

LAZONBY AND DISTRICT SWIMMING POOL ASSOCIATION LIMITED

(A company limited by guarantee)

UNAUDITED

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

Registered number: 06553636

Charity number: 1123849



LAZONBY AND DISTRICT SWIMMING POOL ASSOCIATION LIMITED

(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its Directors and advisers	2
Directors' report	3-7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11-17

LAZONBY AND DISTRICT SWIMMING POOL ASSOCIATION LIMITED

(A company limited by guarantee)

Reference and Administrative Details of the Charity, its Directors and Advisers for the Year Ended 30 September 2023

Directors

S.A. St John, Chair
A.J. Davies
D. Scott
J.C.N. Kidd, Treasurer
T.G. Armstrong (appointed 12 January 2023)
B.A. Clark (resigned 8 May 2023)

Company Registered Number

06553636

Charity Registered Number

1123849

Registered Office

Lazonby School, Lazonby, Penrith, CA10 1BL

Independent Examining Accountants

Robinson Udale, The Old Bank, 41 King Street, Penrith, CA11 7AY

LAZONBY AND DISTRICT SWIMMING POOL ASSOCIATION LIMITED

(A company limited by guarantee)

Directors' Report for the Year Ended 30 September 2023

The Directors present their Annual Report together with the financial statements for the year ended 30 September 2023. The Directors confirm that the Annual Report and the financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

Objectives and Activities

In setting objectives and planning for activities, the Directors have given due consideration to general guidance published by the Charity Commission relating to public benefit.

Principal Activities and Public Benefit

The company's principal activity is the operation of an open air heated swimming pool in the village of Lazonby in the Eden Valley, Cumbria. The Pool is open to the public from late April until early September.

In addition, it manages a children's playground, and operates a campsite (revenues from which assist in the operation of the Pool), both on land adjoining the swimming pool.

The principal objective of the Association is the promotion of instruction in, and the opportunity to participate regularly in, swimming, and thus to provide outdoor, healthy social activities for the residents of Lazonby and its surrounding area, and for visitors to the area.

The company has also, thanks to support from grant making bodies, provided Boccia (a sport designed for those with high support needs) classes throughout the year in Lazonby Village Hall.

The Directors of Lazonby and District Association Swimming Pool believe they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Review of the Year

Following the completion of remediation works to the Pool, the season commenced with the 'Big Splash' on Saturday 6 May. However, prior to then, the Pool's website had been significantly improved and upgraded, and utilising this, a new online booking system, "Bookedit", was implemented. Although the introduction of the new system was a significant task, it enabled people to book their attendance via the Pool's website at public sessions during afternoons, special events, and the adult-only swimming sessions in the morning and evenings, and proved to be a great success.

Moreover, as well as providing certainty to season ticket holders and the public generally as to their swimming sessions, once it had been implemented the new system significantly streamlined and automated administration, an essential step in safeguarding the operational viability of the Pool, and accelerated the switching of cash receipts to electronic transactions.

Given increasing costs, particularly electricity, it was felt necessary to increase season ticket prices by generally by between 10 and 20%, and the daily admission price from £5 to £6. An additional charge was introduced for those adults with family season tickets, who also wished to access the adult-only swimming sessions, on the grounds both of fairness to adult season ticket holders, and to strengthen the Pool's financial position. We were very grateful for the support of local people, in that the numbers

of season tickets sold this year were broadly similar to last year; with 180 adults and 155 children (under 18) holding season tickets.

As ever, the financial success of the Pool in any year is strongly correlated to weather conditions, with those in school holidays being particularly important. The fine and warm weather during May and June saw high usage of the Pool and strong takings, with the limit of 60 swimmers at one time (plus spectators) being reached on several occasions, but the cooler and wetter weather in July and August, in contrast to the previous year, saw lower demand, but the certainty of access offered by the booking system did, we believe, assist in maintaining usage levels, even on wet days. However, the number of daily admissions did decline from 2022's levels (which may naturally have been boosted by the fact that 2022 was the first year of normal operation since 2019), from 2,670 to around 2,400.

Breakfast swims were held every fortnight during the season, with bacon and sausage sandwiches being provided, and were very popular and therefore good fundraisers. The role of the Pool's kiosk, operated entirely by volunteers, in providing snacks, drinks and ice creams is vital both in terms of raising money, but also, in adding to the attractiveness of the Pool as a destination.

There were swimming lessons for the children of Lazonby, Kirkoswald, Plumpton and Armathwaite Primary Schools, and Leavers parties for these primary schools and one other, together with visits of around 60 children from two Carlisle primary schools, and a secondary school in the Midlands.

Our water sports activities continued to thrive, i.e. water polo for adults and children, Skwim and Rookie Lifeguard courses (attended by 27 children). Aquafit sessions were held which were well attended.

The Pool Campsite continued to be extremely popular, being fully booked at many times through the season. Close to the year end, the Board took the decision to set up a wholly owned subsidiary company, Lazonby Pool Campsite Limited, which will operate the campsite going forward, and return of its surplus each year to this charitable company. The £100 investment in the shares of this company is reflected in the balance sheet of this charitable company at 30 September 2023. The Pool also maintains a community play park on adjacent land, with the financial assistance of Lazonby Parish Council, and this continues to be much loved by local children.

Most of all however, we are so grateful to the many volunteers who freely give their time to the operation of the Pool, in

- staffing the kiosk, ensuring that it is well stocked,
- running the campsite (both in terms of administering bookings via the PitchUp website, but also dealing with all the issues that arise),
- organising repairs to and the maintenance of the Pool and its plant (not least the very early morning testing of the water quality that is required before the Pool opens at 6.30am to adult swimmers), and
- undertaking all of the administrative tasks associated with operating the Pool.

Without them all, the Pool simply could not open and function successfully in the way that it does.

We would also like to record our grateful appreciation to our paid employees, i.e. the lifeguards and our cleaner, who all did sterling work this year, and also to United Utilities, whose tankers arrive one day in April each year to fill the Pool with its water for the season at no expense to us; we are hugely grateful for this.

The Directors regard the financial outcome for the year as acceptable in the current operating circumstances, with a modest surplus being achieved after depreciation. Towards the end of the year, it was identified that the income from the campsite had exceeded the maximum of 25% of turnover and that corporation tax would be payable on the net profit of that part of operations. In addition, it was identified that this also applied to the years ended 30 September 2019, 2021 and 2022. Corporation tax returns and payments have been made to HMRC to resolve this situation and are included in these accounts, resulting in the restatement of the prior year comparative figures, although it is not known when the matter can be completely concluded at this point.

Going forward, a key focus for the future for Directors, is planning for the close monitoring of ongoing costs and the enhancement of revenue where possible, with strategic consideration of when significant items of capital expenditure might become necessary.

Principal Risks and Uncertainties

The major risks to which the pool is exposed, as identified by the directors, have been subjected to detailed consideration and systems have been established to mitigate those risks.

The main risks of the company are:-

- **Governance**

The company relies on its directors to control and guide the charity. The availability of suitable directors is at times a concern; there are five directors at present, which is a sufficient number to provide governance, but the directors welcome further suitable directors as and when available.

- **Operational**

The company follows the health & safety procedures as published in its policy documents. It follows their guidelines on risks assessments for all activities. All operations are subject to annual examination by Environmental Health Officers of the Local Authority (Eden District Council). Normal Operating Plans, Emergency Action Plans and Risk Assessments are reviewed annually. The company operates a rigorous safeguarding policy for children and vulnerable adults.

- **Financial**

The Directors are very conscious that the current economic climate is challenging for the operation of the Pool, as a result of rising inflation generally and most notably, steeply rising electricity costs on the one hand, and curtailed discretionary spending for the public generally on the other. In addition, it is believed that public sector finances are likely to make grants fewer and less accessible. Financial information is provided to directors on a monthly basis during the operating season and a budget is prepared and considered by the Board.

As a charity, the company relies upon continued support from local volunteers and businesses, as well as local councils.

Going Concern

After making appropriate enquiries, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds at a level that provides sufficient funding for the start of the next season, to cover out-of season maintenance costs and annual start-up costs. The ultimate aim is to build up reserves over the coming season to finance capital improvements to the Pool, as they become necessary.

Structure, Governance and Management

Constitution

Lazonby Pool was built in 1964 by local villagers and registered as a charity; on 3 April 2008, the company was incorporated as a company limited by guarantee, having no share capital, and the business and assets of the Association were subsequently transferred into the company.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is covered under its Articles of Association.

Method of Appointment or Election of Directors

The management of the charity is the responsibility of the Directors who are elected and co-opted under the terms of the Articles of Association.

Policies Adopted for the Induction and Training of Directors

New directors are made aware of their obligations and duties as directors, and share the essential duties of operating the Pool between them. Directors are encouraged to take up any training that may be available that will enable them to perform their duties in a better manner.

Organisational Structure and Decision Making

Lazonby and District Swimming Pool Association Limited is an independent charity. The Directors are responsible for the overall management and control of the charity and during the operating season are in frequent contact to address any issues that arise, and receive monthly financial reports. Formal meetings are held as required and the Directors maintain scrutiny of the major strategic, business and operational risks which the charity faces.

Wider Network

The Pool maintains good relations with other local outdoor swimming pools, as together we all face similar challenges.

Directors' Indemnities

The charity holds a standard insurance policy which includes a directors' indemnity against any liability in connection with any negligence, default, breach of duty or breach of trust in relation to the charity.

Members' Liability

The members of the company guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

Directors' Responsibilities Statement

The Directors are responsible for preparing the Directors' Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and accounting estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Directors on 25 April 2024 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'S.A. St John', with a horizontal line extending from the end of the signature.

S.A. St John

Chair

LAZONBY AND DISTRICT SWIMMING POOL ASSOCIATION LIMITED

(A company limited by guarantee)

Independent Examiner's Report to the Directors of Lazonby and District Swimming Pool Association Limited ('the Company') for the Year Ended 30 September 2023

I report to the charity Directors on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and Basis of Report

As the Directors of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I confirm that I am qualified to undertake the independent examination. I am a member of the Institute of Chartered Accountants of Scotland (ICAS), which is one of the listed bodies in section 145 of the 2011 Act.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Company's Directors, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Directors those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Directors as a body, for my work or for this report.



Daniel Roper
Robinson Udale, Chartered Accountants, Penrith
Date: 26 April 2024

LAZONBY AND DISTRICT SWIMMING POOL ASSOCIATION LIMITED

(A company limited by guarantee)

Statement of Financial Activities incorporating the Income and Expenditure Account For the Year Ended 30 September

	Note	Total funds 2023 £	Total funds 2022 Restated - see note 8 £
Income from:			
Operations	2	93,568	75,715
Donations and Grants	3	7,677	4,052
Interest	4	450	153
Total Income		101,695	79,920
Expenditure on:			
Operational costs	5	82,392	77,622
Depreciation and loss on disposal of assets	5	13,199	14,134
		95,591	91,756
Corporation tax	8	3,366	4,167
Net (expenditure)/income and net movement in funds		2,738	(16,003)
Reconciliation of funds:			
Total funds brought forward		109,728	125,731
Net (expenditure)/income in the year		2,738	(16,003)
Total funds carried forward		112,466	109,728

There were no other recognised gains or losses in the year, or in the prior year.

The notes on pages 11 to 17 form part of these financial statements

LAZONBY AND DISTRICT SWIMMING POOL ASSOCIATION LIMITED

(A company limited by guarantee – registration number 06553636)

Balance Sheet as at 30 September 2023

		2023		2022
	Note	£	£	Restated - see note 8 £
Tangible Fixed Assets	9		64,025	74,739
Investment in Subsidiary	10		100	-
Current Assets				
Debtors	11	2,041		1,535
Cash at bank and in hand		66,414		43,821
		68,455		45,356
Creditors				
Amounts falling due within one year	12	20,114		10,367
Net Current Assets			48,341	34,989
Net Assets			112,466	109,728
Charitable Company Funds				
Unrestricted funds			109,775	108,241
Restricted funds	13		2,691	1,487
Total Funds			112,466	109,728


The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Directors on 25 April 2024 and signed on their behalf by:


S.A. St John, Chair


J.C.N. Kidd, Treasurer

The notes on pages 11 to 17 form part of these financial statements

LAZONBY AND DISTRICT SWIMMING POOL ASSOCIATION LIMITED

(A company limited by guarantee)

Notes to the Financial Statements for the Year Ended 30 September 2023

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements 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 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lazonby and District Swimming Pool Association Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant note to the accounts.

In accordance with the Charities SORP (FRS 102), the general time of the volunteers is not recognised; please refer to the Directors' Report for more information about their contribution.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

All expenditure is inclusive of irrecoverable VAT.

1.5 Tangible fixed assets and depreciation

All assets costing more than £200 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating the Income and Expenditure Account. Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Improvements to Property	-	5% and 10% on cost
Playground works	-	10% on cost
Pool plant and equipment	-	25% on reducing balance

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and highly liquid investments.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.11 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.13 Pensions

As no employee earns £10,000 per annum and therefore there is no requirement to enrol an employee into a pension scheme, the charity does not operate a pension scheme.

1.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors.

1.15 Restatement of accounts

The accounts for the year ended 30 September 2022 have been restated to recognise a corporation tax liability in respect of the campsite operations, which it was identified exceeded the maximum of 25% of turnover allowed before such non-charitable income becomes subject to corporation tax, in respect of the years ended 30 September 2019, 2021 and 2022.

1.16 Going Concern

The charity has net current assets of £48,341 and net assets of £112,466 at the year end, following a surplus in the year of £2,738, and improvement in performance compared with the previous year. The charity does not rely on creditors for financial support and has maintained satisfactory cash reserves. The Directors have prepared cash flow forecasts to show that this cash reserve will be sufficient to allow the charity to continue its service provision for a period of at least 12 months from signing the financial statements. As such, they believe the going concern basis to be appropriate for the year to 30 September 2023.

2. Income from Operations

	2023 £	2022 £
Admissions - day tickets	13,962	13,388
Admissions - season tickets	18,082	14,056
Hire of Pool	6,576	9,170
Kiosk sales	9,614	9,464
Water sports sessions	1,093	1,167
Other pool events and courses	2,411	1,107
Campsite bookings	38,228	24,969
Other income	3,602	2,394
Total income from operations	<u>93,568</u>	<u>75,715</u>

3. Donations and Grants

	2023 £	2022 £
Donations	599	1,495
Grants	7,078	2,557
Total	<u>7,677</u>	<u>4,052</u>

4. Investment Income

All investment income is received by unrestricted funds

	2023 £	2022 £
Bank interest received	<u>450</u>	<u>153</u>

5. Expenditure

	2023	2022
	£	£
Wages of lifeguards and cleaners	17,723	19,012
Electricity	15,820	13,733
General maintenance and repairs	12,398	12,582
Insurance	7,684	5,985
Kiosk food and drink purchases for sale	4,979	5,042
Kiosk equipment and other merchandise	87	924
Water supply	3,519	3,596
Pool costs - chemicals	3,066	4,636
Pool costs - sundry equipment	141	3,176
Computer expenses	1,507	1,135
Staff training and DBS checks	2,532	1,763
Telephone/internet	519	487
Safety inspections	392	487
Campsite website booking commission and associated banking charges	3,316	2,059
Booking system fees	1,480	-
Other banking charges	284	455
Postage and stationery	467	662
Instructors' fees for courses	492	900
Uniforms	688	-
Accountancy	2,352	660
Boccia equipment, instruction and other costs	2,465	-
Other costs	481	328
Depreciation and loss on disposal of fixed assets	13,199	14,134
Total	95,591	91,756

As a result of no employee receiving remuneration of £10,000 per annum, no employees were enrolled in a pension scheme and therefore no pension costs were incurred in either year.

6. Independent Examiner's Remuneration

The Independent Examiner's Remuneration amounts to a fee of £420 (2022 - £400).

7. Staff and Key Management Personnel

	2022	2021
Average number of persons employed	5	5

The key management personnel are the Directors.
No Directors received any remuneration in either the current or previous year.

8. Corporation Tax

	2023 £	2022 £ Restated
Corporation tax payable at 19%	3,366	3,767
Interest payable on unpaid tax	-	400
Total	3,366	4,167

Following the completion and submission of the financial statements for the year ended 30 September 2022, it was identified that corporation tax was due on respect of the campsite operation for the years ended 30 September 2019, 2021 and 2022. Accordingly the comparative figures for the year ended 30 September 2022 have been restated.

9. Tangible Fixed Assets

	Improvements to Property £	Playground Works £	Pool plant and equipment £	Office Equipment	Total £
Cost					
At 1 October 2022	96,472	14,912	73,627	-	185,011
Additions	-	-	2,266	219	2,485
At 30 September 2023	96,472	14,912	75,893	219	187,496
Depreciation					
At 1 October 2022	47,752	5,499	57,021	-	110,272
Charge for year	6,946	1,491	4,718	44	13,199
At 30 September 2023	54,698	6,990	61,739	44	123,471
Net book value					
At 30 September 2023	41,774	7,922	14,154	175	64,025
At 30 September 2022	48,720	9,413	16,606	-	74,739

10. Investment in Subsidiary Company

The company made an investment of £100 as share capital in its wholly owned subsidiary company, Lazonby Pool Campsite Limited.

11. Debtors

	2023 £	2022 £
Trade debtors	-	1,310
Other debtors	1,501	225
Owed by subsidiary company	540	-
	<u>2,041</u>	<u>1,535</u>

12. Creditors - amounts falling due within one year

	2023 £	2022 £
		Restated - see note 8
Trade creditors	1,221	3,806
Corporation tax	7,533	4,167
Other taxation and social security	63	-
Owed to subsidiary company	100	-
Accruals	11,197	2,394
	<u>20,114</u>	<u>10,367</u>

13. Restricted Funds

Movements on restricted funds in the current and previous year are shown below.

Current year

	People's Health Trust £	Roselands Trust £	Active Cumbria £	Scotmid Coop £	Kirkoswald Parish Council £	Total £
Balance at 1 October 2022	1,487	-	-	-	-	1,487
Grants received	2,417	980	1,174	500	500	5,571
Expenditure	(1,651)	(542)	(1,174)	(500)	(500)	(4,367)
Balance at 30 September 2023	<u>2,253</u>	<u>438</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,691</u>

Previous year – People's Health Trust only

	2022 £
Balance at 1 October 2021	6,186
Expenditure	(4,699)
Balance at 30 September 2022	<u>1,487</u>

The People's Health Trust grants have been in respect of

- a) the construction of, and provision of equipment for, a wet room for the disabled;
- b) the provision of Boccia (a sport designed for those with high support needs) sessions in Lazonby Village Hall.
- c) the provision of 'Aqua4All' and 'All4 Swimming' sessions in the Pool.

The Roselands Trust and Active Cumbria sessions were in respect of the provision of Boccia sessions.

The Scotmid Coop and Kirkoswald Parish Council grants were in respect of a replacement defibrillator.