

CARNFORTH COMMUNITY SWIMMING POOL LTD

England & Wales · Charity number 1176769

Details

Status Registered

Legal form Charitable company

Company number [10971332](#)

Registered 2018-01-22

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

Contact

Address Carnforth Community Swimming Pool
Kellet Road
Carnforth
Lancashire
LA5 9LS

Phone 01524734699

Email office@carnforthpool.org

Website <https://www.carnforthpool.org>

Activities

Objects: TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF CARNFORTH AND THE SURROUNDING AREA, THE PROVISION OF FACILITIES FOR LEISURE FOR THE PUBLIC AT LARGE, IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECTIVE OF IMPROVING THEIR CONDITIONS OF LIFE, IN PARTICULAR BY THE PROVISION OF FACILITIES FOR SWIMMING AND OTHER FITNESS AND WELLBEING ACTIVITIES.

Activities: To operate Carnforth Community Swimming Pool for the benefit of all members of the public to include in particular, promoting the leisure, health and safety benefits of swimming for all ages and especially teaching young persons to swim.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Recreation
- **Who:** Children/young People, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£373,003	£257,119	-	-
2023-12-31	£328,730	£273,304	-	-
2022-12-31	£256,649	£248,725	-	-
2021-12-31	£204,731	£174,747	-	-
2020-12-31	£279,095	£292,449	-	-

Trustees

Name	Role	Appointed
David James Downes		2025-03-05
JOHN BLOWES MBE		2017-09-19
James Maurice Grisenthwaite		2020-07-14
Phillippa Williamson		2025-09-02

CARNFORTH COMMUNITY SWIMMING POOL LTD

England & Wales - Charity number 1176769

Accounts

REGISTERED COMPANY NUMBER: 10971332 (England and Wales)
REGISTERED CHARITY NUMBER: 1176769

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
CARNFORTH COMMUNITY SWIMMING POOL LTD**

RfM Fylde Limited
Unit 1D River View
96 High St
Garstang
Preston
Lancashire
PR3 1WZ

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for the Year Ended 31 December 2024**

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CARNFORTH COMMUNITY SWIMMING POOL LTD

REPORT OF THE TRUSTEES for the Year Ended 31 December 2024

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 December 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To operate the Carnforth Community Swimming Pool for the benefit of all members of the public to include in particular, promoting the leisure, health and safety benefits of swimming for all ages, and especially teaching young persons to swim.

Achievement and Performance

There was increased Pool utilisation through the 2024 year, along with the building extension coffee shop becoming recognised for its various uses, to include birthday party guests seeing their children on the giant pool inflatable through the viewing window, and the dual purpose of it being used as a lecture theatre for training of lifeguards and swimming teachers.

All of the good progress comes from the enthusiasm of staff who contribute very significantly to offering a wide variety of activities, especially for over twenty primary schools bringing youngsters for swimming and water safety lessons.

CARNFORTH COMMUNITY SWIMMING POOL LTD

REPORT OF THE TRUSTEES for the Year Ended 31 December 2024

FINANCIAL REVIEW

The 2024 year continued to enjoy good Pool utilisation seven days a week, to include over twenty primary schools bringing pupils for swimming and water safety lessons, resulting in £99,484 income that was a significant portion of the £373,003 for total swimming activities.

Grant funding, public support and Pool reserves enabled the building extension commenced in September 2023 to be completed in May 2024, the extended building expenditure at 31 Dec 2024 was £257,861.

Other aspects such as utility costs, namely gas that fell by £510 and electricity that decreased by £12,283 resulting in a £12,793 decrease year on year.

For the year ended 31 December 2024:

Income and Expenditure

In terms of income:

1. Donations of £6,325 were received.
2. Gift aid of £4,121 was received.
3. Grants of £93,725 were received
4. Swimming activities generated income of £267,427.

Total incoming resources was £373,003.

The expenditure figures comprise:

1. The main expense is Wages (£61,676) and Lifeguards and instructors (£73,166) totalling (£134,842).
2. Coach hire of £34,529 covers the cost of transporting school children to and from the pool.
3. Cost of refurbishment and repairs were £2,925.

The total resources expended was £257,119.

Total incoming resources exceeded resources expended by £115,884.

Balance Sheet

As detailed above with incoming resources exceeding resources expended by £115,884 the carried forward reserves amount to £248,009. See note 12.

Bank balances totalled £15,170.

The reserves are managed to fulfil the objectives of the Charity.

The trustees consider this to be a healthy financial position.

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

10971332 (England and Wales)

Registered Charity number

1176769

CARNFORTH COMMUNITY SWIMMING POOL LTD

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2024**

Registered office

Carnforth Community Swimming Pool
Kellet Road
Carnforth
Lancaster
Lancashire
LA5 9LS

Trustees

Mr J Blowes MBE Chartered Engineer
Mrs E J Paul Manager (resigned 9/8/2025)
Mr J M Grisenthwaite Retired
Mrs H Clarke Manager (resigned 27/4/2025)
D Downes (appointed 5/3/2025)

Independent Examiner

Sarah Flynn FCA
RfM Fylde Limited
Unit 1D River View
96 High St
Garstang
Preston
Lancashire
PR3 1WZ

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

.....
Mr J Blowes MBE - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CARNFORTH COMMUNITY SWIMMING POOL LTD**

Independent examiner's report to the trustees of Carnforth Community Swimming Pool Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

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 member of the Institute of Chartered Accountants in England and Wales, 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.

Sarah Flynn FCA

RfM Fylde Limited
Unit 1D River View
96 High St
Garstang
Preston
Lancashire
PR3 1WZ

Date:

CARNFORTH COMMUNITY SWIMMING POOL LTD

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		10,446	93,725	104,171	65,170
Other trading activities	2	267,427	-	267,427	262,722
Investment income	3	1,405	-	1,405	838
Total		<u>279,278</u>	<u>93,725</u>	<u>373,003</u>	<u>328,730</u>
EXPENDITURE ON					
Charitable activities					
Charitable		255,680	-	255,680	273,304
Other		1,439	-	1,439	-
Total		<u>257,119</u>	<u>-</u>	<u>257,119</u>	<u>273,304</u>
NET INCOME					
Transfers between funds	12	22,159	93,725	115,884	55,426
		95,069	(95,069)	-	-
Net movement in funds		<u>117,228</u>	<u>(1,344)</u>	<u>115,884</u>	<u>55,426</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		129,506	2,619	132,125	76,699
TOTAL FUNDS CARRIED FORWARD		<u><u>246,734</u></u>	<u><u>1,275</u></u>	<u><u>248,009</u></u>	<u><u>132,125</u></u>

The notes form part of these financial statements

CARNFORTH COMMUNITY SWIMMING POOL LTD

**BALANCE SHEET
31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	281,449	-	281,449	121,589
CURRENT ASSETS					
Debtors	9	2,051	-	2,051	1,110
Cash at bank and in hand		14,020	1,275	15,295	25,362
		<u>16,071</u>	<u>1,275</u>	<u>17,346</u>	<u>26,472</u>
CREDITORS					
Amounts falling due within one year	10	(50,786)	-	(50,786)	(15,936)
		<u>(34,715)</u>	<u>1,275</u>	<u>(33,440)</u>	<u>10,536</u>
NET CURRENT ASSETS					
		<u>246,734</u>	<u>1,275</u>	<u>248,009</u>	<u>132,125</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>246,734</u>	<u>1,275</u>	<u>248,009</u>	<u>132,125</u>
NET ASSETS					
		<u>246,734</u>	<u>1,275</u>	<u>248,009</u>	<u>132,125</u>
FUNDS					
	12				
Unrestricted funds				246,734	129,506
Restricted funds				1,275	2,619
TOTAL FUNDS				<u>248,009</u>	<u>132,125</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 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

CARNFORTH COMMUNITY SWIMMING POOL LTD

BALANCE SHEET - continued
31 December 2024

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:

.....
Mr J Blowes MBE - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2024**

1. 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.

Plant and machinery - 15% 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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024**

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Lifeguard training	5,671	3,825
School swimming	99,484	98,090
Group swimming	9,560	8,255
Goods for resale	8,589	9,020
Public swimming	144,123	143,532
	<u>267,427</u>	<u>262,722</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	1,405	838
	<u>1,405</u>	<u>838</u>

4. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	3,379	3,106
	<u>3,379</u>	<u>3,106</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

6. STAFF COSTS

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

	2024	2023
Full and part time	3	3
	<u>3</u>	<u>3</u>

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

CARNFORTH COMMUNITY SWIMMING POOL LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,170	53,000	65,170
Other trading activities	262,722	-	262,722
Investment income	838	-	838
Total	<u>275,730</u>	<u>53,000</u>	<u>328,730</u>
EXPENDITURE ON			
Charitable activities			
Charitable	272,606	698	273,304
NET INCOME			
Transfers between funds	3,124	52,302	55,426
	49,683	(49,683)	-
Net movement in funds	<u>52,807</u>	<u>2,619</u>	<u>55,426</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	76,699	-	76,699
TOTAL FUNDS CARRIED FORWARD	<u>129,506</u>	<u>2,619</u>	<u>132,125</u>

8. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 January 2024	103,988	28,252	132,240
Additions	153,873	9,366	163,239
At 31 December 2024	<u>257,861</u>	<u>37,618</u>	<u>295,479</u>
DEPRECIATION			
At 1 January 2024	-	10,651	10,651
Charge for year	-	3,379	3,379
At 31 December 2024	<u>-</u>	<u>14,030</u>	<u>14,030</u>
NET BOOK VALUE			
At 31 December 2024	<u>257,861</u>	<u>23,588</u>	<u>281,449</u>
At 31 December 2023	<u>103,988</u>	<u>17,601</u>	<u>121,589</u>

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments and accrued income	2,051	1,110
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other loans (see note 11)	40,975	15,000
Social security and other taxes	902	(8,924)
Pension control account	256	237
Accrued expenses	8,653	9,623
	<u> </u>	<u> </u>
	<u>50,786</u>	<u>15,936</u>

11. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Other loans	40,975	15,000
	<u> </u>	<u> </u>

12. MOVEMENT IN FUNDS

	At 1/1/24	Net movement	Transfers	At
	£	in funds	between	31/12/24
	£	£	funds	£
	£	£	£	£
Unrestricted funds				
General fund	106,888	21,805	105,616	234,309
Sinking fund	22,618	-	(10,193)	12,425
New extension	-	354	(354)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	129,506	22,159	95,069	246,734
Restricted funds				
New extension	-	93,725	(93,725)	-
Power to Change	2,619	-	(1,344)	1,275
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	2,619	93,725	(95,069)	1,275
TOTAL FUNDS	<u>132,125</u>	<u>115,884</u>	<u>-</u>	<u>248,009</u>

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	278,336	(256,531)	21,805
New extension	942	(588)	354
	<hr/>	<hr/>	<hr/>
	279,278	(257,119)	22,159
Restricted funds			
New extension	93,725	-	93,725
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>373,003</u>	<u>(257,119)</u>	<u>115,884</u>

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	54,081	1,409	51,398	106,888
Sinking fund	22,618	-	-	22,618
New extension	-	1,715	(1,715)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	76,699	3,124	49,683	129,506
Restricted funds				
New extension	-	48,000	(48,000)	-
Power to Change	-	4,302	(1,683)	2,619
	<hr/>	<hr/>	<hr/>	<hr/>
	-	52,302	(49,683)	2,619
TOTAL FUNDS	<u>76,699</u>	<u>55,426</u>	<u>-</u>	<u>132,125</u>

CARNFORTH COMMUNITY SWIMMING POOL LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	266,471	(265,062)	1,409
New extension	9,259	(7,544)	1,715
	<u>275,730</u>	<u>(272,606)</u>	<u>3,124</u>
Restricted funds			
New extension	48,000	-	48,000
Power to Change	5,000	(698)	4,302
	<u>53,000</u>	<u>(698)</u>	<u>52,302</u>
TOTAL FUNDS	<u>328,730</u>	<u>(273,304)</u>	<u>55,426</u>

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

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	54,081	23,214	157,014	234,309
Sinking fund	22,618	-	(10,193)	12,425
New extension	-	2,069	(2,069)	-
	<u>76,699</u>	<u>25,283</u>	<u>144,752</u>	<u>246,734</u>
Restricted funds				
New extension	-	141,725	(141,725)	-
Power to Change	-	4,302	(3,027)	1,275
	<u>-</u>	<u>146,027</u>	<u>(144,752)</u>	<u>1,275</u>
TOTAL FUNDS	<u>76,699</u>	<u>171,310</u>	<u>-</u>	<u>248,009</u>

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024**

12. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	544,807	(521,593)	23,214
New extension	10,201	(8,132)	2,069
	<hr/>	<hr/>	<hr/>
	555,008	(529,725)	25,283
Restricted funds			
New extension	141,725	-	141,725
Power to Change	5,000	(698)	4,302
	<hr/>	<hr/>	<hr/>
	146,725	(698)	146,027
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	701,733	(530,423)	171,310
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Restricted Income Funds

These comprise funds designated for specific purposes as highlighted above.

Unrestricted Income Funds

General Fund

The general unrestricted fund represents free funds of the charity which can be applied at the discretion of the trustees.

Designated Sinking Fund

The designated Sinking Fund represents funds from Lancashire County Council that the trustees have put aside from general funds to aid cash flow in the first year.

13. OTHER FINANCIAL COMMITMENTS

The building and swimming pool are on a 125 year lease from Lancashire County Council with an annual peppercorn rent.

14. RELATED PARTY DISCLOSURES

During the year, the Charity entered into an arrangement with one of the Trustees, Mr John Blowes, whereby Mr Blowes loaned £40,000 to the Charity with interest chargeable at 3.5% per annum, charged monthly on unpaid principal.

The total interest charged during the year, and payable to Mr Blowes was £1,439.00, with repayments made by the Charity totalling £464.11, leaving the balance of the monies owed to Mr Blowes at the year end as £40,974.89.

CARNFORTH COMMUNITY SWIMMING POOL LTD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2024**

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,325	10,646
Gift aid	4,121	399
Grants	93,725	54,125
	<hr/>	<hr/>
	104,171	65,170
Other trading activities		
Lifeguard training	5,671	3,825
School swimming	99,484	98,090
Group swimming	9,560	8,255
Goods for resale	8,589	9,020
Public swimming	144,123	143,532
	<hr/>	<hr/>
	267,427	262,722
Investment income		
Deposit account interest	1,405	838
	<hr/>	<hr/>
Total incoming resources	373,003	328,730
EXPENDITURE		
Charitable activities		
Wages	61,676	58,667
Pensions	1,227	1,297
Rates and water	8,100	7,669
Insurance	6,156	7,912
Light and heat	46,405	59,198
Telephone	434	316
Postage and stationery	756	1,029
Advertising	120	128
Sundries	885	1,012
Coach hire	34,529	33,250
Repairs and renewals	2,925	4,787
Water treatment	2,401	4,818
Maintenance	2,060	2,949
Goods for resale	5,771	5,229
Lifeguards and instructors	73,166	71,701
Training	2,190	2,047
Computer costs	-	6
Cleaning and waste disposal	860	782
Hire of Equipment	1,293	-
Plant and machinery	3,379	3,106
	<hr/>	<hr/>
	254,333	265,903

This page does not form part of the statutory financial statements

CARNFORTH COMMUNITY SWIMMING POOL LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2024

	2024 £	2023 £
Charitable activities		
Other		
Other interest payable	1,439	-
Support costs		
Management		
Grant applications	-	4,806
Finance		
Bank charges	47	36
Governance costs		
Accountancy and legal fees	1,300	1,300
Legal fees	-	1,259
	<u>1,300</u>	<u>2,559</u>
Total resources expended	<u>257,119</u>	<u>273,304</u>
Net income	<u><u>115,884</u></u>	<u><u>55,426</u></u>

This page does not form part of the statutory financial statements

CARNFORTH COMMUNITY SWIMMING POOL LTD

England & Wales - Charity number 1176769

Accounts

REGISTERED COMPANY NUMBER: 10971332 (England and Wales)
REGISTERED CHARITY NUMBER: 1176769

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
CARNFORTH COMMUNITY SWIMMING POOL LTD**

RfM Fylde Limited
Summerdale
Head Dyke Lane
Pilling
Lancashire
PR3 6SJ

CARNFORTH COMMUNITY SWIMMING POOL LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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CARNFORTH COMMUNITY SWIMMING POOL LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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 December 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To operate the Carnforth Community Swimming Pool for the benefit of all members of the public to include in particular, promoting the leisure, health and safety benefits of swimming for all ages, and especially teaching young persons to swim.

Achievement and Performance

The Pool continued to have good utilisation through 2023, with profits over this past few years ploughed back into facility improvements, by way of match funding the construction of a building extension, with a patron coffee shop that doubles as a lecture room upstairs, and two extra toilets and much needed storage on the ground floor.

All of the good progress comes from the enthusiasm of staff who contribute very significantly to offering a wide variety of activities, especially for over twenty primary schools bringing youngsters for swimming and water safety lessons.

CARNFORTH COMMUNITY SWIMMING POOL LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

The 2023 year continued to enjoy good Pool utilisation seven days a week, to include over twenty primary schools bringing pupils for swimming and water safety lessons, resulting in £97,505 income that was a significant portion of the £262,722 for total swimming activities.

Grant funding, public support and Pool reserves enabled the anticipated building extension to commence in September 2023 and be completed April 2024, the extended building expenditure at 31 Dec 2023 was £101,834.

Other aspects such as utility costs, namely gas that fell by £1,329 and electricity that increased by £8,740 resulting in a £7,411 increase, should be more stable going forward as contracts have been locked in until 2026.

For the year ended 31 December 2023:

Income and Expenditure

In terms of income:

1. Donations of £10,646 were received.
2. Gift aid of £399 was received.
3. Grants of £54,125 were received
4. Swimming activities generated income of £262,722.

Total incoming resources was £328,730.

The expenditure figures comprise:

1. The main expense is Wages (£58,667) and Lifeguards and instructors (£71,701) totalling (£130,368).
2. Coach hire of £33,250 covers the cost of transporting school children to and from the pool.
3. Cost of refurbishment and repairs were £4,787.

The total resources expended was £273,304.

Total incoming resources exceeded resources expended by £55,426.

Balance Sheet

As detailed above with incoming resources exceeding resources expended by £55,426 the carried forward reserves amount to £132,125. See note 12.

Bank balances totalled £29,427.

The reserves are managed to fulfil the objectives of the Charity.

The trustees consider this to be a healthy financial position.

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

10971332 (England and Wales)

Registered Charity number

1176769

CARNFORTH COMMUNITY SWIMMING POOL LTD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

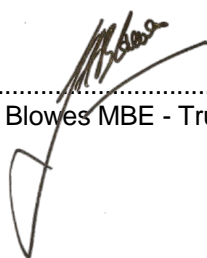
Registered office

Carnforth Community Swimming Pool
Kellet Road
Carnforth
Lancaster
Lancashire
LA5 9LS

Trustees

Mr J Blowes MBE Chartered Engineer
Mrs E J Paul Manager
Mr J M Grisenthwaite Retired
Mrs H Clarke Manager (appointed 12/6/2023)

Approved by order of the board of trustees on 27th September 2024 and signed on its behalf by:


.....
Mr J Blowes MBE - Trustee

CARNFORTH COMMUNITY SWIMMING POOL LTD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		12,170	53,000	65,170	12,985
Other trading activities	2	262,722	-	262,722	243,452
Investment income	3	838	-	838	212
Total		<u>275,730</u>	<u>53,000</u>	<u>328,730</u>	<u>256,649</u>
 EXPENDITURE ON					
Charitable activities					
Charitable		<u>272,606</u>	<u>698</u>	<u>273,304</u>	<u>248,725</u>
 NET INCOME					
Transfers between funds	12	3,124 <u>49,683</u>	52,302 <u>(49,683)</u>	55,426 <u>-</u>	7,924 <u>-</u>
Net movement in funds		52,807	2,619	55,426	7,924
 RECONCILIATION OF FUNDS					
Total funds brought forward		76,699	-	76,699	68,775
 TOTAL FUNDS CARRIED FORWARD		 <u><u>129,506</u></u>	 <u><u>2,619</u></u>	 <u><u>132,125</u></u>	 <u><u>76,699</u></u>

The notes form part of these financial statements

CARNFORTH COMMUNITY SWIMMING POOL LTD

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	121,589	-	121,589	22,585
CURRENT ASSETS					
Debtors	9	1,110	-	1,110	586
Cash at bank and in hand		22,743	2,619	25,362	59,472
		<u>23,853</u>	<u>2,619</u>	<u>26,472</u>	<u>60,058</u>
CREDITORS					
Amounts falling due within one year	10	(15,936)	-	(15,936)	(5,944)
		<u>7,917</u>	<u>2,619</u>	<u>10,536</u>	<u>54,114</u>
NET CURRENT ASSETS					
		<u>129,506</u>	<u>2,619</u>	<u>132,125</u>	<u>76,699</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>129,506</u>	<u>2,619</u>	<u>132,125</u>	<u>76,699</u>
NET ASSETS					
		<u><u>129,506</u></u>	<u><u>2,619</u></u>	<u><u>132,125</u></u>	<u><u>76,699</u></u>
FUNDS					
	12			129,506	76,699
Unrestricted funds				2,619	-
Restricted funds				<u>132,125</u>	<u>76,699</u>
TOTAL FUNDS					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 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.

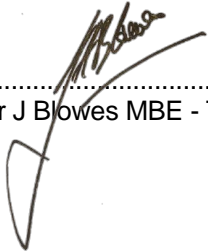
CARNFORTH COMMUNITY SWIMMING POOL LTD

BALANCE SHEET - continued
31 DECEMBER 2023

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 ~~27th September 2024~~ and were signed on its behalf by:

.....
Mr J Blowes MBE - Trustee

A handwritten signature in black ink, appearing to read 'J Blowes', is written over a horizontal dotted line. Below the signature is a large, simple, hand-drawn loop.

CARNFORTH COMMUNITY SWIMMING POOL LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. 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.

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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Lifeguard training	3,825	3,100
School swimming	98,090	83,629
Group swimming	8,255	9,811
Goods for resale	9,020	8,227
Public swimming	143,532	138,685
	<u>262,722</u>	<u>243,452</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	838	212
	<u>838</u>	<u>212</u>

4. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	3,106	3,330
	<u>3,106</u>	<u>3,330</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

6. STAFF COSTS

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

	2023	2022
Full and part time	3	3
	<u>3</u>	<u>3</u>

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

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,684	8,301	12,985
Other trading activities	243,452	-	243,452
Investment income	212	-	212
Total	<u>248,348</u>	<u>8,301</u>	<u>256,649</u>
 EXPENDITURE ON			
Charitable activities			
Charitable	248,662	63	248,725
NET INCOME/(EXPENDITURE)	(314)	8,238	7,924
Transfers between funds	8,428	(8,428)	-
Net movement in funds	8,114	(190)	7,924
 RECONCILIATION OF FUNDS			
Total funds brought forward	68,585	190	68,775
TOTAL FUNDS CARRIED FORWARD	<u><u>76,699</u></u>	<u><u>-</u></u>	<u><u>76,699</u></u>

8. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 January 2023	3,710	26,420	30,130
Additions	100,278	1,832	102,110
At 31 December 2023	<u>103,988</u>	<u>28,252</u>	<u>132,240</u>
 DEPRECIATION			
At 1 January 2023	-	7,545	7,545
Charge for year	-	3,106	3,106
At 31 December 2023	<u>-</u>	<u>10,651</u>	<u>10,651</u>
 NET BOOK VALUE			
At 31 December 2023	<u>103,988</u>	<u>17,601</u>	<u>121,589</u>
At 31 December 2022	<u><u>3,710</u></u>	<u><u>18,875</u></u>	<u><u>22,585</u></u>

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments and accrued income	1,110	586
	<u>1,110</u>	<u>586</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other loans (see note 11)	15,000	-
Social security and other taxes	(8,924)	(1,618)
Other creditors	-	1,318
Pension control account	237	-
Accrued expenses	9,623	6,244
	<u>15,936</u>	<u>5,944</u>

11. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Other loans	15,000	-
	<u>15,000</u>	<u>-</u>

12. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	Transfers between funds	At 31/12/23
	£	£	£	£
Unrestricted funds				
General fund	54,081	1,409	51,398	106,888
Sinking fund	22,618	-	-	22,618
New extension	-	1,715	(1,715)	-
	<u>76,699</u>	<u>3,124</u>	<u>49,683</u>	<u>129,506</u>
Restricted funds				
New extension	-	48,000	(48,000)	-
Power to Change	-	4,302	(1,683)	2,619
	<u>-</u>	<u>52,302</u>	<u>(49,683)</u>	<u>2,619</u>
TOTAL FUNDS	<u>76,699</u>	<u>55,426</u>	<u>-</u>	<u>132,125</u>

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	266,471	(265,062)	1,409
New extension	9,259	(7,544)	1,715
	<hr/>	<hr/>	<hr/>
	275,730	(272,606)	3,124
Restricted funds			
New extension	48,000	-	48,000
Power to Change	5,000	(698)	4,302
	<hr/>	<hr/>	<hr/>
	53,000	(698)	52,302
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	328,730	(273,304)	55,426

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General fund	43,585	(314)	8,428	51,699
Sinking fund	25,000	-	-	25,000
	<hr/>	<hr/>	<hr/>	<hr/>
	68,585	(314)	8,428	76,699
Restricted funds				
Assistance for marketing and revenue	190	-	(190)	-
Energy saving plant and equipment	-	8,238	(8,238)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	190	8,238	(8,428)	-
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	68,775	7,924	-	76,699

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	248,348	(248,662)	(314)
Restricted funds			
Energy saving plant and equipment	8,301	(63)	8,238
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	256,649	(248,725)	7,924

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. MOVEMENT IN FUNDS - continued

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

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	43,585	1,095	59,826	104,506
Sinking fund	25,000	-	-	25,000
New extension	-	1,715	(1,715)	-
	<u>68,585</u>	<u>2,810</u>	<u>58,111</u>	<u>129,506</u>
Restricted funds				
Assistance for marketing and revenue	190	-	(190)	-
Energy saving plant and equipment	-	8,238	(8,238)	-
New extension	-	48,000	(48,000)	-
Power to Change	-	4,302	(1,683)	2,619
	<u>190</u>	<u>60,540</u>	<u>(58,111)</u>	<u>2,619</u>
TOTAL FUNDS	<u><u>68,775</u></u>	<u><u>63,350</u></u>	<u><u>-</u></u>	<u><u>132,125</u></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 £
Unrestricted funds			
General fund	514,819	(513,724)	1,095
New extension	9,259	(7,544)	1,715
	<u>524,078</u>	<u>(521,268)</u>	<u>2,810</u>
Restricted funds			
Energy saving plant and equipment	8,301	(63)	8,238
New extension	48,000	-	48,000
Power to Change	5,000	(698)	4,302
	<u>61,301</u>	<u>(761)</u>	<u>60,540</u>
TOTAL FUNDS	<u><u>585,379</u></u>	<u><u>(522,029)</u></u>	<u><u>63,350</u></u>

Restricted Income Funds

These comprise funds designated for specific purposes as highlighted above.

Unrestricted Income Funds

General Fund

The general unrestricted fund represents free funds of the charity which can be applied at the discretion of the trustees.

Designated Sinking Fund

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. MOVEMENT IN FUNDS - continued

The designated Sinking Fund represents funds from Lancashire County Council that the trustees have put aside from general funds to aid cash flow in the first year.

13. OTHER FINANCIAL COMMITMENTS

The building and swimming pool are on a 125 year lease from Lancashire County Council with an annual peppercorn rent.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

CARNFORTH COMMUNITY SWIMMING POOL LTD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,646	2,454
Gift aid	399	1,480
Grants	54,125	9,051
	<hr/>	<hr/>
	65,170	12,985
Other trading activities		
Lifeguard training	3,825	3,100
School swimming	98,090	83,629
Group swimming	8,255	9,811
Goods for resale	9,020	8,227
Public swimming	143,532	138,685
	<hr/>	<hr/>
	262,722	243,452
Investment income		
Deposit account interest	838	212
	<hr/>	<hr/>
Total incoming resources	328,730	256,649
 EXPENDITURE		
Charitable activities		
Wages	58,667	55,805
Pensions	1,297	972
Rates and water	7,669	6,286
Insurance	7,912	9,410
Light and heat	59,198	50,329
Telephone	316	384
Postage and stationery	1,029	486
Advertising	128	30
Sundries	1,012	820
Coach hire	33,250	30,044
Repairs and renewals	4,787	2,469
Water treatment	4,818	3,414
Maintenance	2,949	2,300
Uniforms	-	324
Goods for resale	5,229	4,770
Lifeguards and instructors	71,701	72,121
Training	2,047	1,758
Computer costs	6	616
Cleaning and waste disposal	782	1,001
Plant and machinery	3,106	3,331
Interest payable	-	75
	<hr/>	<hr/>
	265,903	246,745

This page does not form part of the statutory financial statements

CARNFORTH COMMUNITY SWIMMING POOL LTD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	£	£
Support costs		
Management		
Grant applications	4,806	688
Finance		
Bank charges	36	37
Governance costs		
Accountancy and legal fees	1,300	1,255
Legal fees	1,259	-
	<u>2,559</u>	<u>1,255</u>
Total resources expended	<u>273,304</u>	<u>248,725</u>
Net income	<u>55,426</u>	<u>7,924</u>

This page does not form part of the statutory financial statements

CARNFORTH COMMUNITY SWIMMING POOL LTD

England & Wales - Charity number 1176769

Accounts

Carnforth Community Swimming Pool Trustee Report

Year to 31st December 2022

The swimming pool has continued to provide the intended facilities seven days a week with twenty-two primary schools taking swimming and water safety lessons, and otherwise good utilisation by the general public and groups.

This has ranged from special swims for mother and baby, Aquafit, over 60's and groups to include under water hockey.

Trustee meetings have taken place at the end of each quarter, when charity finances in particular have been reviewed. These were considered to be healthy through 2022, with "Our Money" at month ends absorbing unforeseen costs and holding at £36,300 average above the £30k sinking fund.

It was noted subject to accountant figures, that the Pool made a profit of around £8,000, which is to be used for more equipment such as floats and some essential maintenance, but in particular to go towards training new lifeguards and teachers.

Utilities costs in particular affect profitability and the electricity supplier was changed in Nov22 from BES to Northern Gas and Power for more competitive rates, and with gas locked in until 2025 at a very good fixed cost of 6.6p/kWh.

Insurance costs at £9,746 are on the increase but still considered to be reasonable, given all that it covers.

Trustee Liam Law resigned, and we are to approach Hayley Clarke, Head of the Carnforth ICC health groups as a potential replacement.



John Blowes MBE CEng
Chairman, Director and Trustee

Attachments:

The RFM independent Accountant report, which serves as the 2022 "Accounts" and Examiner's/Auditors report, whilst noting this is an "Examination rather than an Audit.

REGISTERED COMPANY NUMBER: 10971332 (England and Wales)
REGISTERED CHARITY NUMBER: 1176769

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
CARNFORTH COMMUNITY SWIMMING POOL LTD**

RfM Fylde Limited
Summerdale
Head Dyke Lane
Pilling
Lancashire
PR3 6SJ

CARNFORTH COMMUNITY SWIMMING POOL LTD

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

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 December 2022. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To operate the Carnforth Community Swimming Pool for the benefit of all members of the public to include in particular, promoting the leisure, health and safety benefits of swimming for all ages, and especially teaching young persons to swim.

Achievement and Performance

The pool continued to have good utilisation and be open seven days a week, through 2022.

Numerous and varied swim sessions have provided physical and mental health benefits for all ages, and hundreds of young people have been taught swim.

The trustees have provided support, although the lions share of planning and implementation is undertaken by much appreciated and experienced staff.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

FINANCIAL REVIEW

Finances have continued to be stable, with inflation price increases kept to a minimum.

Advantage was taken of grants to assist several swimming activities, as well as for upgrading plant and equipment, with a focus on energy saving.

Gas, electricity and water charges, have of course increased. Gas up from £9,769 in 2021 to £18,096 and electricity from £12,639 in 2021 to £32,233.

A further focus has been research, followed by numerous grant funding applications to construct a building extension with coffee shop doubling as a training area upstairs, and much needed storage and extra toilets downstairs. This has progressed well and sufficient funds are expected to be available to complete, during 2023.

For the year ended 31 December 2022:

Income and Expenditure

In terms of income:

1. Donations of £2,454 were received from Friends of Carnforth Pool.
2. Gift aid of £1,480 was received.
3. Grants of £8,301 were received from the Lancashire Environmental Fund for investment in energy saving plant and equipment, and £750 from Carnforth Rotary Club to assist with lifeguard training.
4. Swimming activities generated income of £243,452.

Total incoming resources was £256,649.

The expenditure figures comprise:

1. The main expense is Wages (£55,805) and Lifeguards and instructors (£72,121) totalling (£127,926).
2. Coach hire of £30,044 covers the cost of transporting school children to and from the pool.
3. Cost of refurbishment and repairs were £2,469.

The total resources expended was £248,725.

Total incoming resources exceeded resources expended by £7,924.

Balance Sheet

As detailed above with incoming resources exceeding resources expended by £7,924 the carried forward reserves amount to £76,699. See note 12.

During the year the Restricted Fund was utilised in line with the grant terms and conditions resulting in the funds being transferred to the Unrestricted General Fund, see note 12.

Bank balances totalled £59,472.

The reserves are managed to fulfil the objectives of the Charity.

The trustees consider this to be a healthy financial position.

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10971332 (England and Wales)

Registered Charity number

1176769

Registered office

Carnforth Community Swimming Pool
Kellet Road
Carnforth
Lancaster
Lancashire
LA5 9LS

Trustees

Mr J Blowes MBE Chartered Engineer

Mrs E J Paul Manager

Mr L D Law Manager (resigned 2/3/2022)

Mr J M Grisenthwaite Retired

Approved by order of the board of trustees on 1 June 2023 and signed on its behalf by:

Mr J Blowes MBE - Trustee

CARNFORTH COMMUNITY SWIMMING POOL LTD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,684	8,301	12,985	4,315
Other trading activities	2	243,452	-	243,452	161,541
Investment income	3	212	-	212	149
Other income		-	-	-	38,726
Total		<u>248,348</u>	<u>8,301</u>	<u>256,649</u>	<u>204,731</u>
EXPENDITURE ON					
Charitable activities					
Charitable		<u>248,662</u>	<u>63</u>	<u>248,725</u>	<u>174,747</u>
NET INCOME/(EXPENDITURE)		(314)	8,238	7,924	29,984
Transfers between funds	11	<u>8,428</u>	<u>(8,428)</u>	-	-
Net movement in funds		<u>8,114</u>	<u>(190)</u>	<u>7,924</u>	<u>29,984</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		68,585	190	68,775	38,791
TOTAL FUNDS CARRIED FORWARD		<u><u>76,699</u></u>	<u><u>-</u></u>	<u><u>76,699</u></u>	<u><u>68,775</u></u>

The notes form part of these financial statements

CARNFORTH COMMUNITY SWIMMING POOL LTD (REGISTERED NUMBER: 10971332)

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	22,585	-	22,585	7,570
CURRENT ASSETS					
Debtors	9	586	-	586	1,371
Cash at bank and in hand		<u>59,472</u>	-	<u>59,472</u>	<u>64,993</u>
		60,058	-	60,058	66,364
CREDITORS					
Amounts falling due within one year	10	(5,944)	-	(5,944)	(5,159)
NET CURRENT ASSETS		<u>54,114</u>	-	<u>54,114</u>	<u>61,205</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		76,699	-	76,699	68,775
NET ASSETS FUNDS	11	<u>76,699</u>	-	<u>76,699</u>	<u>68,775</u>
Unrestricted funds				76,699	68,585
Restricted funds				-	190
TOTAL FUNDS				<u>76,699</u>	<u>68,775</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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.

**BALANCE SHEET - continued
31 DECEMBER 2022**

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 1 June 2023 and were signed on its behalf by:

Mr J Blowes MBE - Trustee

CARNFORTH COMMUNITY SWIMMING POOL LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. 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.

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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Lifeguard training	3,100	-
School swimming	83,629	76,058
Group swimming	9,811	4,917
Goods for resale	8,227	1,953
Public swimming	<u>138,685</u>	<u>78,613</u>
	<u>243,452</u>	<u>161,541</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>212</u>	<u>149</u>

4. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	<u>3,330</u>	<u>1,336</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

6. STAFF COSTS

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

	2022	2021
Full and part time	<u>3</u>	<u>3</u>

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

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,315	-	4,315
Other trading activities	161,541	-	161,541
Investment income	149	-	149
Other income	38,726	-	38,726
Total	<u>204,731</u>	<u>-</u>	<u>204,731</u>
EXPENDITURE ON			
Charitable activities			
Charitable	<u>174,747</u>	<u>-</u>	<u>174,747</u>
NET INCOME			
Transfers between funds	29,984	-	29,984
Net movement in funds	<u>1,960</u>	<u>(1,960)</u>	<u>-</u>
	31,944	(1,960)	29,984
RECONCILIATION OF FUNDS			
Total funds brought forward	36,641	2,150	38,791
TOTAL FUNDS CARRIED FORWARD	<u>68,585</u>	<u>190</u>	<u>68,775</u>

8. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 January 2022	-	11,785	11,785
Additions	3,710	14,635	18,345
At 31 December 2022	<u>3,710</u>	<u>26,420</u>	<u>30,130</u>
DEPRECIATION			
At 1 January 2022	-	4,215	4,215
Charge for year	-	3,330	3,330
At 31 December 2022	<u>-</u>	<u>7,545</u>	<u>7,545</u>
NET BOOK VALUE			
At 31 December 2022	<u>3,710</u>	<u>18,875</u>	<u>22,585</u>
At 31 December 2021	<u>-</u>	<u>7,570</u>	<u>7,570</u>

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments	<u>586</u>	<u>1,371</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Social security and other taxes	(1,618)	(1,782)
Other creditors	1,318	-
Accrued expenses	<u>6,244</u>	<u>6,941</u>
	<u>5,944</u>	<u>5,159</u>

11. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	Transfers between funds	At 31/12/22
	£	£	£	£
Unrestricted funds				
General fund	43,585	(314)	8,428	51,699
Sinking fund	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
	68,585	(314)	8,428	76,699
Restricted funds				
Assistance for marketing and revenue	190	-	(190)	-
Energy saving plant and equipment	<u>-</u>	<u>8,238</u>	<u>(8,238)</u>	<u>-</u>
	190	8,238	(8,428)	-
TOTAL FUNDS	<u>68,775</u>	<u>7,924</u>	<u>-</u>	<u>76,699</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	248,348	(248,662)	(314)
Restricted funds			
Energy saving plant and equipment	8,301	(63)	8,238
TOTAL FUNDS	<u>256,649</u>	<u>(248,725)</u>	<u>7,924</u>

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	11,641	29,984	1,960	43,585
Sinking fund	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
	36,641	29,984	1,960	68,585
Restricted funds				
Assistance for marketing and revenue	190	-	-	190
Junior Swims	460	-	(460)	-
Adult - Pilot Project	500	-	(500)	-
Adult - Follow On	500	-	(500)	-
Senior Adults	500	-	(500)	-
	<u>2,150</u>	<u>-</u>	<u>(1,960)</u>	<u>190</u>
TOTAL FUNDS	<u>38,791</u>	<u>29,984</u>	<u>-</u>	<u>68,775</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	204,731	(174,747)	29,984
TOTAL FUNDS	<u>204,731</u>	<u>(174,747)</u>	<u>29,984</u>

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. MOVEMENT IN FUNDS - continued

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

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General fund	11,641	29,670	10,388	51,699
Sinking fund	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
	36,641	29,670	10,388	76,699
Restricted funds				
Assistance for marketing and revenue	190	-	(190)	-
Junior Swims	460	-	(460)	-
Adult - Pilot Project	500	-	(500)	-
Adult - Follow On	500	-	(500)	-
Senior Adults	500	-	(500)	-
Energy saving plant and equipment	<u>-</u>	<u>8,238</u>	<u>(8,238)</u>	<u>-</u>
	2,150	8,238	(10,388)	-
TOTAL FUNDS	<u>38,791</u>	<u>37,908</u>	<u>-</u>	<u>76,699</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 £
Unrestricted funds			
General fund	453,079	(423,409)	29,670
Restricted funds			
Energy saving plant and equipment	8,301	(63)	8,238
TOTAL FUNDS	<u>461,380</u>	<u>(423,472)</u>	<u>37,908</u>

Restricted Income Funds

These comprise funds designated for specific purposes as highlighted above.

Unrestricted Income Funds

General Fund

The general unrestricted fund represents free funds of the charity which can be applied at the discretion of the trustees.

Designated Sinking Fund

The designated Sinking Fund represents funds from Lancashire County Council that the trustees have put aside from general funds to aid cash flow in the first year.

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. OTHER FINANCIAL COMMITMENTS

The building and swimming pool are on a 125 year lease from Lancashire County Council with an annual peppercorn rent.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

CARNFORTH COMMUNITY SWIMMING POOL LTD

England & Wales - Charity number 1176769

Accounts

REGISTERED COMPANY NUMBER: 10971332 (England and Wales)
REGISTERED CHARITY NUMBER: 1176769

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
CARNFORTH COMMUNITY SWIMMING POOL LTD**

RfM Fylde Limited
Summerdale
Head Dyke Lane
Pilling
Lancashire
PR3 6SJ

CARNFORTH COMMUNITY SWIMMING POOL LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 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 December 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To operate the Carnforth Community Swimming Pool for the benefit of all members of the public to include in particular, promoting the leisure, health and safety benefits of swimming for all ages, and especially teaching young persons to swim.

Achievement and Performance

Pool utilisation was good outside of the Covid lockdown 17 January to 12 April 2021, with financial assistance from Government backed Covid related grants of particular benefit. The number of schools and PTAs taking lessons settled to 25 and with opening hours increased to 06:30 to 21:30 most days, utilisation by the general public and groups was pleasing. These achievements are with thanks to the pool staff who take lead in organising and implementing the numerous activities.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

FINANCIAL REVIEW

Swimming activity revenue increased after its COVID hit year to £161,541 from £78,635, whilst still being compensated by donations to cover the wage and utility costs etc. Advantage was also taken of breaks to review prices, resulting in a general inflation increase, along with regularizing the inherited school lesson charges which has led to an increase in income over the usual figure prior to COVID.

For the year ended 31 December 2021:

Income and Expenditure

In terms of income:

1. Donations of £3,110 were received from Friends of Carnforth Pool.
2. Gift aid of £1,205 was received.
4. Swimming activities generated income of £161,541.
5. Additional grants related to coronavirus support total £38,726 and made up of £30,100 business support grant and £8,626 job retention scheme grant.

Total incoming resources was £204,731.

The expenditure figures comprise:

1. The main expense is Wages (£50,857) and Lifeguards and instructors (£43,820) totalling (£94,677).
2. Coach hire of £18,210 covers the cost of transporting school children to and from the pool.
3. Cost of refurbishment and repairs were £12,641.

The total resources expended was £174,747.

Total incoming resources exceeded resources expended by £29,984.

Balance Sheet

As detailed above with incoming resources exceeding resources expended by £29,984 the carried forward reserves amount to £68,775. See note 12.

During the year a number of the Restricted Funds were utilised in line with the grant terms and conditions resulting in the funds being transferred to the Unrestricted General Fund, see note 12.

Bank balances totalled £64,993.

The reserves are managed to fulfil the objectives of the Charity.

The trustees consider this to be a healthy financial position.

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

10971332 (England and Wales)

Registered Charity number

1176769

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

Registered office

Carnforth Community Swimming Pool
Kellet Road
Carnforth
Lancaster
Lancashire
LA5 9LS

Trustees

Mr J Blowes MBE
Mrs E J Paul
Mr L D Law
Mr J M Grisenthwaite

Approved by order of the board of trustees on 12 September 2022 and signed on its behalf by:

Mr J Blowes MBE - Trustee

CARNFORTH COMMUNITY SWIMMING POOL LTD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,315	-	4,315	8,555
Other trading activities	2	161,541	-	161,541	78,635
Investment income	3	149	-	149	-
Other income		38,726	-	38,726	37,001
Total		<u>204,731</u>	<u>-</u>	<u>204,731</u>	<u>124,191</u>
EXPENDITURE ON					
Charitable activities					
Charitable		174,747	-	174,747	121,154
NET INCOME		29,984	-	29,984	3,037
Transfers between funds	11	1,960	(1,960)	-	-
Net movement in funds		31,944	(1,960)	29,984	3,037
RECONCILIATION OF FUNDS					
Total funds brought forward		36,641	2,150	38,791	35,754
TOTAL FUNDS CARRIED FORWARD		<u>68,585</u>	<u>190</u>	<u>68,775</u>	<u>38,791</u>

The notes form part of these financial statements

CARNFORTH COMMUNITY SWIMMING POOL LTD (REGISTERED NUMBER: 10971332)

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	7,570	-	7,570	6,300
CURRENT ASSETS					
Debtors	9	1,371	-	1,371	4,674
Cash at bank and in hand		64,803	190	64,993	30,495
		<u>66,174</u>	<u>190</u>	<u>66,364</u>	<u>35,169</u>
CREDITORS					
Amounts falling due within one year	10	(5,159)	-	(5,159)	(2,678)
		<u>61,015</u>	<u>190</u>	<u>61,205</u>	<u>32,491</u>
NET CURRENT ASSETS					
		<u>68,585</u>	<u>190</u>	<u>68,775</u>	<u>38,791</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>68,585</u>	<u>190</u>	<u>68,775</u>	<u>38,791</u>
NET ASSETS					
		<u><u>68,585</u></u>	<u><u>190</u></u>	<u><u>68,775</u></u>	<u><u>38,791</u></u>
FUNDS					
	11			68,585	36,641
Unrestricted funds				190	2,150
Restricted funds				<u>68,775</u>	<u>38,791</u>
TOTAL FUNDS					

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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.

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 12 September 2022 and were signed on its behalf by:

Mr J Blowes MBE - Trustee

The notes form part of these financial statements

CARNFORTH COMMUNITY SWIMMING POOL LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. 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.

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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
School swimming	76,058	38,941
Group swimming	4,917	2,767
Public swimming	80,566	36,927
	<u>161,541</u>	<u>78,635</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	149	-
	<u>149</u>	<u>-</u>

4. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	1,336	1,112
	<u>1,336</u>	<u>1,112</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

TRUSTEES' EXPENSES

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

6. STAFF COSTS

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

	2021	2020
Full and part time	3	3
	<u>3</u>	<u>3</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,594	2,961	8,555
Other trading activities	78,635	-	78,635
Other income	37,001	-	37,001
Total	<u>121,230</u>	<u>2,961</u>	<u>124,191</u>

EXPENDITURE ON

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Charitable activities			
Charitable	120,058	1,096	121,154
NET INCOME	1,172	1,865	3,037
Transfers between funds	7,632	(7,632)	-
Net movement in funds	8,804	(5,767)	3,037
RECONCILIATION OF FUNDS			
Total funds brought forward	27,837	7,917	35,754
TOTAL FUNDS CARRIED FORWARD	<u>36,641</u>	<u>2,150</u>	<u>38,791</u>

8. TANGIBLE FIXED ASSETS	Plant and machinery
	£
COST	
At 1 January 2021	9,179
Additions	2,606
At 31 December 2021	<u>11,785</u>
DEPRECIATION	
At 1 January 2021	2,879
Charge for year	1,336
At 31 December 2021	<u>4,215</u>
NET BOOK VALUE	
At 31 December 2021	<u>7,570</u>
At 31 December 2020	<u>6,300</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Other debtors	-	225
Prepayments	1,371	4,449
	<u>1,371</u>	<u>4,674</u>

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	(1,782)	1,677
Accrued expenses	6,941	1,001
	<u>5,159</u>	<u>2,678</u>

11. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	Transfers between funds	At 31/12/21
	£	£	£	£
Unrestricted funds				
General fund	11,641	29,984	1,960	43,585
Sinking fund	25,000	-	-	25,000
	<u>36,641</u>	<u>29,984</u>	<u>1,960</u>	<u>68,585</u>
Restricted funds				
Assistance for marketing and revenue	190	-	-	190
Junior Swims	460	-	(460)	-
Adult - Pilot Project	500	-	(500)	-
Adult - Follow On	500	-	(500)	-
Senior Adults	500	-	(500)	-
	<u>2,150</u>	<u>-</u>	<u>(1,960)</u>	<u>190</u>
TOTAL FUNDS	<u>38,791</u>	<u>29,984</u>	<u>-</u>	<u>68,775</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	204,731	(174,747)	29,984
	<u>204,731</u>	<u>(174,747)</u>	<u>29,984</u>
TOTAL FUNDS	<u>204,731</u>	<u>(174,747)</u>	<u>29,984</u>

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	12,092	1,172	(1,623)	11,641
Sinking fund	15,745	-	9,255	25,000
	<u>27,837</u>	<u>1,172</u>	<u>7,632</u>	<u>36,641</u>
Restricted funds				
Training young lifeguards	1,160	-	(1,160)	-
Assistance for marketing and revenue	2,552	-	(2,362)	190
Tweens Swim Club re: anti social behaviour	842	-	(842)	-
Galbraith Two for materials, upgrading and marketing	374	(374)	-	-
Tesco Grant	2,989	279	(3,268)	-
Junior Swims	-	460	-	460
Adult - Pilot Project	-	500	-	500
Adult - Follow On	-	500	-	500
Senior Adults	-	500	-	500
	<u>7,917</u>	<u>1,865</u>	<u>(7,632)</u>	<u>2,150</u>
TOTAL FUNDS	<u><u>35,754</u></u>	<u><u>3,037</u></u>	<u><u>-</u></u>	<u><u>38,791</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,230	(120,058)	1,172
Restricted funds			
Galbraith Two for materials, upgrading and marketing	-	(374)	(374)
Tesco Grant	1,001	(722)	279
Junior Swims	460	-	460
Adult - Pilot Project	500	-	500
Adult - Follow On	500	-	500
Senior Adults	500	-	500
	<u>2,961</u>	<u>(1,096)</u>	<u>1,865</u>
TOTAL FUNDS	<u><u>124,191</u></u>	<u><u>(121,154)</u></u>	<u><u>3,037</u></u>

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. MOVEMENT IN FUNDS - continued

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

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	12,092	31,156	337	43,585
Sinking fund	15,745	-	9,255	25,000
	<u>27,837</u>	<u>31,156</u>	<u>9,592</u>	<u>68,585</u>
Restricted funds				
Training young lifeguards	1,160	-	(1,160)	-
Assistance for marketing and revenue	2,552	-	(2,362)	190
Tweens Swim Club re: anti social behaviour	842	-	(842)	-
Galbraith Two for materials, upgrading and marketing	374	(374)	-	-
Tesco Grant	2,989	279	(3,268)	-
Junior Swims	-	460	(460)	-
Adult - Pilot Project	-	500	(500)	-
Adult - Follow On	-	500	(500)	-
Senior Adults	-	500	(500)	-
	<u>7,917</u>	<u>1,865</u>	<u>(9,592)</u>	<u>190</u>
TOTAL FUNDS	<u><u>35,754</u></u>	<u><u>33,021</u></u>	<u><u>-</u></u>	<u><u>68,775</u></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 £
Unrestricted funds			
General fund	325,961	(294,805)	31,156
Restricted funds			
Galbraith Two for materials, upgrading and marketing	-	(374)	(374)
Tesco Grant	1,001	(722)	279
Junior Swims	460	-	460
Adult - Pilot Project	500	-	500
Adult - Follow On	500	-	500
Senior Adults	500	-	500
	<u>2,961</u>	<u>(1,096)</u>	<u>1,865</u>
TOTAL FUNDS	<u><u>328,922</u></u>	<u><u>(295,901)</u></u>	<u><u>33,021</u></u>

Restricted Income Funds

These comprise funds designated for specific purposes as highlighted above.

Unrestricted Income Funds

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. MOVEMENT IN FUNDS - continued

General Fund

The general unrestricted fund represents free funds of the charity which can be applied at the discretion of the trustees.

Designated Sinking Fund

The designated Sinking Fund represents funds from Lancashire County Council that the trustees have put aside from general funds to aid cash flow in the first year.

12. OTHER FINANCIAL COMMITMENTS

The building and swimming pool are on a 125 year lease from Lancashire County Council with an annual peppercorn rent.

13. RELATED PARTY DISCLOSURES

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

REGISTERED COMPANY NUMBER: 10971332 (England and Wales)
REGISTERED CHARITY NUMBER: 1176769

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
CARNFORTH COMMUNITY SWIMMING POOL LTD**

RfM Fylde Limited
Summerdale
Head Dyke Lane
Pilling
Lancashire
PR3 6SJ

CARNFORTH COMMUNITY SWIMMING POOL LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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Balance Sheet	5 to 6
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Detailed Statement of Financial Activities	14 to 15

CARNFORTH COMMUNITY SWIMMING POOL LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 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 December 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To operate the Carnforth Community Swimming Pool for the benefit of all members of the public to include in particular, promoting the leisure, health and safety benefits of swimming for all ages, and especially teaching young persons to swim.

Achievement and Performance

Pool utilisation was good outside of the Covid lockdown 17 January to 12 April 2021, with financial assistance from Government backed Covid related grants of particular benefit. The number of schools and PTAs taking lessons settled to 25 and with opening hours increased to 06:30 to 21:30 most days, utilisation by the general public and groups was pleasing. These achievements are with thanks to the pool staff who take lead in organising and implementing the numerous activities.

CARNFORTH COMMUNITY SWIMMING POOL LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW

Swimming activity revenue increased after its COVID hit year to £161,541 from £78,635, whilst still being compensated by donations to cover the wage and utility costs etc. Advantage was also taken of breaks to review prices, resulting in a general inflation increase, along with regularizing the inherited school lesson charges which has led to an increase in income over the usual figure prior to COVID.

For the year ended 31 December 2021:

Income and Expenditure

In terms of income:

1. Donations of £3,110 were received from Friends of Carnforth Pool.
2. Gift aid of £1,205 was received.
4. Swimming activities generated income of £161,541.
5. Additional grants related to coronavirus support total £38,726 and made up of £30,100 business support grant and £8,626 job retention scheme grant.

Total incoming resources was £204,731.

The expenditure figures comprise:

1. The main expense is Wages (£50,857) and Lifeguards and instructors (£43,820) totalling (£94,677).
2. Coach hire of £18,210 covers the cost of transporting school children to and from the pool.
3. Cost of refurbishment and repairs were £12,641.

The total resources expended was £174,747.

Total incoming resources exceeded resources expended by £29,984.

Balance Sheet

As detailed above with incoming resources exceeding resources expended by £29,984 the carried forward reserves amount to £68,775. See note 12.

During the year a number of the Restricted Funds were utilised in line with the grant terms and conditions resulting in the funds being transferred to the Unrestricted General Fund, see note 12.

Bank balances totalled £64,993.

The reserves are managed to fulfil the objectives of the Charity.

The trustees consider this to be a healthy financial position.

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

10971332 (England and Wales)

Registered Charity number

1176769

CARNFORTH COMMUNITY SWIMMING POOL LTD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

Registered office

Carnforth Community Swimming Pool
Kellet Road
Carnforth
Lancaster
Lancashire
LA5 9LS

Trustees

Mr J Blowes MBE
Mrs E J Paul
Mr L D Law
Mr J M Grisenthwaite

Approved by order of the board of trustees on 12 September 2022 and signed on its behalf by:

Mr J Blowes MBE - Trustee

CARNFORTH COMMUNITY SWIMMING POOL LTD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,315	-	4,315	8,555
Other trading activities	2	161,541	-	161,541	78,635
Investment income	3	149	-	149	-
Other income		38,726	-	38,726	37,001
Total		<u>204,731</u>	<u>-</u>	<u>204,731</u>	<u>124,191</u>
 EXPENDITURE ON					
Charitable activities					
Charitable		174,747	-	174,747	121,154
NET INCOME		29,984	-	29,984	3,037
Transfers between funds	11	<u>1,960</u>	<u>(1,960)</u>	<u>-</u>	<u>-</u>
Net movement in funds		31,944	(1,960)	29,984	3,037
 RECONCILIATION OF FUNDS					
Total funds brought forward		36,641	2,150	38,791	35,754
 TOTAL FUNDS CARRIED FORWARD		<u><u>68,585</u></u>	<u><u>190</u></u>	<u><u>68,775</u></u>	<u><u>38,791</u></u>

The notes form part of these financial statements

CARNFORTH COMMUNITY SWIMMING POOL LTD

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	7,570	-	7,570	6,300
CURRENT ASSETS					
Debtors	9	1,371	-	1,371	4,674
Cash at bank and in hand		64,803	190	64,993	30,495
		<u>66,174</u>	<u>190</u>	<u>66,364</u>	<u>35,169</u>
CREDITORS					
Amounts falling due within one year	10	(5,159)	-	(5,159)	(2,678)
		<u>61,015</u>	<u>190</u>	<u>61,205</u>	<u>32,491</u>
NET CURRENT ASSETS					
		<u>68,585</u>	<u>190</u>	<u>68,775</u>	<u>38,791</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>68,585</u>	<u>190</u>	<u>68,775</u>	<u>38,791</u>
NET ASSETS					
		<u><u>68,585</u></u>	<u><u>190</u></u>	<u><u>68,775</u></u>	<u><u>38,791</u></u>
FUNDS					
Unrestricted funds	11			68,585	36,641
Restricted funds				190	2,150
				<u>68,775</u>	<u>38,791</u>
TOTAL FUNDS					
				<u><u>68,775</u></u>	<u><u>38,791</u></u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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.

CARNFORTH COMMUNITY SWIMMING POOL LTD

BALANCE SHEET - continued
31 DECEMBER 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 12 September 2022 and were signed on its behalf by:

Mr J Blowes MBE - Trustee

CARNFORTH COMMUNITY SWIMMING POOL LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. 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.

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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
School swimming	76,058	38,941
Group swimming	4,917	2,767
Public swimming	80,566	36,927
	<u>161,541</u>	<u>78,635</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	149	-
	<u>149</u>	<u>-</u>

4. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	1,336	1,112
	<u>1,336</u>	<u>1,112</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

TRUSTEES' EXPENSES

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

6. STAFF COSTS

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

	2021	2020
Full and part time	<u>3</u>	<u>3</u>

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

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,594	2,961	8,555
Other trading activities	78,635	-	78,635
Other income	37,001	-	37,001
Total	<u>121,230</u>	<u>2,961</u>	<u>124,191</u>
EXPENDITURE ON			
Charitable activities			
Charitable	120,058	1,096	121,154
NET INCOME	1,172	1,865	3,037
Transfers between funds	<u>7,632</u>	<u>(7,632)</u>	<u>-</u>
Net movement in funds	8,804	(5,767)	3,037
RECONCILIATION OF FUNDS			
Total funds brought forward	27,837	7,917	35,754
TOTAL FUNDS CARRIED FORWARD	<u><u>36,641</u></u>	<u><u>2,150</u></u>	<u><u>38,791</u></u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2021	9,179
Additions	<u>2,606</u>
At 31 December 2021	<u>11,785</u>
DEPRECIATION	
At 1 January 2021	2,879
Charge for year	<u>1,336</u>
At 31 December 2021	<u>4,215</u>
NET BOOK VALUE	
At 31 December 2021	<u><u>7,570</u></u>
At 31 December 2020	<u><u>6,300</u></u>

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	-	225
Prepayments	1,371	4,449
	<u>1,371</u>	<u>4,674</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	(1,782)	1,677
Accrued expenses	6,941	1,001
	<u>5,159</u>	<u>2,678</u>

11. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	Transfers between funds	At 31/12/21
	£	£	£	£
Unrestricted funds				
General fund	11,641	29,984	1,960	43,585
Sinking fund	25,000	-	-	25,000
	<u>36,641</u>	<u>29,984</u>	<u>1,960</u>	<u>68,585</u>
Restricted funds				
Assistance for marketing and revenue	190	-	-	190
Junior Swims	460	-	(460)	-
Adult - Pilot Project	500	-	(500)	-
Adult - Follow On	500	-	(500)	-
Senior Adults	500	-	(500)	-
	<u>2,150</u>	<u>-</u>	<u>(1,960)</u>	<u>190</u>
TOTAL FUNDS	<u>38,791</u>	<u>29,984</u>	<u>-</u>	<u>68,775</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	204,731	(174,747)	29,984
	<u>204,731</u>	<u>(174,747)</u>	<u>29,984</u>
TOTAL FUNDS	<u>204,731</u>	<u>(174,747)</u>	<u>29,984</u>

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	12,092	1,172	(1,623)	11,641
Sinking fund	15,745	-	9,255	25,000
	<u>27,837</u>	<u>1,172</u>	<u>7,632</u>	<u>36,641</u>
Restricted funds				
Training young lifeguards	1,160	-	(1,160)	-
Assistance for marketing and revenue	2,552	-	(2,362)	190
Tweens Swim Club re: anti social behaviour	842	-	(842)	-
Galbraith Two for materials, upgrading and marketing	374	(374)	-	-
Tesco Grant	2,989	279	(3,268)	-
Junior Swims	-	460	-	460
Adult - Pilot Project	-	500	-	500
Adult - Follow On	-	500	-	500
Senior Adults	-	500	-	500
	<u>7,917</u>	<u>1,865</u>	<u>(7,632)</u>	<u>2,150</u>
TOTAL FUNDS	<u><u>35,754</u></u>	<u><u>3,037</u></u>	<u><u>-</u></u>	<u><u>38,791</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,230	(120,058)	1,172
Restricted funds			
Galbraith Two for materials, upgrading and marketing	-	(374)	(374)
Tesco Grant	1,001	(722)	279
Junior Swims	460	-	460
Adult - Pilot Project	500	-	500
Adult - Follow On	500	-	500
Senior Adults	500	-	500
	<u>2,961</u>	<u>(1,096)</u>	<u>1,865</u>
TOTAL FUNDS	<u><u>124,191</u></u>	<u><u>(121,154)</u></u>	<u><u>3,037</u></u>

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. MOVEMENT IN FUNDS - continued

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

	At 1/1/20	Net	Transfers	At
	£	movement	between	31/12/21
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	12,092	31,156	337	43,585
Sinking fund	15,745	-	9,255	25,000
	<u>27,837</u>	<u>31,156</u>	<u>9,592</u>	<u>68,585</u>
Restricted funds				
Training young lifeguards	1,160	-	(1,160)	-
Assistance for marketing and revenue	2,552	-	(2,362)	190
Tweens Swim Club re: anti social behaviour	842	-	(842)	-
Galbraith Two for materials, upgrading and marketing	374	(374)	-	-
Tesco Grant	2,989	279	(3,268)	-
Junior Swims	-	460	(460)	-
Adult - Pilot Project	-	500	(500)	-
Adult - Follow On	-	500	(500)	-
Senior Adults	-	500	(500)	-
	<u>7,917</u>	<u>1,865</u>	<u>(9,592)</u>	<u>190</u>
TOTAL FUNDS	<u><u>35,754</u></u>	<u><u>33,021</u></u>	<u><u>-</u></u>	<u><u>68,775</u></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	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	325,961	(294,805)	31,156
Restricted funds			
Galbraith Two for materials, upgrading and marketing	-	(374)	(374)
Tesco Grant	1,001	(722)	279
Junior Swims	460	-	460
Adult - Pilot Project	500	-	500
Adult - Follow On	500	-	500
Senior Adults	500	-	500
	<u>2,961</u>	<u>(1,096)</u>	<u>1,865</u>
TOTAL FUNDS	<u><u>328,922</u></u>	<u><u>(295,901)</u></u>	<u><u>33,021</u></u>

Restricted Income Funds

These comprise funds designated for specific purposes as highlighted above.

CARNFORTH COMMUNITY SWIMMING POOL LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. MOVEMENT IN FUNDS - continued

Unrestricted Income Funds

General Fund

The general unrestricted fund represents free funds of the charity which can be applied at the discretion of the trustees.

Designated Sinking Fund

The designated Sinking Fund represents funds from Lancashire County Council that the trustees have put aside from general funds to aid cash flow in the first year.

12. OTHER FINANCIAL COMMITMENTS

The building and swimming pool are on a 125 year lease from Lancashire County Council with an annual peppercorn rent.

13. RELATED PARTY DISCLOSURES

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

CARNFORTH COMMUNITY SWIMMING POOL LTD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,110	3,564
Gift aid	1,205	1,031
Grants	-	3,960
	<hr/>	<hr/>
	4,315	8,555
Other trading activities		
School swimming	76,058	38,941
Group swimming	4,917	2,767
Public swimming	80,566	36,927
	<hr/>	<hr/>
	161,541	78,635
Investment income		
Deposit account interest	149	-
Other income		
Business support grant	30,100	25,000
Job retention scheme grant	8,626	12,001
	<hr/>	<hr/>
	38,726	37,001
	<hr/>	<hr/>
Total incoming resources	204,731	124,191
EXPENDITURE		
Charitable activities		
Wages	50,857	42,196
Pensions	675	1,864
Rates and water	8,818	5,707
Insurance	7,166	5,697
Light and heat	22,408	14,239
Telephone	408	592
Postage and stationery	290	278
Advertising	434	380
Sundries	719	317
Coach hire	18,210	10,740
Repairs and renewals	12,641	6,263
Water treatment	949	1,882
Maintenance	989	873
Training	-	1,031
Uniforms	455	-
Goods for resale	1,756	400
Lifeguards and instructors	43,820	24,475
Training	744	798
Carried forward	171,339	117,732

This page does not form part of the statutory financial statements

CARNFORTH COMMUNITY SWIMMING POOL LTD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	£	£
Charitable activities		
Brought forward	171,339	117,732
Computer costs	450	370
Cleaning and waste disposal	575	909
Plant and machinery	1,336	1,112
	<u>173,700</u>	<u>120,123</u>
Support costs		
Finance		
Bank charges	47	31
Governance costs		
Accountancy and legal fees	1,000	1,000
	<u>174,747</u>	<u>121,154</u>
Total resources expended		
	<u>29,984</u>	<u>3,037</u>
Net income		

This page does not form part of the statutory financial statements

CARNFORTH COMMUNITY SWIMMING POOL LTD

England & Wales - Charity number 1176769

Accounts

2020 Year Accounts – Report to Accountant

Pool Availability

An abnormal year since the March 2020 Covid closure, although very popular from 16th August 2020 for mental and physical health benefits, when reopened with special Covid related measures.

The Pool closed again 5th November 2020 to all but primary schools until the Christmas/New Year break and has been closed during all of 2021 to date.

Grants

£25,000 via the Lancaster City Council in April 2020 protected the sinking fund, reduced mostly by the cost of gas, electricity, water and insurance until restricted re-opening in August.

£1,000 from the Carnforth Town Council and £500 from Carnforth Rotary then minimised use of the sinking fund in the period through November to Christmas/New year, given far less than a break-even situation with just schools attending. The Pool has remained closed since and with staff again on Furlough and JRS payments are coming in.

Other grants came in during 2020 to pay for members of the community of all ages, suffering the effects of Covid lockdowns. These are as follows, although not yet utilised and hence revenue for 2021.

- **£469 Junior Swims**, with funds from a LCC Champions Foxcroft grant Youngsters up to the age of 14 with alternative weeks of fun sessions and Royal Life Saving Society “*Rookie Lifeguard*” courses, to learn about water survival and rescue.
- **£500 Adult - pilot project**, with funds from Tesco Bags of Help. Adults referred from ICC, with Teacher, for a gentle exercise swim.
- **£500 Adult - follow on**, with funds from a LCC Champions grant Swims for six adults referred from ICC, with Teacher, for gentle exercise.
- **£500 Senior Adults**, with funds from Lancaster District, Eric Wright Charitable Trust for older members of the community having suffered especially from isolation.

Xero Accounting Software

We are appreciative of the new software, which given most welcome assistance from RFM Julie, has enabled the 2020 account detail to be provided on-line. There are a few points of note:

- Transactions in 2020 relating to 2019 will no doubt be as already recorded in previous year accounts.
- Transactions in 2021 relating to 2020 have been identified with a text note and all given a date of 26Dec20 in the Account adjustments (bank statements unchanged), such that they can easily be identified. An alternative system may be preferred.
- Transactions over the counter as cash or card are recorded by the cash register to include especially the various rates of VAT. All are considered to be zero VAT in Xero, but with monthly adjustments from the cash till print outs for VAT returns.
- There is a Custom Report in Xero intended as a summary under true income and expenditure codes, although a check in the “Payroll” area would be appreciated.

Bank Statements

Current account statements have been provided as PDF by email, although the Cumberland does not issue Savings account statements that are in Xero, on line.

John Blowes – Trustee and Director



REGISTERED COMPANY NUMBER: 10971332 (England and Wales)
REGISTERED CHARITY NUMBER: 1176769

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
Carnforth Community Swimming Pool Ltd

RfM Fylde Limited
Summerdale
Head Dyke Lane
Pilling
Preston
Lancashire
PR3 6SJ

Carnforth Community Swimming Pool Ltd

**Contents of the Financial Statements
for the Year Ended 31 December 2020**

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Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 14
Detailed Statement of Financial Activities	15 to 16

Carnforth Community Swimming Pool Ltd

Report of the Trustees for the Year Ended 31 December 2020

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 December 2020. 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).

Objectives and activities

Objectives and aims

To operate the Carnforth Community Swimming Pool for the benefit of all members of the public to include in particular, promoting the leisure, health and safety benefits of swimming for all ages, and especially teaching young persons to swim.

Achievement and Performance

A difficult year due to Covid with Pool closure March to August 2020 and introduction of the furlough arrangements. Re-opening then with Covid precautions of reduced numbers, sanitising between sessions and external doors open to provide added ventilation. The Pool has however been very popular and utilised to its temporarily limited capacity by the general public, groups and schools, hence objectives were achieved when the doors were open.

Carnforth Community Swimming Pool Ltd

Report of the Trustees for the Year Ended 31 December 2020

Financial review

Swimming activity revenue was reduced from a more normal £130,000 to £79,000 compensated by grants, donations to cover the reduced wage and utility costs etc. Advantage was also taken of breaks to review prices, resulting in a general inflation increase, along with regularising the inherited school lesson charges.

For the year ended 31 December 2020:

Income and Expenditure

In terms of income:

1. Donations of £3,564 were received from Friends of Carnforth Pool.
2. Gift aid of £1,031 was received.
3. Grants totalled £3,960 and comprise monies from restricted funds and unrestricted funds as shown in note 12.
4. Swimming activities generated income of £78,634.
5. Additional grants related to coronavirus support total £37,001 and made up of £25,000 business support grant and £12,001 job retention scheme grant.

Total incoming resources was £124,190.

The expenditure figures comprise:

1. The main expense is Wages (£42,196) and Lifeguards and instructors (£24,475) totalling £66,671.
2. Coach hire of £10,740 covers the cost of transporting school children to and from the pool.
3. Cost of refurbishment and repairs were £6,263.

The total resources expended was £121,154.

Total resources expended exceeded incoming resources by £3,036, Of this £498 represented net expenditure from restricted grant funding such that there is a deficit for the year on normal charity operations of £74.

Balance Sheet

As detailed above with resources expended exceeding incoming resources by £3,036 the carried forward reserves amount to £38,791. See note 12.

During the year a number of the Restricted Funds were utilised in line with the grant terms and conditions resulting in the funds being transferred to the Unrestricted General Fund, see note 12.

Bank balances totalled £30,495.

The reserves are managed to fulfil the objectives of the Charity.

The trustees consider this to be a healthy financial position.

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

10971332 (England and Wales)

Registered Charity number

1176769

Carnforth Community Swimming Pool Ltd

**Report of the Trustees
for the Year Ended 31 December 2020**

Registered office

Carnforth Community Swimming Pool
Kellet Road
Carnforth
Lancaster
Lancashire
LA5 9LS

Trustees

Mr M H Dudfield (resigned 31/7/2020)
Mrs F Wood (resigned 13/6/2020)
Mr J Blowes
Mrs E J Paul (appointed 14/7/2020)
Mr L D Law (appointed 14/7/2020)
Mr J M Grisenthwaite (appointed 14/7/2020)

Approved by order of the board of trustees on 29 July 2021 and signed on its behalf by:

Mr J Blowes - Trustee

Carnforth Community Swimming Pool Ltd

**Statement of Financial Activities
for the Year Ended 31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Income and endowments from					
Donations and legacies		5,594	2,961	8,555	21,909
Other trading activities	2	78,635	-	78,635	132,730
Investment income	3	-	-	-	265
Other income		37,001	-	37,001	-
Total		<u>121,230</u>	<u>2,961</u>	<u>124,191</u>	<u>154,904</u>
 Expenditure on Charitable activities					
Charitable		120,058	1,096	121,154	171,295
NET INCOME/(EXPENDITURE)		<u>1,172</u>	<u>1,865</u>	<u>3,037</u>	<u>(16,391)</u>
Transfers between funds	11	<u>7,632</u>	<u>(7,632)</u>	<u>-</u>	<u>-</u>
Net movement in funds		8,804	(5,767)	3,037	(16,391)
Reconciliation of funds					
Total funds brought forward		27,837	7,917	35,754	52,145
Total funds carried forward		<u><u>36,641</u></u>	<u><u>2,150</u></u>	<u><u>38,791</u></u>	<u><u>35,754</u></u>

The notes form part of these financial statements

Carnforth Community Swimming Pool Ltd

**Balance Sheet
31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fixed assets					
Tangible assets	8	6,300	-	6,300	7,412
Current assets					
Debtors	9	4,674	-	4,674	9,305
Cash at bank and in hand		28,345	2,150	30,495	23,966
		<u>33,019</u>	<u>2,150</u>	<u>35,169</u>	<u>33,271</u>
Creditors					
Amounts falling due within one year	10	(2,678)	-	(2,678)	(4,929)
Net current assets		<u>30,341</u>	<u>2,150</u>	<u>32,491</u>	<u>28,342</u>
Total assets less current liabilities		36,641	2,150	38,791	35,754
NET ASSETS		<u><u>36,641</u></u>	<u><u>2,150</u></u>	<u><u>38,791</u></u>	<u><u>35,754</u></u>
Funds	11				
Unrestricted funds				36,641	27,837
Restricted funds				2,150	7,917
Total funds				<u><u>38,791</u></u>	<u><u>35,754</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 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.

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 29 July 2021 and were signed on its behalf by:

Mr J Blowes - Trustee

The notes form part of these financial statements

Carnforth Community Swimming Pool Ltd

Notes to the Financial Statements for the Year Ended 31 December 2020

1. 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.

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. Other trading activities

	2020	2019
	£	£
School swimming	38,941	46,176
Group swimming	2,767	12,874
Public swimming	36,927	73,680
	<u>78,635</u>	<u>132,730</u>

Carnforth Community Swimming Pool Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

3. Investment income

	2020	2019
	£	£
Deposit account interest	-	265
	<u> </u>	<u> </u>

4. Net income/(expenditure)

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

	2020	2019
	£	£
Depreciation - owned assets	1,112	1,308
	<u> </u>	<u> </u>

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

6. Staff costs

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

	2020	2019
Full and part time	3	3
	<u> </u>	<u> </u>

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

7. Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments from			
Donations and legacies	549	21,360	21,909
Other trading activities	132,732	(2)	132,730
Investment income	265	-	265
	<u> </u>	<u> </u>	<u> </u>
Total	133,546	21,358	154,904
Expenditure on Charitable activities			
Charitable	148,552	22,743	171,295
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(15,006)	(1,385)	(16,391)
Transfers between funds	11,884	(11,884)	-
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	(3,122)	(13,269)	(16,391)

Carnforth Community Swimming Pool Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

7. Comparatives for the statement of financial activities - continued	Unrestricted funds £	Restricted funds £	Total funds £
Reconciliation of funds			
Total funds brought forward	30,959	21,186	52,145
Total funds carried forward	27,837	7,917	35,754
8. Tangible fixed assets			Plant and machinery £
Cost			
At 1 January 2020 and 31 December 2020			9,179
Depreciation			
At 1 January 2020			1,767
Charge for year			1,112
At 31 December 2020			2,879
Net book value			
At 31 December 2020			6,300
At 31 December 2019			7,412
9. Debtors: amounts falling due within one year		2020 £	2019 £
Trade debtors		-	7,044
Other debtors		225	1,843
Prepayments		4,449	418
		4,674	9,305

Carnforth Community Swimming Pool Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

10. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	-	3,929
Social security and other taxes	1,677	-
Accrued expenses	1,001	1,000
	<u>2,678</u>	<u>4,929</u>

11. Movement in funds

	At 1/1/20	Net movement in funds	Transfers between funds	At 31/12/20
	£	£	£	£
Unrestricted funds				
General fund	12,092	1,172	(1,623)	11,641
Sinking fund	15,745	-	9,255	25,000
	<u>27,837</u>	<u>1,172</u>	<u>7,632</u>	<u>36,641</u>
Restricted funds				
Training young lifeguards	1,160	-	(1,160)	-
Assistance for marketing and revenue	2,552	-	(2,362)	190
Tweens Swim Club re: anti social behaviour	842	-	(842)	-
Galbraith Two for materials, upgrading and marketing	374	(374)	-	-
Tesco Grant	2,989	279	(3,268)	-
Junior Swims	-	460	-	460
Adult - Pilot Project	-	500	-	500
Adult - Follow On	-	500	-	500
Senior Adults	-	500	-	500
	<u>7,917</u>	<u>1,865</u>	<u>(7,632)</u>	<u>2,150</u>
TOTAL FUNDS	<u>35,754</u>	<u>3,037</u>	<u>-</u>	<u>38,791</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	121,230	(120,058)	1,172
Restricted funds			
Galbraith Two for materials, upgrading and marketing	-	(374)	(374)
Tesco Grant	1,001	(722)	279
Junior Swims	460	-	460
Adult - Pilot Project	500	-	500
Adult - Follow On	500	-	500
Senior Adults	500	-	500
	<u>2,961</u>	<u>(1,096)</u>	<u>1,865</u>
TOTAL FUNDS	<u>124,191</u>	<u>(121,154)</u>	<u>3,037</u>

Carnforth Community Swimming Pool Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

11. Movement in funds - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
Unrestricted funds				
General fund	11,012	(9,932)	11,012	12,092
General use fund	4,302	(5,074)	772	-
Sinking fund	15,645	-	100	15,745
	<u>30,959</u>	<u>(15,006)</u>	<u>11,884</u>	<u>27,837</u>
Restricted funds				
Training young lifeguards	2,811	-	(1,651)	1,160
Promotion and materials	134	(76)	(58)	-
1st stage upgrading, uniforms and publicity	79	(102)	23	-
Lifeguard training equipment	227	(403)	176	-
Assistance for marketing and revenue	1,000	1,626	(74)	2,552
Associated activity of Nordic Pole walking	500	-	(500)	-
Swim vouchers, over 60s and less fortunate	4,250	-	(4,250)	-
Tweens Swim Club re: anti social behaviour	1,470	-	(628)	842
Match Funding - Friends and Other Grants	-	(5,508)	5,508	-
Galbraith Two for materials, upgrading and marketing	4,216	(482)	(3,360)	374
Vera Wolstencroft Fund	5,000	(810)	(4,190)	-
Friends of Carnforth Pool	1,499	1,381	(2,880)	-
Tesco Grant	-	2,989	-	2,989
	<u>21,186</u>	<u>(1,385)</u>	<u>(11,884)</u>	<u>7,917</u>
TOTAL FUNDS	<u><u>52,145</u></u>	<u><u>(16,391)</u></u>	<u><u>-</u></u>	<u><u>35,754</u></u>

Carnforth Community Swimming Pool Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

11. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,546	(143,478)	(9,932)
General use fund	-	(5,074)	(5,074)
	133,546	(148,552)	(15,006)
Restricted funds			
Promotion and materials	-	(76)	(76)
1st stage upgrading, uniforms and publicity	-	(102)	(102)
Lifeguard training equipment	-	(403)	(403)
Assistance for marketing and revenue	2,000	(374)	1,626
Match Funding - Friends and Other Grants	12,650	(18,158)	(5,508)
Galbraith Two for materials, upgrading and marketing	2,000	(2,482)	(482)
Vera Wolstencroft Fund	-	(810)	(810)
Friends of Carnforth Pool	1,708	(327)	1,381
Tesco Grant	3,000	(11)	2,989
	21,358	(22,743)	(1,385)
TOTAL FUNDS	154,904	(171,295)	(16,391)

Carnforth Community Swimming Pool Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

11. Movement in funds - continued

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

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	11,012	(8,760)	9,389	11,641
General use fund	4,302	(5,074)	772	-
Sinking fund	15,645	-	9,355	25,000
	<u>30,959</u>	<u>(13,834)</u>	<u>19,516</u>	<u>36,641</u>
Restricted funds				
Training young lifeguards	2,811	-	(2,811)	-
Promotion and materials	134	(76)	(58)	-
1st stage upgrading, uniforms and publicity	79	(102)	23	-
Lifeguard training equipment	227	(403)	176	-
Assistance for marketing and revenue	1,000	1,626	(2,436)	190
Associated activity of Nordic Pole walking	500	-	(500)	-
Swim vouchers, over 60s and less fortunate Tweens Swim Club re: anti social behaviour	4,250 1,470	- -	(4,250) (1,470)	- -
Match Funding - Friends and Other Grants	-	(5,508)	5,508	-
Galbraith Two for materials, upgrading and marketing	4,216	(856)	(3,360)	-
Vera Wolstencroft Fund	5,000	(810)	(4,190)	-
Friends of Carnforth Pool	1,499	1,381	(2,880)	-
Tesco Grant	-	3,268	(3,268)	-
Junior Swims	-	460	-	460
Adult - Pilot Project	-	500	-	500
Adult - Follow On	-	500	-	500
Senior Adults	-	500	-	500
	<u>21,186</u>	<u>480</u>	<u>(19,516)</u>	<u>2,150</u>
TOTAL FUNDS	<u><u>52,145</u></u>	<u><u>(13,354)</u></u>	<u><u>-</u></u>	<u><u>38,791</u></u>

Carnforth Community Swimming Pool Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

11. Movement in funds - continued

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 £
Unrestricted funds			
General fund	254,776	(263,536)	(8,760)
General use fund	-	(5,074)	(5,074)
	<hr/>	<hr/>	<hr/>
	254,776	(268,610)	(13,834)
Restricted funds			
Promotion and materials	-	(76)	(76)
1st stage upgrading, uniforms and publicity	-	(102)	(102)
Lifeguard training equipment	-	(403)	(403)
Assistance for marketing and revenue	2,000	(374)	1,626
Match Funding - Friends and Other Grants	12,650	(18,158)	(5,508)
Galbraith Two for materials, upgrading and marketing	2,000	(2,856)	(856)
Vera Wolstencroft Fund	-	(810)	(810)
Friends of Carnforth Pool	1,708	(327)	1,381
Tesco Grant	4,001	(733)	3,268
Junior Swims	460	-	460
Adult - Pilot Project	500	-	500
Adult - Follow On	500	-	500
Senior Adults	500	-	500
	<hr/>	<hr/>	<hr/>
	24,319	(23,839)	480
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	279,095	(292,449)	(13,354)

Restricted Income Funds

These comprise funds designated for specific purposes as highlighted above.

Unrestricted Income Funds

General Fund

The general unrestricted fund represents free funds of the charity which can be applied at the discretion of the trustees.

Designated General Use Fund

The designated General Use Fund represents funds from Lancashire County Council that the trustees have put aside from general funds to aid the day to day running costs.

Designated Sinking Fund

The designated Sinking Fund represents funds from Lancashire County Council that the trustees have put aside from general funds to aid cash flow in the first year.

Carnforth Community Swimming Pool Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

12. Other financial commitments

The building and swimming pool are on a 125 year lease from Lancashire County Council with an annual peppercorn rent.

13. Related party disclosures

There were no related party transactions for the year ended 31 December 2020.

Carnforth Community Swimming Pool Ltd

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2020**

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Donations	3,564	2,259
Gift aid	1,031	-
Grants	3,960	19,650
	<hr/>	<hr/>
	8,555	21,909
Other trading activities		
School swimming	38,941	46,176
Group swimming	2,767	12,874
Public swimming	36,927	73,680
	<hr/>	<hr/>
	78,635	132,730
Investment income		
Deposit account interest	-	265
Other income		
Business support grant	25,000	-
Job retention scheme grant	12,001	-
	<hr/>	<hr/>
	37,001	-
	<hr/>	<hr/>
Total incoming resources	124,191	154,904
 Expenditure		
Charitable activities		
Wages	42,196	38,071
Pensions	1,864	881
Rates and water	5,707	3,277
Insurance	5,697	6,679
Light and heat	14,239	23,917
Telephone	592	431
Postage and stationery	278	298
Advertising	380	725
Sundries	317	1,221
Hire of plant and machinery	-	162
Coach hire	10,740	12,880
Repairs and renewals	6,263	28,838
Water treatment	1,882	-
Maintenance	873	6,146
Training	1,031	-
Goods for resale	400	1,935
Lifeguards and instructors	24,475	42,186
Training	798	154
Computer costs	370	188
Carried forward	118,102	167,989

This page does not form part of the statutory financial statements

Carnforth Community Swimming Pool Ltd

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2020**

	2020 £	2019 £
Charitable activities		
Brought forward	118,102	167,989
Cleaning and waste disposal	909	32
Depreciation of tangible fixed assets	1,112	1,308
	<u>120,123</u>	<u>169,329</u>
Support costs		
Finance		
Bank charges	31	966
Governance costs		
Accountancy and legal fees	1,000	1,000
	<u>121,154</u>	<u>171,295</u>
Total resources expended		
	<u>121,154</u>	<u>171,295</u>
Net income/(expenditure)	<u>3,037</u>	<u>(16,391)</u>

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 10971332 (England and Wales)
REGISTERED CHARITY NUMBER: 1176769

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
Carnforth Community Swimming Pool Ltd

RfM Fylde Limited
Summerdale
Head Dyke Lane
Pilling
Preston
Lancashire
PR3 6SJ

Carnforth Community Swimming Pool Ltd

**Contents of the Financial Statements
for the Year Ended 31 December 2020**

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Balance Sheet	5
Notes to the Financial Statements	6 to 14

**Report of the Trustees
for the Year Ended 31 December 2020**

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 December 2020. 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).

Objectives and activities

Objectives and aims

To operate the Carnforth Community Swimming Pool for the benefit of all members of the public to include in particular, promoting the leisure, health and safety benefits of swimming for all ages, and especially teaching young persons to swim.

Achievement and Performance

A difficult year due to Covid with Pool closure March to August 2020 and introduction of the furlough arrangements. Re-opening then with Covid precautions of reduced numbers, sanitising between sessions and external doors open to provide added ventilation. The Pool has however been very popular and utilised to its temporarily limited capacity by the general public, groups and schools, hence objectives were achieved when the doors were open.

**Report of the Trustees
for the Year Ended 31 December 2020**

Financial review

Swimming activity revenue was reduced from a more normal £130,000 to £79,000 compensated by grants, donations to cover the reduced wage and utility costs etc. Advantage was also taken of breaks to review prices, resulting in a general inflation increase, along with regularising the inherited school lesson charges.

For the year ended 31 December 2020:

Income and Expenditure

In terms of income:

1. Donations of £3,564 were received from Friends of Carnforth Pool.
2. Gift aid of £1,031 was received.
3. Grants totalled £3,960 and comprise monies from restricted funds and unrestricted funds as shown in note 12.
4. Swimming activities generated income of £78,634.
5. Additional grants related to coronavirus support total £37,001 and made up of £25,000 business support grant and £12,001 job retention scheme grant.

Total incoming resources was £124,190.

The expenditure figures comprise:

1. The main expense is Wages (£42,196) and Lifeguards and instructors (£24,475) totalling £66,671.
2. Coach hire of £10,740 covers the cost of transporting school children to and from the pool.
3. Cost of refurbishment and repairs were £6,263.

The total resources expended was £121,154.

Total resources expended exceeded incoming resources by £3,036, Of this £498 represented net expenditure from restricted grant funding such that there is a deficit for the year on normal charity operations of £74.

Balance Sheet

As detailed above with resources expended exceeding incoming resources by £3,036 the carried forward reserves amount to £38,791. See note 12.

During the year a number of the Restricted Funds were utilised in line with the grant terms and conditions resulting in the funds being transferred to the Unrestricted General Fund, see note 12.

Bank balances totalled £30,495.

The reserves are managed to fulfil the objectives of the Charity.

The trustees consider this to be a healthy financial position.

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

10971332 (England and Wales)

Registered Charity number

1176769

**Report of the Trustees
for the Year Ended 31 December 2020**

Registered office

Carnforth Community Swimming Pool
Kellet Road
Carnforth
Lancaster
Lancashire
LA5 9LS

Trustees

Mr M H Dudfield (resigned 31/7/2020)
Mrs F Wood (resigned 13/6/2020)
Mr J Blowes
Mrs E J Paul (appointed 14/7/2020)
Mr L D Law (appointed 14/7/2020)
Mr J M Grisenthwaite (appointed 14/7/2020)

Approved by order of the board of trustees on 29 July 2021 and signed on its behalf by:

Mr J Blowes - Trustee

Carnforth Community Swimming Pool Ltd

**Statement of Financial Activities
for the Year Ended 31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Income and endowments from					
Donations and legacies		5,594	2,961	8,555	21,909
Other trading activities	2	78,635	-	78,635	132,730
Investment income	3	-	-	-	265
Other income		37,001	-	37,001	-
Total		<u>121,230</u>	<u>2,961</u>	<u>124,191</u>	<u>154,904</u>
 Expenditure on Charitable activities					
Charitable		120,058	1,096	121,154	171,295
NET INCOME/(EXPENDITURE)		<u>1,172</u>	<u>1,865</u>	<u>3,037</u>	<u>(16,391)</u>
Transfers between funds	11	<u>7,632</u>	<u>(7,632)</u>	<u>-</u>	<u>-</u>
Net movement in funds		8,804	(5,767)	3,037	(16,391)
Reconciliation of funds					
Total funds brought forward		27,837	7,917	35,754	52,145
Total funds carried forward		<u><u>36,641</u></u>	<u><u>2,150</u></u>	<u><u>38,791</u></u>	<u><u>35,754</u></u>

The notes form part of these financial statements

Carnforth Community Swimming Pool Ltd (Registered number: 10971332)

**Balance Sheet
31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fixed assets					
Tangible assets	8	6,300	-	6,300	7,412
Current assets					
Debtors	9	4,674	-	4,674	9,305
Cash at bank and in hand		28,345	2,150	30,495	23,966
		<u>33,019</u>	<u>2,150</u>	<u>35,169</u>	<u>33,271</u>
Creditors					
Amounts falling due within one year	10	(2,678)	-	(2,678)	(4,929)
		<u>30,341</u>	<u>2,150</u>	<u>32,491</u>	<u>28,342</u>
Net current assets					
		<u>36,641</u>	<u>2,150</u>	<u>38,791</u>	<u>35,754</u>
Total assets less current liabilities					
		<u>36,641</u>	<u>2,150</u>	<u>38,791</u>	<u>35,754</u>
NET ASSETS					
		<u>36,641</u>	<u>2,150</u>	<u>38,791</u>	<u>35,754</u>
Funds	11				
Unrestricted funds				36,641	27,837
Restricted funds				2,150	7,917
Total funds				<u>38,791</u>	<u>35,754</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 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.

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 29 July 2021 and were signed on its behalf by:

Mr J Blowes - Trustee

The notes form part of these financial statements

Carnforth Community Swimming Pool Ltd

Notes to the Financial Statements for the Year Ended 31 December 2020

1. 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.

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. Other trading activities

	2020	2019
	£	£
School swimming	38,941	46,176
Group swimming	2,767	12,874
Public swimming	36,927	73,680
	<u>78,635</u>	<u>132,730</u>

Carnforth Community Swimming Pool Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

3. Investment income

	2020	2019
	£	£
Deposit account interest	-	265
	<u> </u>	<u> </u>

4. Net income/(expenditure)

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

	2020	2019
	£	£
Depreciation - owned assets	1,112	1,308
	<u> </u>	<u> </u>

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

6. Staff costs

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

	2020	2019
Full and part time	3	3
	<u> </u>	<u> </u>

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

7. Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments from			
Donations and legacies	549	21,360	21,909
Other trading activities	132,732	(2)	132,730
Investment income	265	-	265
	<u> </u>	<u> </u>	<u> </u>
Total	133,546	21,358	154,904
Expenditure on Charitable activities			
Charitable	148,552	22,743	171,295
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(15,006)	(1,385)	(16,391)
Transfers between funds	11,884	(11,884)	-
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	(3,122)	(13,269)	(16,391)

Carnforth Community Swimming Pool Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

7. Comparatives for the statement of financial activities - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Reconciliation of funds			
Total funds brought forward	30,959	21,186	52,145
Total funds carried forward	27,837	7,917	35,754

8. Tangible fixed assets

	Plant and machinery £
Cost	
At 1 January 2020 and 31 December 2020	9,179
Depreciation	
At 1 January 2020	1,767
Charge for year	1,112
At 31 December 2020	2,879
Net book value	
At 31 December 2020	6,300
At 31 December 2019	7,412

9. Debtors: amounts falling due within one year

	2020 £	2019 £
Trade debtors	-	7,044
Other debtors	225	1,843
Prepayments	4,449	418
	4,674	9,305

Carnforth Community Swimming Pool Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

10. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	-	3,929
Social security and other taxes	1,677	-
Accrued expenses	1,001	1,000
	<u>2,678</u>	<u>4,929</u>

11. Movement in funds

	At 1/1/20	Net movement in funds	Transfers between funds	At 31/12/20
	£	£	£	£
Unrestricted funds				
General fund	12,092	1,172	(1,623)	11,641
Sinking fund	15,745	-	9,255	25,000
	<u>27,837</u>	<u>1,172</u>	<u>7,632</u>	<u>36,641</u>
Restricted funds				
Training young lifeguards	1,160	-	(1,160)	-
Assistance for marketing and revenue	2,552	-	(2,362)	190
Tweens Swim Club re: anti social behaviour	842	-	(842)	-
Galbraith Two for materials, upgrading and marketing	374	(374)	-	-
Tesco Grant	2,989	279	(3,268)	-
Junior Swims	-	460	-	460
Adult - Pilot Project	-	500	-	500
Adult - Follow On	-	500	-	500
Senior Adults	-	500	-	500
	<u>7,917</u>	<u>1,865</u>	<u>(7,632)</u>	<u>2,150</u>
TOTAL FUNDS	<u>35,754</u>	<u>3,037</u>	<u>-</u>	<u>38,791</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	121,230	(120,058)	1,172
Restricted funds			
Galbraith Two for materials, upgrading and marketing	-	(374)	(374)
Tesco Grant	1,001	(722)	279
Junior Swims	460	-	460
Adult - Pilot Project	500	-	500
Adult - Follow On	500	-	500
Senior Adults	500	-	500
	<u>2,961</u>	<u>(1,096)</u>	<u>1,865</u>
TOTAL FUNDS	<u>124,191</u>	<u>(121,154)</u>	<u>3,037</u>

Carnforth Community Swimming Pool Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

11. Movement in funds - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
Unrestricted funds				
General fund	11,012	(9,932)	11,012	12,092
General use fund	4,302	(5,074)	772	-
Sinking fund	15,645	-	100	15,745
	<u>30,959</u>	<u>(15,006)</u>	<u>11,884</u>	<u>27,837</u>
Restricted funds				
Training young lifeguards	2,811	-	(1,651)	1,160
Promotion and materials	134	(76)	(58)	-
1st stage upgrading, uniforms and publicity	79	(102)	23	-
Lifeguard training equipment	227	(403)	176	-
Assistance for marketing and revenue	1,000	1,626	(74)	2,552
Associated activity of Nordic Pole walking	500	-	(500)	-
Swim vouchers, over 60s and less fortunate	4,250	-	(4,250)	-
Tweens Swim Club re: anti social behaviour	1,470	-	(628)	842
Match Funding - Friends and Other Grants	-	(5,508)	5,508	-
Galbraith Two for materials, upgrading and marketing	4,216	(482)	(3,360)	374
Vera Wolstencroft Fund	5,000	(810)	(4,190)	-
Friends of Carnforth Pool	1,499	1,381	(2,880)	-
Tesco Grant	-	2,989	-	2,989
	<u>21,186</u>	<u>(1,385)</u>	<u>(11,884)</u>	<u>7,917</u>
TOTAL FUNDS	<u><u>52,145</u></u>	<u><u>(16,391)</u></u>	<u><u>-</u></u>	<u><u>35,754</u></u>

Carnforth Community Swimming Pool Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

11. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,546	(143,478)	(9,932)
General use fund	-	(5,074)	(5,074)
	<hr/>	<hr/>	<hr/>
	133,546	(148,552)	(15,006)
Restricted funds			
Promotion and materials	-	(76)	(76)
1st stage upgrading, uniforms and publicity	-	(102)	(102)
Lifeguard training equipment	-	(403)	(403)
Assistance for marketing and revenue	2,000	(374)	1,626
Match Funding - Friends and Other Grants	12,650	(18,158)	(5,508)
Galbraith Two for materials, upgrading and marketing	2,000	(2,482)	(482)
Vera Wolstencroft Fund	-	(810)	(810)
Friends of Carnforth Pool	1,708	(327)	1,381
Tesco Grant	3,000	(11)	2,989
	<hr/>	<hr/>	<hr/>
	21,358	(22,743)	(1,385)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	154,904	(171,295)	(16,391)
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Carnforth Community Swimming Pool Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

11. Movement in funds - continued

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

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	11,012	(8,760)	9,389	11,641
General use fund	4,302	(5,074)	772	-
Sinking fund	15,645	-	9,355	25,000
	<u>30,959</u>	<u>(13,834)</u>	<u>19,516</u>	<u>36,641</u>
Restricted funds				
Training young lifeguards	2,811	-	(2,811)	-
Promotion and materials	134	(76)	(58)	-
1st stage upgrading, uniforms and publicity	79	(102)	23	-
Lifeguard training equipment	227	(403)	176	-
Assistance for marketing and revenue	1,000	1,626	(2,436)	190
Associated activity of Nordic Pole walking	500	-	(500)	-
Swim vouchers, over 60s and less fortunate	4,250	-	(4,250)	-
Tweens Swim Club re: anti social behaviour	1,470	-	(1,470)	-
Match Funding - Friends and Other Grants	-	(5,508)	5,508	-
Galbraith Two for materials, upgrading and marketing	4,216	(856)	(3,360)	-
Vera Wolstencroft Fund	5,000	(810)	(4,190)	-
Friends of Carnforth Pool	1,499	1,381	(2,880)	-
Tesco Grant	-	3,268	(3,268)	-
Junior Swims	-	460	-	460
Adult - Pilot Project	-	500	-	500
Adult - Follow On	-	500	-	500
Senior Adults	-	500	-	500
	<u>21,186</u>	<u>480</u>	<u>(19,516)</u>	<u>2,150</u>
TOTAL FUNDS	<u><u>52,145</u></u>	<u><u>(13,354)</u></u>	<u><u>-</u></u>	<u><u>38,791</u></u>

Carnforth Community Swimming Pool Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

11. Movement in funds - continued

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 £
Unrestricted funds			
General fund	254,776	(263,536)	(8,760)
General use fund	-	(5,074)	(5,074)
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	254,776	(268,610)	(13,834)
Restricted funds			
Promotion and materials	-	(76)	(76)
1st stage upgrading, uniforms and publicity	-	(102)	(102)
Lifeguard training equipment	-	(403)	(403)
Assistance for marketing and revenue	2,000	(374)	1,626
Match Funding - Friends and Other Grants	12,650	(18,158)	(5,508)
Galbraith Two for materials, upgrading and marketing	2,000	(2,856)	(856)
Vera Wolstencroft Fund	-	(810)	(810)
Friends of Carnforth Pool	1,708	(327)	1,381
Tesco Grant	4,001	(733)	3,268
Junior Swims	460	-	460
Adult - Pilot Project	500	-	500
Adult - Follow On	500	-	500
Senior Adults	500	-	500
	<hr/>	<hr/>	<hr/>
	24,319	(23,839)	480
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	279,095	(292,449)	(13,354)
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Restricted Income Funds

These comprise funds designated for specific purposes as highlighted above.

Unrestricted Income Funds

General Fund

The general unrestricted fund represents free funds of the charity which can be applied at the discretion of the trustees.

Designated General Use Fund

The designated General Use Fund represents funds from Lancashire County Council that the trustees have put aside from general funds to aid the day to day running costs.

Designated Sinking Fund

The designated Sinking Fund represents funds from Lancashire County Council that the trustees have put aside from general funds to aid cash flow in the first year.

Carnforth Community Swimming Pool Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

12. Other financial commitments

The building and swimming pool are on a 125 year lease from Lancashire County Council with an annual peppercorn rent.

13. Related party disclosures

There were no related party transactions for the year ended 31 December 2020.