

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2021**  
**for**  
**Love Withington Baths**

Ascendis  
Chartered Certified Accountants & Business Advisor  
Unit 3, Building 2  
The Colony Wilmslow  
Altrincham Road  
Wilmslow  
Cheshire  
SK9 4LY

**Love Withington Baths**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7 to 8
<b>Cash Flow Statement</b>	9
<b>Notes to the Cash Flow Statement</b>	10
<b>Notes to the Financial Statements</b>	11 to 17
<b>Detailed Statement of Financial Activities</b>	18 to 19

**Love Withington Baths**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

**Love Withington Baths**  
**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**OBJECTIVES AND ACTIVITIES**

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Objectives and aims

The objects of Love Withington Baths are to:

1.1 To advance the education of the public, and the knowledge and appreciation of the heritage of South Manchester by the preservation of the buildings known as Withington Baths

1.2 To advance education by the provision of facilities for physical education and swimming lessons at the Baths;

1.3 To advance the health of the public by the provision of facilities for swimming, exercise and physical therapies at the Baths for the Intended Beneficiaries;

1.4 To advance amateur sport by the provision of facilities for swimming and other sports at the Baths for the Intended Beneficiaries;

1.5 To promote community development in an area of social and economic deprivation by the promotion of urban regeneration in particular in the areas of Withington and Old Moat, South Manchester, as follows:

1.5.1 the creation of training and employment opportunities by the provision of workspace, buildings, and/or land for use on favourable terms;

1.5.2 the maintenance, improvement or provision of public amenities;

1.5.3 the preservation of buildings or sites of historic or architectural importance.

1.6 the provision of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, have need of such facilities.

1.7 To promote for the benefit of the inhabitants of Withington and Old Moat in South Manchester and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

**2. Strategy to achieve the objectives**

Love Withington Baths took over the running of Withington Baths and Leisure Centre in June 2015. Previous years have focused upon the diversification of our leisure services so that we can meet the needs of all in our community and we have undertaken a number of capital projects to ensure that we can improve member experience. This year has obviously been very different. Covid hit in March 2020 and the whole of this financial year has therefore been impacted by the pandemic. Our focus has been on supporting staff and providing services to our members to the extent we were permitted to do so under government regulations. This has meant that the Baths has been closed completely for certain times during the financial year and even when it has been open, we have only been able to deliver a limited number of services and to a limited number of people. The one capital project this year been the completion of our sauna which is now a really relaxing space. This was finally opened in October.

**3. Main activities undertaken during the year**

The facility has been operated as follows:

Fully closed from 1st April (actually closed on 20th March 2020) through to 26th July - we ran limited on-line classes during that time

## **Love Withington Baths**

### **Report of the Trustees** **for the Year Ended 31 March 2021**

27th July - 4th November: all services except Sauna were open but with restricted numbers in line with government/Swim England guidance

5th November - 1st December: on-line classes re-launched and physiotherapy stayed open throughout as an exempt activity

2nd December - 30th December: swimming pool and gym open but with on-line classes only (Tier 3)

31st December - 30th March (continued until 11th April): closed for everything other than physiotherapy and on-line classes (Tier 4)

- Continued to run external communications including social media which was our main means of keeping in touch with members, letting them know what was happening and what on-line activities were available.
- Completed the refurbishment of our sauna to create a really high-quality space, equipped with showers - this opened for the first time in October 2020

Provision of our core services. We have:

- Provided gym services to approximately 1,600 members
- Provided swimming for 480 children through our schools swimming programme
- Provided after-school swimming for over 550 children every week of the year
- Provided our Baby Swimming programme for 50 Under 3's
- Delivered 1-2-1 swimming lessons for young people and adults
- Provided a Family Fun swim every Sunday morning

Additional services. We have also:

- Hosted 3 PARS classes for the NHS each week for an average of 10 people per class
- Delivered 2 classes per week for older people free of charge (Silver Circuits) and 2 weekly table tennis sessions also targeting older people
- Run a much-increased number of lifeguard training courses over the year with a 100% success rate
- Running club is now up to 25 regulars

#### **4. Trustee Review**

This has been a difficult year. We know that the community benefit enormously from the services we provide and that for many, their activity at the gym is a vital part of their social life. It has been very frustrating and disappointing that we have not been able to provide these services. It has also not been easy for staff who have had to deal with considerable uncertainty throughout the year and have returned to work in conditions which have been unfamiliar and ensuring that customers felt comfortable.

As a general rule, we have looked to re-open as soon as we were able to and have put on the maximum level of services as soon as we could, choosing to invest in additional staff and other support measures to ensure that these services were delivered in accordance with guidance and regulations. Our membership of Community Leisure UK has been essential during this year in terms of learning from (and supporting) other single site operators.

We have accessed a range of external financial support during the year. The furlough assistance in particular has been vital but we have also secured grants administered by the City Council and from Sport England which have allowed us to sustain the business.

Financially, we remain in good health despite significant losses this year. We began the year with £528,270 in the bank and end it with £384,196. This aligns with our profit and loss which shows a loss of around £145,000 across the year. It should be noted that £104,000 of this 'loss' has been spent on capital works - the sauna. The actual cash loss therefore is around £40,000. Our reserve of £50,000 remains in place as does our £230,000 co-financing contribution towards the NLHF project.

#### **5. Future developments**

In 2021/22 we aim to:

- Re-open the facility following the full easing of Covid-19 restrictions and return to pre-Covid levels for all dry-side activities

**Love Withington Baths**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

- Increase numbers in our after-school swim classes to 700 and in baby classes to 140
- Look after our staff during the return to 'normality' and if there any future lockdowns/restrictions
- Begin the construction phase of our National Lottery Heritage Project
- Promote the co-working space so that we hit our targets for user numbers
- Sign a long-term lease with Manchester City Council.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

09515855 (England and Wales)

**Registered Charity number**

1167366

**Registered office**

Unit 3, Building 2  
The Colony Wilmslow  
Altrincham Road  
Wilmslow  
Cheshire  
SK9 4LY

**Trustees**

S N Astley Landlord Property Devmt (resigned 31.3.21)  
A De Araujo Business Change Manager  
D Payne  
P Smith Director  
D Shannon Director  
Ms J Green

**Company Secretary**

W B R Pinnock

**Independent Examiner**

Ascendis  
Chartered Certified Accountants & Business Advisor  
Unit 3, Building 2  
The Colony Wilmslow  
Altrincham Road  
Wilmslow  
Cheshire  
SK9 4LY

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
P Smith - Trustee

**Independent Examiner's Report to the Trustees of**  
**Love Withington Baths**

**Independent examiner's report to the trustees of Love Withington Baths ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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.

Ascendis Business Services Limited  
ACCA  
Ascendis  
Chartered Certified Accountants & Business Advisor  
Unit 3, Building 2  
The Colony Wilmslow  
Altrincham Road  
Wilmslow  
Cheshire  
SK9 4LY

Date: .....

**Love Withington Baths**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	15,700	-	15,700	7,141
Other trading activities	4	506,801	-	506,801	911,631
Investment income	5	330	-	330	886
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>		522,831	-	522,831	919,658
 <b>EXPENDITURE ON</b>					
Resources expended	6	589,060	15,804	604,864	693,055
Other		-	-	-	5,307
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>		589,060	15,804	604,864	698,362
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		(66,229)	(15,804)	(82,033)	221,296
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		692,751	67,850	760,601	539,305
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		626,522	52,046	678,568	760,601
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements



**Love Withington Baths**

**Balance Sheet**  
**31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	261,373	68,786	330,159	292,680
<b>CURRENT ASSETS</b>					
Debtors	13	1,749	-	1,749	1,762
Cash at bank		385,696	-	385,696	529,749
		<u>387,445</u>	<u>-</u>	<u>387,445</u>	<u>531,511</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(22,296)	(16,740)	(39,036)	(46,850)
		<u>365,149</u>	<u>(16,740)</u>	<u>348,409</u>	<u>484,661</u>
<b>NET CURRENT ASSETS</b>					
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		626,522	52,046	678,568	777,341
<b>CREDITORS</b>					
Amounts falling due after more than one year	15	-	-	-	(16,740)
		<u>626,522</u>	<u>52,046</u>	<u>678,568</u>	<u>760,601</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>	17				
Unrestricted funds				626,522	692,751
Restricted funds				52,046	67,850
				<u>678,568</u>	<u>760,601</u>
<b>TOTAL FUNDS</b>					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Love Withington Baths**

**Balance Sheet - continued**

**31 March 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

.....  
P Smith - Trustee

**Love Withington Baths**

**Cash Flow Statement**  
**for the Year Ended 31 March 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(20,642)	227,676
Net cash (used in)/provided by operating activities		(20,642)	227,676
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(105,702)	(142,979)
Interest received		330	886
Net cash used in investing activities		(105,372)	(142,093)
<b>Cash flows from financing activities</b>			
Loan repayments in year		(18,039)	(15,804)
Net cash used in financing activities		(18,039)	(15,804)
<b>Change in cash and cash equivalents in the reporting period</b>		(144,053)	69,779
<b>Cash and cash equivalents at the beginning of the reporting period</b>		529,749	459,970
<b>Cash and cash equivalents at the end of the reporting period</b>		385,696	529,749

The notes form part of these financial statements

**Love Withington Baths**

**Notes to the Cash Flow Statement**  
**for the Year Ended 31 March 2021**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(82,033)	221,296
<b>Adjustments for:</b>		
Depreciation charges	68,223	46,888
Interest received	(330)	(886)
Decrease in debtors	13	3,006
Decrease in creditors	(6,515)	(42,628)
	<hr/>	<hr/>
<b>Net cash (used in)/provided by operations</b>	<u>(20,642)</u>	<u>227,676</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.20 £	Cash flow £	At 31.3.21 £
<b>Net cash</b>			
Cash at bank	529,749	(144,053)	385,696
	<hr/>	<hr/>	<hr/>
	529,749	(144,053)	385,696
	<hr/>	<hr/>	<hr/>
<b>Debt</b>			
Debts falling due within 1 year	(18,039)	1,299	(16,740)
Debts falling due after 1 year	(16,740)	16,740	-
	<hr/>	<hr/>	<hr/>
	(34,779)	18,039	(16,740)
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<u>494,970</u>	<u>(126,014)</u>	<u>368,956</u>

The notes form part of these financial statements

## **Love Withington Baths**

### **Notes to the Financial Statements** **for the Year Ended 31 March 2021**

#### **1. STATE AID**

During the year of 2019 Love Withington Baths received a £53,000 loan. During 2020 & 2021 they made repayments on this loan of £36,260, leaving a remaining balance of £16,740 of this constituted state aid.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

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

Improvements to property	- 15% on reducing balance
Plant and machinery	- 25% on reducing balance

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

The total future minimum operating lease repayments are as follows:

- Not later than one year £16,740
- Later than one year and not later than five years nil

Total lease payments recognised as expense during year ended March 2021: £3,073

**Love Withington Baths**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**3. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	15,700	7,141

**4. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Membership fees	185,793	582,631
Shop income	2,357	6,814
Room hire	5,806	26,260
Use of swimming pool	158,779	295,926
Government grant & CJRS	154,066	-
	506,801	911,631

**5. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	330	886

**6. RESOURCES EXPENDED**

**Raising donations and legacies**

	2021	2020
	£	£
Support costs	585,007	611,396

**Other trading activities**

	2021	2020
	£	£
Purchases	723	12,369
Staff costs	19,134	69,290
	19,857	81,659
Aggregate amounts	604,864	693,055

**Love Withington Baths**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**7. SUPPORT COSTS**

	Management	Finance	Other	Totals
	£	£	£	£
Raising donations and legacies	<u>367,499</u>	<u>89,973</u>	<u>127,535</u>	<u>585,007</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	68,223	46,888
Other operating leases	<u>5,244</u>	<u>5,244</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

Trustees' remuneration totalled £9,270 for the year ended 31st March 2021, (£9,270 for 31st March 2020).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**10. STAFF COSTS**

	2021	2020
	£	£
Wages and salaries	362,178	397,710
Social security costs	<u>20,713</u>	<u>19,646</u>
	<u>382,891</u>	<u>417,356</u>

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

	2021	2020
Average employees	<u>24</u>	<u>21</u>

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

**Love Withington Baths**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	7,141	-	7,141
Other trading activities	911,631	-	911,631
Investment income	886	-	886
<b>Total</b>	919,658	-	919,658
<b>EXPENDITURE ON</b>			
Resources expended	693,055	-	693,055
Other	5,307	-	5,307
<b>Total</b>	698,362	-	698,362
<b>NET INCOME</b>	221,296	-	221,296
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	471,455	67,850	539,305
<b>TOTAL FUNDS CARRIED FORWARD</b>	692,751	67,850	760,601

**12. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 April 2020	339,171	24,426	363,597
Additions	104,642	1,060	105,702
At 31 March 2021	443,813	25,486	469,299
<b>DEPRECIATION</b>			
At 1 April 2020	64,406	6,511	70,917
Charge for year	61,999	6,224	68,223
At 31 March 2021	126,405	12,735	139,140
<b>NET BOOK VALUE</b>			
At 31 March 2021	317,408	12,751	330,159
At 31 March 2020	274,765	17,915	292,680



**Love Withington Baths**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Prepayments	1,749	1,762
	<u>1,749</u>	<u>1,762</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Other loans (see note 16)	16,740	18,039
Trade creditors	114	3,384
Social security and other taxes	19,406	9,761
Other creditors	1,341	1,177
Accruals and deferred income	1,435	14,489
	<u>39,036</u>	<u>46,850</u>

**15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021	2020
	£	£
Other loans (see note 16)	-	16,740
	<u>-</u>	<u>16,740</u>

**16. LOANS**

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Other loans	16,740	18,039
	<u>16,740</u>	<u>18,039</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	-	16,740
	<u>-</u>	<u>16,740</u>

**17. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	692,751	(66,229)	626,522
<b>Restricted funds</b>			
Northern Impact Fund	27,000	-	27,000
Heritage Lottery Fund	40,850	(15,804)	25,046
	<u>67,850</u>	<u>(15,804)</u>	<u>52,046</u>
<b>TOTAL FUNDS</b>	<u>760,601</u>	<u>(82,033)</u>	<u>678,568</u>

**Love Withington Baths**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**17. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	522,831	(589,060)	(66,229)
<b>Restricted funds</b>			
Heritage Lottery Fund	-	(15,804)	(15,804)
<b>TOTAL FUNDS</b>	<u>522,831</u>	<u>(604,864)</u>	<u>(82,033)</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	471,455	221,296	692,751
<b>Restricted funds</b>			
Northern Impact Fund	27,000	-	27,000
Heritage Lottery Fund	40,850	-	40,850
	<u>67,850</u>	<u>-</u>	<u>67,850</u>
<b>TOTAL FUNDS</b>	<u>539,305</u>	<u>221,296</u>	<u>760,601</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	919,658	(698,362)	221,296
<b>TOTAL FUNDS</b>	<u>919,658</u>	<u>(698,362)</u>	<u>221,296</u>

**Love Withington Baths**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**17. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	471,455	155,067	626,522
<b>Restricted funds</b>			
Northern Impact Fund	27,000	-	27,000
Heritage Lottery Fund	40,850	(15,804)	25,046
	<u>67,850</u>	<u>(15,804)</u>	<u>52,046</u>
<b>TOTAL FUNDS</b>	<u>539,305</u>	<u>139,263</u>	<u>678,568</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,442,489	(1,287,422)	155,067
<b>Restricted funds</b>			
Heritage Lottery Fund	-	(15,804)	(15,804)
	<u>1,442,489</u>	<u>(1,303,226)</u>	<u>139,263</u>
<b>TOTAL FUNDS</b>	<u>1,442,489</u>	<u>(1,303,226)</u>	<u>139,263</u>

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**Love Withington Baths**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	15,700	7,141
<b>Other trading activities</b>		
Membership fees	185,793	582,631
Shop income	2,357	6,814
Room hire	5,806	26,260
Use of swimming pool	158,779	295,926
Government grant & CJRS	154,066	-
	<hr/> 506,801	<hr/> 911,631
<b>Investment income</b>		
Deposit account interest	330	886
	<hr/>	<hr/>
<b>Total incoming resources</b>	522,831	919,658
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	723	12,369
Instructors and classes	19,134	69,290
	<hr/> 19,857	<hr/> 81,659
<b>Support costs</b>		
<b>Management</b>		
Wages and pension	343,044	328,420
Social security	20,713	19,646
Staff training & uniform	1,434	10,203
Advertising	2,308	13,125
	<hr/> 367,499	<hr/> 371,394
<b>Finance</b>		
Other operating leases	5,244	5,244
Rates and water	6,069	19,749
Insurance	9,957	11,753
Light and heat	42,064	51,097
Accountancy	12,504	12,480
Loan interest	3,073	5,307
Bank charges	2,223	4,793
Carried forward	81,134	110,423

This page does not form part of the statutory financial statements

**Love Withington Baths**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	2021 £	2020 £
<b>Finance</b>		
Brought forward	81,134	110,423
Legal & professional	8,839	10,811
	<hr/>	<hr/>
	89,973	121,234
 <b>Other</b>		
Sundry expenses	3,829	4,916
Computer consumables	5,893	7,860
Telephone	1,469	1,202
Postage and stationery	97	1,204
Repairs & cleaning	46,670	57,029
Equipment & consumables	1,354	4,976
Depreciation of tangible fixed assets	68,223	46,888
	<hr/>	<hr/>
	127,535	124,075
	<hr/>	<hr/>
Total resources expended	604,864	698,362
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<u>(82,033)</u>	<u>221,296</u>

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