

CALDAY GRANGE SWIMMING POOL TRUST

England & Wales · Charity number 1056069

Details

Status Registered

Legal form Other

Registered 1996-06-12

Register [View on the Charity Commission register](#)

Contact

Address 18 Stable Close
Wirral
Merseyside
CH49 2RW

Phone 01516777483

Website www.caldaypool.org.uk

Activities

Objects: TO PROVIDE AND MAINTAIN A SWIMMING POOL FOR THE BENEFIT OF THE INHABITANTS

Activities: Maintain Calday Grange Swimming Pool for the communal use of local clubs and organisations.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** DEESIDE AREA OF METROPOLITAN BOROUGH OF WIRRAL
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£527,700	£529,115	£196,901	60
2024-08-31	£508,212	£485,017	£198,316	62
2023-08-31	£448,725	£419,365	-	-
2022-08-31	£417,403	£372,756	-	-
2021-08-31	£292,316	£296,016	-	-
2020-08-31	£203,398	£225,789	-	-

Trustees

Name	Role	Appointed
CATHY JOHNSON		
JOHN CHAPMAN		2013-03-24
Philip Hastain		2022-05-23
Robbie Ross		2015-05-18
SANDRA HIND		
Stephen Gray		2020-04-20

CALDAY GRANGE SWIMMING POOL TRUST

England & Wales - Charity number 1056069

Accounts

Calday Grange Swimming Pool Trust

Annual Accounts and Reports

for the year ended 31 August 2025

Registered Charity No 1056069

Calday Grange Swimming Pool Trust

Annual Report for the year ending 31 August 2025

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
		Mrs Heather Lovell
		Mr Stephen Gray (Headteacher)

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.

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 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 considered 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 considers 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.

Calday Grange Swimming Pool Trust

The Trust received donations from Gofundme and Caldys Golf club Captain's charity and Paypal Giving Fund towards the improvement project. West Kirby Charities and Skipton Building Society also contributed, 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 continued ongoing problems with boilers this year, which have resulted in higher than usual maintenance costs for plant & equipment, and have had additional maintenance costs for buildings

Financial Review

Reserves were accumulated in the past, so that further improvements can be carried out. This year however is the first year since the trust was set up that we have shown a trading deficit, which we hope will be reversed next 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.

Nowadays, there is no planned close - down in the summer, as we try to run swimming lessons while user groups are not using the pool. 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 £95,175. 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 £196,901 made up as follows:

Trading deficit	-	(25,854)
Interest received	-	1,761
Donations & Grants	-	22,678
Reserves brought forward	-	198,316

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

Signed on behalf of the charity's Trustees.

.....

Date:

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 2025 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, based on 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.

.....

Chartered Certified Accountant
DJH Wirral and Chester 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 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	2025 Total £	2024 Total £
Income					
Donations and legacies	3		22,678	22,678	14,678
Income from charitable activities	4	503,261	-	503,261	492,233
Investment income		<u>1,761</u>	<u>-</u>	<u>1,761</u>	<u>1,301</u>
Total Income		<u>505,022</u>	<u>22,678</u>	<u>527,700</u>	<u>508,212</u>
Expenditure					
Expenditure on raising funds:					
Raising funds within the Charity		-	-	-	-
Expenditure on charitable activities	5	<u>506,437</u>	<u>22,678</u>	<u>529,115</u>	<u>485,017</u>
Total expenditure		506,437	22,678	529,115	485,017
Net deficit for the year		(1,415)	-	(1,415)	23,195
Total funds at 1 September 2024		<u>198,316</u>	<u>-</u>	<u>198,316</u>	<u>175,121</u>
Total funds at 31 August 2025		<u>196,901</u>	<u>-</u>	<u>196,901</u>	<u>198,316</u>

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

Calday Grange Swimming Pool Trust

Statement of Financial Position as at 31st August 2025

	Note	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	11	95,175		74,847	
Total Fixed Assets			95,175		74,847
Current Assets					
Debtors	12	76,879		58,276	
Cash at bank and in hand		<u>60,637</u>		<u>111,796</u>	
Total Current Assets		137,516		170,072	
Creditors: amounts falling due within one year	13	<u>35,790</u>		<u>46,603</u>	
Net Current Assets			<u>101,726</u>		<u>123,469</u>
Net Assets			<u>196,901</u>		<u>198,316</u>
Income Funds					
Unrestricted Funds			196,901		198,316
Restricted Funds	14				-
Total Funds			<u>196,901</u>		<u>198,316</u>

.....
C M Johnson, Treasurer

.....
J Chapman, Chairman

Date

Calday Grange Swimming Pool Trust

Statement of Cash Flows at 31st August 2025

	2025	2024
Net flows from operating activities	(1,415)	23,195
Net Income/ (expenditure) for the reporting period (as per Statement of financial activities)		
Adjustments for:		
Depreciation charges	44,602	42,204
(Increase)/decrease in debtors	- 18,603	- 9,738
Increase/(decrease)in creditors	-10,813	- 5,229
Interest	- <u>1,761</u>	- <u>1,301</u>
Net Cash used in operating activities	<u>12,010</u>	<u>49,131</u>
 Cash Flows from investing activities		
Interest received	1,761	1,301
Purchase of property, plant and equipment	- <u>64,930</u>	- 89,287
Net cash used in investing activities	- <u>63,169</u>	- <u>87,986</u>
 Change in cash and cash equivalents in the reporting period	- 51,159	- 38,855
Cash and cash equivalents at the beginning of the reporting period	111,796	150,651
Cash and cash equivalents at the end of the reporting period	60,637	111,796

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.

1.3 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.

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

Calday Grange Swimming Pool Trust

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

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.

Calday Grange Swimming Pool Trust

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	2025	2024
	£	£
Donations	<u>22,678</u>	<u>14,678</u>
	<u>22,678</u>	<u>14,678</u>
4 Income from charitable activities	2025	2024
	£	£
Swimming pool income	503,201	492,233
Government grants	<u>-</u>	<u>-</u>
	<u>503,201</u>	<u>492,233</u>

5 Expenditure by charitable activity

	Pool costs (note 6)	Support costs (note 7)	Governance costs	Total funds 2025	Total funds 2024
	£	£	£	£	£
Staff costs	294,453	-	-	294,453	262,282
Premises costs	116,520	-	-	116,520	119,365
Depreciation	44,602	-	-	44,602	42,204
Professional fees	-	-	974	974	882
Operating costs	<u>54,477</u>	<u>18,089</u>	<u>-</u>	<u>72,566</u>	<u>60,284</u>
	<u>510,052</u>	<u>18,089</u>	<u>974</u>	<u>529,115</u>	<u>485,017</u>

Calday Grange Swimming Pool Trust

6 Pool costs	2025	2024
	£	£
Wages and salaries	292,545	260,153
Pensions	1,908	2,129
Chemicals	5,586	5,999
Heat and light	66,460	78,798
Cleaning	4,625	3,110
Rates	18,266	14,899
Repairs and renewals - buildings	21,583	16,459
Repairs and renewals - equipment	31,888	22,947
Insurance	17,572	15,231
Training costs	2,792	1,425
Depreciation	44,602	42,204
New Equipment	-	-
Cost of swimming lessons	<u>2,225</u>	<u>5,249</u>
	<u>510,052</u>	<u>468,603</u>
 7 Support costs	 2025	 2024
	£	£
Telephone	437	882
Postage	85	105
Stationery	3,214	3,322
Advertising	404	781
Bank charges	2,874	1,910
Sundry expenses	8,157	8,532
Consultancy		
	<u>2,918</u>	-
	<u>18,089</u>	<u>15,532</u>
 8 Staff costs	 2025	 2024
	£	£
Wages and salaries	292,545	260,153
Other pension costs	<u>1,908</u>	<u>2,129</u>
	<u>294,453</u>	<u>262,282</u>

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

	2025	2024
Average number of staff	<u>69</u>	<u>62</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 £36,650 (2024 – 34,100).

Calday Grange Swimming Pool Trust

	2025	2024
Trustee Expenses		
Number of Trustees who were paid expenses	2	3
Nature of the expenses	Repaid expenditure	Repaid expenditure
	£	£
Total amount paid	1,644	3,694

	2025	2024
	£	£
9 Fees for Examination of the Accounts	974	882

10 2024 Comparatives for the Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	2024 Total
	£	£	£
Income			
Donations and legacies	-	14,678	14,678
Income from Charitable Activities	492,233	-	492,233
Investment Income	<u>1,301</u>	<u>-</u>	<u>1,301</u>
Total Income	<u>493,534</u>	<u>14,678</u>	<u>508,212</u>
Expenditure			
Pool Running Costs	<u>465,932</u>	<u>19,085</u>	<u>485,017</u>
Total Expenditure	465,932	19,085	485,017
Net Income	27,602	(4,407)	23,195
Total Funds at 1 September 2023	<u>170,714</u>	4,407	<u>175,121</u>
Total Funds at 31 August 2024	<u>198,316</u>	<u>-</u>	<u>198,316</u>

Calday Grange Swimming Pool Trust

11 Tangible fixed assets

	Buildings Alterations £	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost	117,985	209,583	21,026	348,594
Balance brought forward				
Additions	64,571		359	64,930
Disposals	-	-	-	-
Cost at 31 August 2025	<u>182,556</u>	<u>209,583</u>	<u>21,385</u>	<u>413,524</u>
Depreciation				
Balance brought forward	58,032	196,466	19,249	273,747
Disposals	-	-	-	-
Charge for year	<u>36,127</u>	<u>7,882</u>	<u>593</u>	<u>44,602</u>
Depreciation at 31 August 2024	<u>94,159</u>	<u>204,348</u>	<u>19,842</u>	<u>318,349</u>
Net Book Value				
31 August 2025	88,397	5,235	1,543	95,175
31 August 2024	59,953	13,117	1,777	74,847

12 Debtors and prepayments

Amounts falling due within one year	2025 £	2024 £
Trade debtors	65,735	48,702
Prepayments	<u>11,144</u>	<u>9,574</u>
Total	<u>76,879</u>	<u>58,276</u>

13 Creditors due within one year

	2025 £	2024 £
Trade creditors	6,894	18,274
Other creditors	-	-
PAYE	4,774	2,417
Accruals & Deferred income	<u>24,122</u>	<u>25,912</u>
Total	<u>35,790</u>	<u>46,603</u>

Calday Grange Swimming Pool Trust

14 Statement of funds

	Brought forward	Income	Expenditure	Transfers in/(out)	Carried forward
	£	£	£	£	£
General funds	198,316	505,022	(529,115)	22,678	196,901
Restricted funds	<u>-</u>	<u>22,678</u>	<u>-</u>	<u>(22,678)</u>	<u>-</u>
Total funds	<u>198,316</u>	<u>527,700</u>	<u>(529,115)</u>	<u>=</u>	<u>196,901</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 £1,908 (2024 - £2,129).

16 Controlling Party

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

Calday Grange Swimming Pool Trust

	2025	2024
	£	£
Income & Expenditure Account		
Income		
Swimming pool hire	284,689	265,510
Swimming lessons	213,298	198,883
Other Income	5,274	27,840
Training Courses	—	—
	503,261	492,233
Less Expenses		
Wages	292,545	260,153
Pension	1,908	2,129
Chemicals	5,586	5,999
Heat and Light	66,460	78,798
Cleaning	4,625	3,110
Rates and waste disposal	18,266	14,899
Repairs and renewals – buildings	21,583	16,459
Repairs and renewals – equipment	31,888	22,947
Insurance	17,572	15,231
Telephone	437	882
Postage	85	105
Stationery	3,214	3,322
Training costs	2,792	1,425
Advertising	404	781
Accountancy	974	882
Consultancy	2,918	-
Pool close-down costs	-	-
New equipment (non-capital)	-	-
Cost of swimming lessons	2,225	5,249
Depreciation	44,602	42,204
Bank charges	2,874	1,910
Sundry expenses	<u>8,157</u>	<u>8,532</u>
	529,115	485,017
Trading (Loss)/Surplus	(25,854)	7,216
Other Income		
Interest received	1,761	1,301
Grants & Donations	22,678	14,678
	24,439	15,979
Balance to Reserves	<u>(1,415)</u>	<u>23,195</u>
Reserves at 31 August 2024	<u>198,316</u>	<u>175,121</u>
Reserves at 31 August 2025	<u>196,901</u>	<u>198,316</u>

CALDAY GRANGE SWIMMING POOL TRUST

England & Wales - Charity number 1056069

Accounts

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.

Calday Grange Swimming Pool Trust

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.

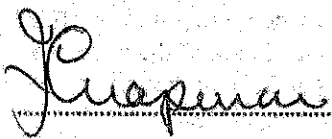
Calday Grange Swimming Pool Trust

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

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

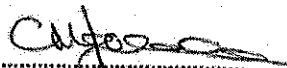
	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	2024 Total £	2023 Total £
Income					
Donations and legacies	3		14,678	14,678	4,451
Income from charitable activities	4	492,233	-	492,233	443,973
Investment income		<u>1,301</u>	<u>-</u>	<u>1,301</u>	<u>301</u>
Total Income		<u>493,534</u>	<u>14,678</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		<u>465,932</u>	<u>19,085</u>	<u>485,017</u>	<u>419,365</u>
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>

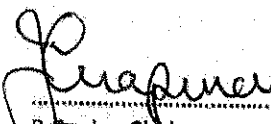
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

Calday 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		74,847	27,764
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		170,072	199,189
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
J. CHAPMAN
Date

Calday Grange Swimming Pool Trust

Statement of Cash Flows as at 31st August 2024

Net cash flows from operating activities	2024	2025
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

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 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

Calday Grange Swimming Pool Trust

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.

Calday Grange Swimming Pool Trust

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>-</u>	<u>-</u>
				<u>492,233</u>	<u>443,973</u>
5	Expenditure by charitable activity				
		Pool costs	Support costs	Governance	Total funds
		(note 6)	(note 7)	costs	2024
					2023
		£	£	£	£
	Staff costs	262,282	-	-	262,282
	Premises costs	119,365	-	-	119,365
	Depreciation	42,204	-	-	42,204
	Professional fees	-	-	882	882
	Operating costs	<u>44,752</u>	<u>15,532</u>	<u>-</u>	<u>60,284</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>

Calday Grange Swimming Pool Trust

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).

	2024	2023
Trustee Expenses		
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

Calday Grange Swimming Pool Trust

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>-</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>-</u>	<u>419,365</u>
Total Expenditure	<u>419,365</u>	<u>-</u>	<u>419,365</u>
Net Income	24,953	4,407	29,360
Total Funds at 1 September 2023	<u>145,761</u>	<u>-</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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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>

Calday Grange Swimming Pool Trust

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.

Calday Grange Swimming Pool Trust

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>
	485,017		419,365
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>

Accounts

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.

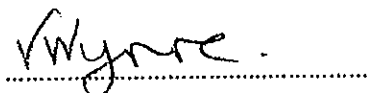
Independent Examiner's Statement

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

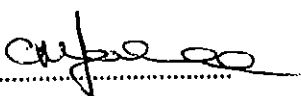
	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	2023 Total £	2022 Total £
Income					
Donations and legacies	3	44	4,407	4,451	17,216
Income from charitable activities	4	443,973	-	443,973	400,184
Investment income		<u>301</u>	<u>-</u>	<u>301</u>	<u>3</u>
Total income		<u>444,318</u>	<u>4,407</u>	<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.

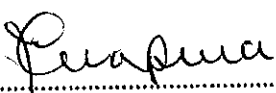
Laiday Grange Swimming Pool Trust

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	<u>4,451</u>	<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	-	23,020	-	23,020
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>

CALDAY GRANGE SWIMMING POOL TRUST

England & Wales - Charity number 1056069

Accounts

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

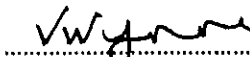
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items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

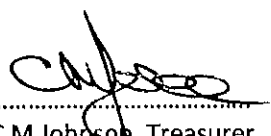
	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	2022 Total £	2021 Total £
Income					
Donations and legacies	3	2,049	15,167	17,216	56
Income from charitable activities	4	400,184	-	400,184	292,247
Investment income		<u>3</u>	<u>-</u>	<u>3</u>	<u>13</u>
Total Income		<u>402,236</u>	<u>15,167</u>	<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.

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.

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>

Calday Grange Swimming Pool Trust

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	296,016		296,016
Net Income	(3,700)	-	(3,700)
Total Funds at 1 September	<u>104,814</u>	-	<u>104,814</u>
Total Funds at 31 August	<u>101,114</u>	<u>-</u>	<u>101,114</u>

Calday Grange Swimming Pool Trust

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>

Calday Grange Swimming Pool Trust

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>

CALDAY GRANGE SWIMMING POOL TRUST

England & Wales - Charity number 1056069

Accounts

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.

Calday Grange Swimming Pool Trust

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

Calday Grange Swimming Pool Trust

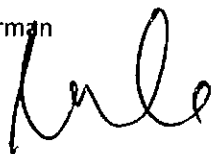
Reserves at the end of the period were £101,114 made up as follows:

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

Calday Grange Swimming Pool Trust

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.

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 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

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.

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

Calday Grange Swimming Pool Trust

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

Calday Grange Swimming Pool Trust

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

Calday Grange Swimming Pool Trust

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

Calday Grange Swimming Pool Trust

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.

Calday Grange Swimming Pool Trust

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>

Accounts

Calday Grange Swimming Pool Trust

Annual Accounts and Reports

For the year ended 31 August 2020

Registered Charity No 1056069

Calday Grange Swimming Pool Trust

Annual Report for the year ending 31 August 2020

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	

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.

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 a donation from Wirral Charity Post (run by Scouts and guides) of £500 which was towards the replacement of the spine board.

Calday Grange Swimming Pool Trust

During the year, the effects of the COVID 19 pandemic were felt in various ways. The pool was closed from 23 March until late July. This reduced our income for the year, but also reduced running costs and wages. Re-opening 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 has managed to obtain the promise of a substantial grant from the Bennett Trust. This is ring fenced for the replacement of the AHU plant, and although not expected to cover the full cost, means that despite the fact that accumulated reserves are reduced, the replacement is well, within our reach. 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, addition costs related to COVID 19 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 £9,413 (2019 - £15,824). The Trustees continued aim is to increase the Reserves, to enable more improvements to buildings plan and equipment

Reserves at the end of the period were £104,814 made up as follows:

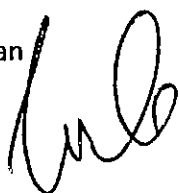
Calday Grange Swimming Pool Trust

Trading deficit	-	(£22,997)
Interest received	-	£58
Donations & Grants	-	£548
Reserves bfwd.	-	£127,205

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

Roger Cooke, Chairman

Date: 1 May 2021



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 2020, which are set out on pages 6 to 14.

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.



Vikki Wynne FCCA
Chartered 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 2020

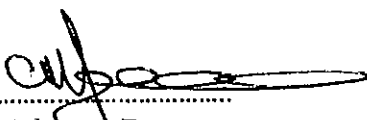
	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	2020 Total £	2019 Total £
Income					
Donations and legacies	3	48	500	548	12
Income from charitable activities	4	202,792	-	202,792	271,716
Investment income		58	-	58	-
Total Income		202,898	500	203,398	271,728
Expenditure					
Expenditure on raising funds:					
Raising funds within the Charity		-	-	-	-
Expenditure on charitable activities	5	225,289	500	225,789	269,265
Total expenditure		225,289	500	225,789	269,265
Net income for the year		(22,391)	-	(22,391)	2,463
Total funds at 1 September		127,205	-	127,205	124,742
Total funds at 31 August		104,814	-	104,814	127,205

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

Calday Grange Swimming Pool Trust

Statement of Financial Position as at 31st August 2020

	Note	2020		2019	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	11	9,413		15,824	
Total Fixed Assets			9,413		15,824
Current Assets					
Debtors	12	37,300		66,074	
Cash at bank and in hand		<u>82,480</u>		<u>58,760</u>	
Total Current Assets		119,780		124,834	
Creditors: amounts falling due					
Within one year	13	<u>24,379</u>		<u>13,453</u>	
Net Current Assets			95,401		111,381
Net Assets			<u>104,814</u>		<u>127,205</u>
Income Funds					
Unrestricted Funds		104,814		127,205	
Restricted Funds	14	-		-	
Total Funds		<u>104,814</u>		<u>127,205</u>	



 C M Johnson, Treasurer



 R Cooke, Chairman

Date 1 May 2021

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 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

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.

3 Income from donations and legacies

	2020 £	2019 £
Donations	548	12
	<u>548</u>	<u>12</u>

4 Income from charitable activities

	2020 £	2019 £
Swimming pool income	202,792	271,716
	<u>202,792</u>	<u>271,716</u>

5 Expenditure by charitable activity

	Pool costs (note 6) £	Support costs (note 7) £	Governance costs £	Total funds 2020 £	Total funds 2019 £
Staff costs	121,810	-	-	121,810	138,078
Premises costs	52,818	-	-	52,818	80,619
Depreciation	18,962	-	-	18,962	15,823
Professional fees	-	-	708	708	660
Operating costs	23,509	7,982	-	31,491	34,085
	<u>217,099</u>	<u>7,982</u>	<u>708</u>	<u>225,789</u>	<u>269,265</u>

Calday Grange Swimming Pool Trust

6 Pool costs

	2020	2019
	£	£
Wages and salaries	120,706	137,399
Pensions	1,104	679
Chemicals	2,110	3,397
Heat and light	27,702	32,521
Cleaning	4,722	1,868
Rates	7,688	9,347
Repairs and renewals buildings	10,596	33,486
Repairs and renewals equipment	9,497	12,325
Insurance	10,291	9,643
Training costs	2,827	4,255
Bad debts	-	-
Pool closedown costs	-	-
Cost of swimming lessons	894	1,820
	<u>198,137</u>	<u>246,740</u>

7 Support costs

	2020	2019
	£	£
Telephone	456	622
Postage	111	203
Stationery	1,634	1,232
Advertising	457	706
Bank charges	860	343
Sundry expenses	4,464	2,936
	<u>7,982</u>	<u>6,042</u>

8 Staff costs

	2020	2019
	£	£
Wages and salaries	120,706	137,399
Other pension costs	1,104	679
	<u>121,810</u>	<u>138,078</u>

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

	2020	2019
Average number of staff	<u>37</u>	<u>37</u>

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

Calday Grange Swimming Pool Trust

The key management personnel of the Trust comprises of the pool manager. The total employee benefits of the key management personnel were £25,477 (2019 - £ 25,477).

Trustee Expenses	2020	2019
Number of trustees who were paid expenses	3	3
Nature of the expenses	repaid expenditure	repaid expenditure
	£	£
Total amount paid	2,911	1,421

9 Fees for examination of the accounts	2020	2019
	£	£
Independent examiners fees	708	660

10 2019 Comparatives for the Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	2019 Total
	£	£	£
Income			
Donations and legacies	12	-	12
Income from charitable activities	271,716	-	271,716
Investment income	-	-	-
Total Income	271,728	-	271,728
Expenditure			
Pool Running Costs	269,265	-	269,265
Total Expenditure	<u>269,265</u>	-	<u>269,265</u>
Net Income	2,463	-	2,463
Total funds at 1 September	124,472	-	124,742
Total funds at 31 August	127,205	-	127,205

Calday Grange Swimming Pool Trust

11 Tangible fixed assets

	Buildings Alterations £	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost	38,048	110,523	18,656	167,227
Balance brought forward				
Additions	-	12,551	-	12,551
Disposals	-	-	-	-
Cost at 31 August 2020	38,048	123,074	18,656	179,778
Depreciation				
Balance brought forward	38,048	94,699	18,656	151,403
Disposals	-	-	-	-
Charge for year	-	18,962	-	18,962
Depreciation at 31 August 2020	38,048	113,661	18,656	170,365
Net Book Value				
31 August 2020	-	9,413	-	9,413
31 August 2019	-	15,824	-	15,824

12 Debtors and prepayments

Amounts falling due within one year	2020 £	2019 £
Trade debtors	31,056	60,157
Prepayments	6,244	5,917
Total	37,300	66,074

13 Creditors due within one year

	2020 £	2019 £
Trade creditors	3,637	5,439
Other creditors	-	-
PAYE	1,889	1,555
Accruals	18,853	6,459
Total	24,379	13,453

Calday Grange Swimming Pool Trust

14 Statement of funds

	Brought forward	Income	Expenditure	Transfers in/(out)	Carried forward
	£	£	£	£	£
General funds	127,205	202,898	(225,289)	-	104,814
Restricted funds	-	500	(500)	-	-
Total funds	127,205	203,398	(225,789)	-	104,814

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 £1,104 (2019 - £679)

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 2020

	2020	2019
	£	£
1. Income & Expenditure Account		
Income		
Swimming pool hire	151,488	227,025
Swimming lessons	39,591	40,454
Other income	9,543	65
Training courses	<u>2,170</u>	<u>4,172</u>
	202,792	271,716
Less Expenses		
Wages	120,706	137,399
Pension	1,104	679
Chemicals	2,110	3,397
Heat and light	27,702	32,521
Cleaning	4,722	1,868
Rates & waste disposal	7,688	9,347
Repairs & renewals buildings	10,596	33,486
Repairs & renewals equipment	9,497	12,325
Insurance	10,291	9,643
Telephone	456	622
Postage	111	203
Stationery	1,634	1,232
Training costs	2,827	4,255
Advertising	457	706
Accountancy	708	660
Bad debts	-	-
Pool close down costs	-	-
New Equipment (Non Capital)	-	-
Cost of swimming lessons	894	1,820
Depreciation	18,962	15,823
Bank Charges	860	343
Sundry Expenses	<u>4,464</u>	<u>2,936</u>
	<u>225,789</u>	<u>269,265</u>
Trading (Loss) / Surplus	(22,997)	2,451
Other Income		
Interest received	58	-
Grants & Donations	548	12
Balance to reserves	606	2,463
Reserves at 31 August 2019	<u>127,205</u>	<u>124,742</u>
Reserves at 31 August 2020	<u>104,814</u>	<u>127,205</u>