

## 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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FOR THE YEAR ENDED 31 DECEMBER 2022**

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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**

	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2022 Total funds £</b>	<b>2021 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>					
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
<b>Total</b>		<u>248,348</u>	<u>8,301</u>	<u>256,649</u>	<u>204,731</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable		<u>248,662</u>	<u>63</u>	<u>248,725</u>	<u>174,747</u>
<b>NET INCOME/(EXPENDITURE)</b>		(314)	8,238	7,924	29,984
<b>Transfers between funds</b>	11	<u>8,428</u>	<u>(8,428)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>8,114</u>	<u>(190)</u>	<u>7,924</u>	<u>29,984</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		68,585	190	68,775	38,791
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>76,699</u>	<u>-</u>	<u>76,699</u>	<u>68,775</u>

The notes form part of these financial statements

**BALANCE SHEET**  
**31 DECEMBER 2022**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

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

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

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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:

	<b>2022</b>	<b>2021</b>
	<b>3</b>	<b>3</b>
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**

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

**8. TANGIBLE FIXED ASSETS**

	<b>Long leasehold £</b>	<b>Plant and machinery £</b>	<b>Totals £</b>
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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**

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

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>At 1/1/22</b>	<b>Net movement in funds</b>	<b>Transfers between funds</b>	<b>At 31/12/22</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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)	-
<b>TOTAL FUNDS</b>	<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:

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

	<b>At 1/1/21 £</b>	<b>Net movement in funds £</b>	<b>Transfers between funds £</b>	<b>At 31/12/21 £</b>
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
Assistance for marketing and revenue	190	-	-	190
Junior Swims	460	-	(460)	-
Adult - Pilot Project	500	-	(500)	-
Adult - Follow On	500	-	(500)	-
Senior Adults	<u>500</u>	<u>-</u>	<u>(500)</u>	<u>-</u>
	2,150	-	(1,960)	190
<b>TOTAL FUNDS</b>	<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:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	204,731	(174,747)	29,984
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	11,641	29,670	10,388	51,699
Sinking fund	25,000	-	-	25,000
	<u>36,641</u>	<u>29,670</u>	<u>10,388</u>	<u>76,699</u>
<b>Restricted funds</b>				
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	-	8,238	(8,238)	-
	<u>2,150</u>	<u>8,238</u>	<u>(10,388)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	453,079	(423,409)	29,670
<b>Restricted funds</b>			
Energy saving plant and equipment	8,301	(63)	8,238
<b>TOTAL FUNDS</b>	<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.