimming Pool Trust

Annual Accounts and Reports

for the year ended 31 August 2024

Registered Charity No 1056069

Calday Grange Swimming Pool Trust

Annual Report for the year ending 31 August 2024

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 John Chapman	
Other Trustees	-	Mrs Sandra Hind	
		Mrs Catherine Johnson	
		Mr R Ross	
		Mr Phil Hastain	
		Mr Phil Jones	Resigned 24 November 2023
		Mr Andrew Durkin	Resigned 24 November 2023
		Mrs Heather Lovell	Appointed 7 February 2024

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. New Trustees are also recruited by circulating the user groups and asking for volunteers with required experience.

The Trustees are aware of various risks to the charity and regularly review all risk factors. Systems and procedures have been established to manage these risks. Risks assessed include the physical risks involved with running a swimming pool and the risks involved with funding and running costs.

The Trustees delegate the day-to-day management of the Charity to Gary Lewis the pool manager who takes advice from the senior trustee John Chapman.

Trustee meetings are held on a quarterly basis unless there is anything significant to discuss.

The address of our banking provider is Barclays Bank PLC, Leicester, LE87 2BB.

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.

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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 Gofundme and Calday Golf club Captain's charity towards the improvement project. An overhead projector was donated by the Swimming club, and there were several personal donations towards the building project

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 have added a classroom / staff room, and better disabled facilities and the final part, upgrading the changing rooms and entrance, will continue as and when funds are available. 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. We have had ongoing problems with boilers this year, which has resulted in higher than usual maintenance costs for plant & equipment.

Financial Review

Reserves were accumulated in the past, so that further improvements can be carried out. There have been no significant events to report which might affect the financial performance or position of the Charity.

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 £74,847. The Trustees' continued aim is to increase the Reserves, to enable more improvements to buildings, plant and equipment.

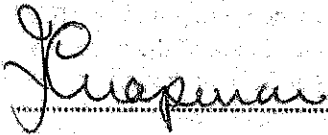
Calday Grange Swimming Pool Trust

Reserves at the end of the period were £198,316 made up as follows:

Trading surplus	-	7,216
Interest received	-	1,301
Donations & Grants	-	14,678
Reserves brought forward	-	175,121

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

Signed on behalf of the charity's Trustees.



Date: 10.6.25

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 2024 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.

V Wynne 10.6.25

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V Wynne.
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 2024

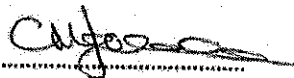
	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	2024 Total £	2023 Total £
Income					
Donations and legacies	3		14,678	14,678	4,451
Income from charitable activities	4	492,233	-	492,233	443,973
Investment income		<u>1,301</u>	-	<u>1,301</u>	<u>301</u>
Total Income		<u>493,534</u>	<u>14,678</u>	<u>508,212</u>	<u>448,725</u>
Expenditure					
Expenditure on raising funds:					
Raising funds within the Charity		-	-	-	-
Expenditure on charitable activities	5	<u>465,932</u>	<u>19,085</u>	<u>485,017</u>	<u>419,365</u>
Total expenditure		465,932	19,085	485,017	419,365
Net income for the year		27,602	(4,407)	23,195	29,360
Total funds at 1 September 2023		<u>170,714</u>	<u>4,407</u>	<u>175,121</u>	<u>145,761</u>
Total funds at 31 August 2024		<u>198,316</u>	<u>-</u>	<u>198,316</u>	<u>175,121</u>

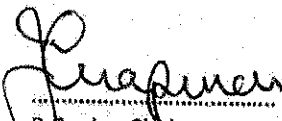
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

Caldy Grange Swimming Pool Trust

Statement of Financial Position as at 31st August 2024

	Note	2024	2023
		£	£
Fixed Assets			
Tangible fixed assets	11	74,847	27,764
Total Fixed Assets		<u>74,847</u>	<u>27,764</u>
Current Assets			
Debtors	12	58,276	48,538
Cash at bank and in hand		<u>111,796</u>	<u>150,651</u>
Total Current Assets		<u>170,072</u>	<u>199,189</u>
Creditors: amounts falling due within one year	13	<u>46,603</u>	<u>51,832</u>
Net Current Assets		<u>123,469</u>	<u>147,357</u>
Net Assets		<u>198,316</u>	<u>175,121</u>
Income Funds			
Unrestricted Funds		198,316	170,714
Restricted Funds	14		<u>4,407</u>
Total Funds		<u>198,316</u>	<u>175,121</u>


 C M Johnson, Treasurer


 J Chapman, Chairman

Date

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Statement of Cash Flows as at 31st August 2024

	2024	2025
Net cash flows from operating activities		
Net income/(expenditure) for the reporting period (as per statement of financial activities)	23,195.00	29,360.00
Adjustments for:		
Depreciation charges	42,204.00	23,020.00
(Increase)/decrease in debtors	- 9,738.00	- 7,319.00
Increase/(decrease) in creditors	- 5,229.00	12,095.00
Interest	- 1,301.00	- 301.00
Net cash used in operating activities	<u>49,131.00</u>	<u>56,855.00</u>
Cash flows from investing activities		
Interest received	1,301.00	301.00
Purchase of property, plant and equipment	- 89,287.00	-
Net cash used in Investing activities	<u>- 87,986.00</u>	<u>301.00</u>
Change in cash and cash equivalents in the reporting period	- 38,855.00	57,156.00
Cash and cash equivalents at the beginning of the reporting period	150,651.00	93,495.00
Cash and cash equivalents at the end of the reporting period	111,796.00	150,651.00

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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 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.

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

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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

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.

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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					
		2024		2023	
		£		£	
Donations		<u>14,678</u>		<u>4,451</u>	
		<u>14,678</u>		<u>4,451</u>	
4 Income from charitable activities		2024		2023	
		£		£	
Swimming pool income		492,233		443,973	
Government grants		-		-	
		<u>492,233</u>		<u>443,973</u>	
5 Expenditure by charitable activity					
	Pool costs	Support costs	Governance	Total funds	Total funds
	(note 6)	(note 7)	costs	2024	2023
	£	£	£	£	£
Staff costs	262,282	-	-	262,282	243,017
Premises costs	119,365	-	-	119,365	101,709
Depreciation	42,204	-	-	42,204	23,020
Professional fees	-	-	882	882	870
Operating costs	<u>44,752</u>	<u>15,532</u>	-	<u>60,284</u>	<u>50,749</u>
	<u>468,603</u>	<u>15,532</u>	<u>882</u>	<u>485,017</u>	<u>419,365</u>
6 Pool costs				2024	2023
				£	£
Wages and salaries				260,153	240,453
Pensions				2,129	2,564
Chemicals				5,999	7,815
Heat and light				78,798	52,547
Cleaning				3,110	3,609
Rates				14,899	14,460
Repairs and renewals - buildings				16,459	23,278
Repairs and renewals - equipment				22,947	13,239
Insurance				15,231	12,073
Training costs				1,425	1,651
Depreciation				42,204	-
New Equipment				-	-
Cost of swimming lessons				<u>5,249</u>	<u>6,938</u>
				<u>468,603</u>	<u>378,627</u>

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7 Support costs	2024	2023
	£	£
Telephone	882	582
Postage	105	277
Stationery	3,322	2,025
Advertising	781	790
Bank charges	1,910	3,108
Sundry expenses	<u>8,532</u>	<u>10,066</u>
	<u>15,532</u>	<u>16,848</u>

8 Staff costs	2024	2023
	£	£
Wages and salaries	260,153	240,453
Other pension costs	<u>2,129</u>	<u>2,564</u>
	<u>262,282</u>	<u>243,017</u>

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

	2024	2023
Average number of staff	<u>62</u>	<u>54</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 £34,100 (2023 – 31,000).

Trustee Expenses	2024	2023
Number of Trustees who were paid expenses	3	3
Nature of the expenses	Repaid expenditure	Repaid expenditure
	£	£
Total amount paid	3,694	4,452

	2024	2023
	£	£
9 Fees for Examination of the Accounts	882	870

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10 2023 Comparatives for the Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	2023 Total
	£	£	£
Income			
Donations and legacies	44	4,407	4,451
Income from Charitable Activities	443,973	-	443,973
Investment Income	<u>301</u>	-	<u>301</u>
Total Income	<u>444,318</u>	<u>4,407</u>	<u>448,725</u>
Expenditure			
Pool Running Costs	<u>419,365</u>	-	<u>419,365</u>
Total Expenditure	419,365	-	419,365
Net Income	24,953	4,407	29,360
Total Funds at 1 September 2023	<u>145,761</u>	-	<u>145,761</u>
Total Funds at 31 August 2024	<u>170,714</u>	<u>4,407</u>	<u>175,121</u>

11 Tangible fixed assets

	Buildings Alterations	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
Balance brought forward	38,048	202,603	18,656	259,307
Additions	79,937	6,980	2,370	89,287
Disposals	-	-	-	-
Cost at 31 August 2024	<u>117,985</u>	<u>209,583</u>	<u>21,026</u>	<u>348,594</u>
Depreciation				
Balance brought forward	38,048	174,839	18,656	231,543
Disposals	-	-	-	-
Charge for year	<u>19,984</u>	<u>21,627</u>	<u>593</u>	<u>42,204</u>
Depreciation at 31 August 2024	<u>58,032</u>	<u>196,466</u>	<u>19,249</u>	<u>273,747</u>
Net Book Value				
31 August 2024	59,953	13,117	1,777	74,847
31 August 2023	-	27,764	-	27,764

12 Debtors and prepayments

Amounts falling due within one year	2024	2023
	£	£
Trade debtors	48,702	40,305
Prepayments	<u>9,574</u>	<u>8,233</u>
Total	<u>58,276</u>	<u>48,538</u>

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13 Creditors due within one year

	2024	2023
	£	£
Trade creditors	18,274	15,398
Other creditors	-	-
PAYE	2,417	2,196
Accruals & Deferred Income	<u>25,912</u>	<u>34,238</u>
Total	<u>46,603</u>	<u>51,832</u>

14 Statement of funds

	Brought forward	Income	Expenditure	Transfers in/(out)	Carried forward
	£	£	£	£	£
General funds	170,714	493,534	(465,932)	-	198,316
Restricted funds	<u>4,407</u>	<u>14,678</u>	<u>(19,085)</u>	-	-
Total funds	<u>175,121</u>	<u>508,212</u>	<u>(485,017)</u>	=	<u>198,316</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 £2,129 (2023 - £2,564)

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 2024

	2024		2023	
	£	£	£	£
Income & Expenditure Account				
Income				
Swimming pool hire		265,510		255,120
Swimming lessons		198,883		185,756
Other Income		27,840		3,075
Training Courses		<u>-</u>		<u>22</u>
		492,233		443,973
Less Expenses				
Wages	260,153		240,453	
Pension	2,129		2,564	
Chemicals	5,999		7,815	
Heat and Light	78,798		52,547	
Cleaning	3,110		3,609	
Rates and waste disposal	14,899		14,460	
Repairs and renewals – buildings	16,459		23,278	
Repairs and renewals – equipment	22,947		13,239	
Insurance	15,231		12,073	
Telephone	882		582	
Postage	105		277	
Stationery	3,322		2,025	
Training costs	1,425		1,651	
Advertising	781		790	
Accountancy	882		870	
Bad debts	-		-	
Pool close down costs	-		-	
New equipment (non capital)	-		-	
Cost of swimming lessons	5,249		6,938	
Depreciation	42,204		23,020	
Bank charges	1,910		3,108	
Sundry expenses	<u>8,532</u>		<u>10,066</u>	
		<u>485,017</u>		<u>419,365</u>
Trading (Loss)/Surplus		7,216		24,608
Other Income				
Interest received		1,301		301
Grants & Donations		14,678		4,451
Balance to Reserves		<u>23,195</u>		<u>29,360</u>
Reserves at 31 August 2023		<u>175,121</u>		<u>145,761</u>
Reserves at 31 August 2024		<u>198,316</u>		<u>175,121</u>