

CALON TYSUL

Report and Financial Statements

31 March 2025

D N Accounting Solutions

**Maesteg
Drefach Felindre
Llandysul
SA44 5UY**

CALON TYSUL

REPORT AND FINANCIAL STATEMENTS

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CALON TYSUL

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management present their annual report and the unaudited financial statements for the period ended 31 March 2025

PRINCIPAL ACTIVITIES

The principal activity of the charity is to operate the Calon Tysul for the benefit of the schools and inhabitants of Llandysul and the surrounding area.

REVIEW OF ACTIVITIES

Calon Tysul continues to be a popular facility for locals and visitors and provides an important service in the area for all ages. It allows children to learn to swim in a safe and controlled environment and then to use the skills acquired for recreational and sporting activity. Older visitors take advantage of the undoubted benefits of swimming to health and physical well being. The sports hall is becoming more and more busy with activities for all ages, facilities for local sports teams over the winter months, and a warm and welcoming environment for local people to socialise and keep active all through the year.

By order of the board of management:

Chairperson

Date:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CALON TYSUL

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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').

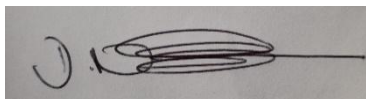
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 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.



1st December 2025

Deborah Needham, ACA (ICAEW)

DN Accounting Solutions,

Maesteg

Drefach Felindre

Llandysul, SA44 5UY

STATEMENT OF FINANCIAL ACTIVITIES 31 March 2025

This is my twelfth report as Chairman of Calon Tysul — marking 12 years since the emergency meeting in Tysul Hall when it was announced that the pool would close. I remain immensely proud of the trustees and staff, past and present, who have done everything possible not only to keep the centre open but also to continue offering such a wide range of fantastic classes and activities.

Financial Year Overview

The period from April 2024 to March 2025 has been a relatively settled year for Calon Tysul. Our photovoltaic panels and air source heating systems continue to help keep our running costs lower, which has been invaluable in the current climate.

We were also very fortunate to receive a £25,000 grant from the Postcode Lottery, which provided vital support to help us stay afloat.

Support and Funding

Our continued thanks go to Brechfa West Windfarm and Statkraft for their ongoing support. Thanks to their contributions, we have been able not only to keep the centre open but also to expand our timetable and offer more sessions to the community.

As always, balancing the books remains a challenge, particularly as we receive no financial contribution from Ceredigion County Council towards running costs.

We are deeply grateful to the individuals within our community who stepped in to help during particularly difficult financial times — without that support, the centre may well have had to close its doors. Our thanks also go to Llandysul Community Council for its continued grant funding, which remains crucial to keeping the centre running.

Acknowledgements

Special thanks to John Mills for his work in organising the New Year's Eve Race as well as weekly sessions at Calon Tysul, John continues to raise much-needed funds each year for us. Thanks also to Joan for all her dedication and the wonderful classes she leads at Calon Tysul.

The Swim Club continues to go from strength to strength, maintaining its regular weekly sessions and providing an excellent link between swimming lessons and competitive swimming. Our after-school Swim School is also thriving, with over 200 young swimmers each week — a truly remarkable achievement.

Staff and Operations

The staffing team at Calon Tysul have once again done an outstanding job. Martin and his team continue to broaden the range of activities available while working tirelessly to keep running costs as low as possible.

I would also like to express my appreciation to DN Accounting Solutions for their professional support in managing our accounts again this year.

Looking Ahead

After a challenging 12 months, I am pleased to report that we remain afloat. The coming year will undoubtedly bring further financial pressures, but with our dedicated team of trustees, staff, sponsors, and fundraising volunteers, I am confident that we will meet these challenges head-on.

Thank you once again to everyone who supports and uses Calon Tysul — your involvement keeps this invaluable community facility alive and thriving.

Gareth Bryant

Chair, Calon Tysul

STATEMENT OF FINANCIAL ACTIVITIES
31 March 2025

	Note	Year to 31 March 2025 £	Year to 31 March 2025 £	Year to 31 March 2024 £	Year to 31 March 2024 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Grants	2	45,505		127,630	
Investment Income – Interest Received		417		323	
			45,922		127,953
Incoming Resources from Charitable Activities					
Usage Fees	3	171,179		146,999	
Other Incoming Resources	4	25,273		18,562	
			196,452		165,561
Total Incoming Resources			242,374		293,514
Resources Expended					
Direct Charitable Expenditure	5	234,226		299,137	
Management & Administration	6	14,032		16,481	
Total Resources Expended			248,258		315,618
Net Resource Expended and Movement of Funds			(5,884)		(22,104)
Balance Brought Forward			4,805		26,909
Balance Carried Forward			(1,079)		4,805

All funds are unrestricted.

CALON TYSUL

BALANCE SHEET 31 March 2025

	Note	31 March 2025 £	31 March 2025 £	31 March 2024 £	31 March 2024 £
FIXED ASSETS					
Tangible Assets	7		-		-
CURRENT ASSETS					
Stock		-		-	
Debtors	8	21,401		17,596	
Cash at Bank and in Hand		11,684		31,181	
CREDITORS: amounts falling due within one year	9	<u>(14,164)</u>		<u>(23,972)</u>	
NET CURRENT ASSETS			18,921		24,805
CREDITORS: amounts falling due after one year	10		<u>(20,000)</u>		<u>(20,000)</u>
NET ASSETS/(LIABILITIES)			<u><u>(1,079)</u></u>		<u><u>4,805</u></u>
CAPITAL AND RESERVES					
Accumulated Surplus/(Deficit)			<u>(1,079)</u>		<u>4,805</u>
SHAREHOLDERS' FUNDS			<u><u>(1,079)</u></u>		<u><u>4,805</u></u>

The notes on pages 7 to 11 form part of these financial statements.

These financial statements were approved by the board of management on its behalf by :

2025 and were signed on

Chairperson

NOTES TO THE ACCOUNTS

Year ended 31 March 2025

1. ACCOUNTING POLICIES

The financial statements are prepared in accordance with applicable United Kingdom accounting standards. The particular accounting policies adopted are described below. All accounting policies have been applied consistently throughout the current and preceding periods.

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable law and United Kingdom accounting standards.

Turnover

Turnover is the total amount, receivable as revenue grants and swimming fees, together with sundry income from peripheral activities.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Furniture, Fixtures & Fittings - 10 years

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. INCOMING RESOURCES FROM GENERATED FUNDS

	Year to 31 March 2025 £	Year to 31 March 2024 £
Grants	26,145	110,206
Other Government Grants	6,000	-
Free Swims	4,000	6,761
School Swimming Lessons	9,360	10,663
	<hr/>	<hr/>
	45,505	127,630
	<hr/>	<hr/>

NOTES TO THE ACCOUNTS

Year ended 31 March 2025

3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	31 March 2025 £	31 March 2024 £
Usage Fees		
Private Hire	35,035	26,228
Admissions	36,966	26,624
Courses	900	2,342
Events	-	-
Lessons	62,232	63,253
Membership Income	36,046	28,552
Sundries	-	-
	<hr/>	<hr/>
	171,179	146,999
	<hr/>	<hr/>

4 OTHER INCOMING RESOURCES

	Unrestricted Funds	
	31 March 2025 £	31 March 2024 £
Donation and Sponsored Events	24,595	17,301
Shop Sales	678	1,261
	<hr/>	<hr/>
	25,273	18,562
	<hr/>	<hr/>

NOTES TO THE ACCOUNTS

Year ended 31 March 2025

5 DIRECT CHARITABLE EXPENDITURE

	31 March 2025 £	31 March 2024 £
Wages and Salaries	168,327	138,007
Water Charges	6,512	6,081
Purchase of shop stock	639	451
Heating and Lighting	33,839	35,349
Repair Costs	15,653	109,705
Purchases of consumables	6,301	3,848
Training costs	2,955	5,696
Depreciation	-	-
	<u>234,226</u>	<u>299,137</u>

6 MANAGEMENT AND ADMINISTRATION

	Unrestricted Funds	
	31 March 2025 £	31 March 2024 £
Office Costs:		
Insurance	5,798	5,617
Telephone and Internet	1,104	1,057
Postage and Stationary	221	456
Marketing	-	2,269
Accountancy Fees	818	818
Consultancy Fees	-	-
Legal Fees	-	-
Sundry Expenses	6,091	6,264
	<u>14,032</u>	<u>16,481</u>

NOTES TO THE ACCOUNTS
Year ended 31 March 2025

7 FIXED ASSETS

	Swimming Pool £	Furniture, Fixtures & Fittings £	Computer Equipment £	Plant & Equipment £	Total £
Cost					
As at 31 st March 2024	55,300	125,383	1,755	345	182,783
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 st March 2025	<u>55,300</u>	<u>125,383</u>	<u>1,755</u>	<u>345</u>	<u>182,783</u>
Depreciation					
As at 31 st March 2024	55,300	125,383	1,755	345	182,783
Charge for year	-	-	-	-	-
As at 31 st March 2025	<u>55,300</u>	<u>125,383</u>	<u>1,755</u>	<u>345</u>	<u>182,783</u>
Net Book Value					
As at 31 st March 2024	-	-	-	-	-
As at 31 st March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 March 2025 £	31 March 2024 £
Trade Debtors	11,486	16,115
Other Debtors	197	235
VAT	-	1,246
Prepayments	-	-
	<u>11,683</u>	<u>17,596</u>

NOTES TO THE ACCOUNTS
Year ended 31 March 2025

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 March 2025 £	31 March 2024 £
Trade Creditors	9,653	21,744
PAYE Payable	2,193	1,971
Deferred Grant Income	-	-
Other Creditors	1,497	257
VAT	821	-
	<u>14,164</u>	<u>23,972</u>

10 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	31 March 2025 £	31 March 2024 £
Loan	<u>20,000</u>	<u>20,000</u>

This loan is a long-term Trustee Loan with no repayment date and is on a no interest basis.