

Charity Number: 1178539
Company number: CE014222

BRIGHTLINGSEA LIDO
TRUSTEES REPORT AND ACCOUNTS
PERIOD ENDED 31 MARCH 2021

BRIGHTLINGSEA LIDO

LEGAL & ADMINISTRATIVE INFORMATION

Trustees	David Atkinson Michael Barry Jennifer Barry Sarah O'Laoi Rachel Fletcher (until 31.12.21) Pam Corsar (24.4.21 until 19.7.21) Charles Heywood Malcolm Morris
Charity number	1178539
Company number	CE014222
Principal Address	Promenade Way Brightlingsea Colchester CO7 0HH
Independent examiners	Kate Deyn
Bankers	Lloyds Bank Clacton on Sea HSBC High Street Colchester

BRIGHTLINGSEA LIDO

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BRIGHTLINGSEA LIDO

TRUSTEES REPORT FOR THE PERIOD ENDED 31 MARCH 2021

Introduction and priorities for 2020-21

This report covers the third year of the operation of Brightlingsea Lido as a Charitable Incorporated Organisation following the community asset transfer from Tendring District Council to Brightlingsea Town Council in spring 2018.

The year started with a natural disaster (Feb 10th 2020) due to extensive flooding caused by a tidal surge, and then the whole country was placed into lockdown from March 2020.

The dual setbacks of a major flood and then COVID19 meant that the whole 2020 season was to be lost. Support from our community, insurance cover and government grants have allowed the site to be repaired and for flood resilience measures to be introduced. The Lido remains financially secure and the trustees will ensure that plans for 2021 and beyond take account of the need to plan prudently, to build resilience, to provide COVID-secure opportunities for recreation and leisure and to build on the resurgence of interest in outdoor swimming.

Objectives and activities

The charitable objects of Brightlingsea Lido are 'to promote for the benefit of the inhabitants of Brightlingsea and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants'

In developing and updating our plans and policies the trustees have continued to be mindful of the charitable objects, and of the guidance on public benefit provided by the Charity Commissioners. Hence, we have ensured that pricing structures, opening hours and other operating procedures take account of the charitable objectives and the desire to provide public benefit by ensuring where possible that

- Prices remain affordable for families of limited means, including concessionary pricing.
- A range of sessions are offered including those suitable for families and for adults only.
- Our commitment to inclusive provision is promoted with plans to further improve accessibility. An accessible changing bench has been added to the facility and a hoist has been delivered but not fitted due to COVID19 restrictions. It is planned to fit the hoist for the 2022 season.
- We provide volunteer and employment opportunities to benefit local people across a wide age range including encouraging cross-generational working relationships, supporting reduction of loneliness and enhancing employability to improve quality of life.
- We work with local charitable and voluntary organisations to support our joint objectives and ensure that our services are available to a wide range of user-groups. (eg. offering sessions to local schools and care homes)
- We promote the benefits of swimming and outdoor exercise to enhance physical and mental health.

Access and inclusion

A key objective during the year was to continue to take steps to improve accessibility of the lido. Changing facilities have been upgraded to include an electric changing bench. A portable pool hoist has been secured and is on site ready for installation in 2022.

Social connections are an important component of wellbeing and we feel that the Lido can bring more people together. In Brightlingsea, 26.9% of our residents are older than 64 years of age compared with 16.4% nationally. We see volunteering and participation in local activity as a key to healthy environment and combatting loneliness, we are also keen to provide opportunities for the mental health benefits of swimming, including outdoor swimming, to be recognised and realised.

Achievements, performance (and setbacks)

The Lido was unable to open during 2020 due to flooding and pandemic, and had to undergo significant refurbishment and repair when access to the site became safe. Most of the building works were completed in early 2021 and further technical adaptations to improve flood resilience were undertaken when contractors were available and the site became safely accessible again.

Volunteers, training and employment

Our lido has continued to receive support from our local community through volunteering, fundraising and donations of time, money and professional expertise. There were some significant fund raising activities organised as a response to the flooding. Training and employment opportunities were limited throughout 20-21. From April 2020 the Lido Manager was furloughed under the government's support scheme and further financially supported from the Charity's funds. He left to take up another post in September 2020. The Lido recruited a new manager to start in early May 2021.

Café Lido

The Lido café was able to open for takeaways only in March 2021. It provided employment and management opportunities for a young team, who developed the business model to include sustainable objectives and a more varied menu. The team was able to maintain a high quality of service delivery and financial control throughout their tenure.

Fundraising and grants

Although the lido was not actually open during 2020, planning and development meetings were held by the technical/project team of volunteers. The main focus was on restoring flood damaged equipment and exploring flood defence measures. Grants will be applied for in pursuit of these objectives but there were no active applications during the reporting period. Fund raising events involving gatherings or crowd participation were restricted or cancelled.

Customer and community support and feedback

Communication was maintained via 'Lido in Brief' a - short bulletin circulated to volunteers and the local community via websites and social media. This updated residents on the progress of refurbishment and the prospects for re-opening, which was scheduled for later in the season of 2021, when government restrictions were due to be lifted.

It was evident from social media commentary and verbal feedback that the community was hugely supportive of efforts to re-instate the facility to full working capacity again. There was a recognition however that the open, all day, admissions policy would have to change; the realities of social distancing and maintenance of customer safety meant that numbers on site would have to be restricted and a pre-booking admissions system would have to be introduced. These ideas were welcomed and recognised as necessary by the local community.

Financial review

The accounts show a £30,803 surplus in the year. The pool did not open during the 2020-21 year and the café only opened in March 2021 under limited trading, owing to COVID19 government restrictions.

The charity was in receipt of grant funds of £35,000 from Tendring District Council to support the hospitality and leisure trades that were unable to operate owing to COVID19 restrictions. In addition, the only employee remaining in March 2020 was furloughed and the charity claimed on the Government Job Retention Scheme to support this, receiving £7,548.

Structure, governance and management

Brightlingsea Lido is Charitable Incorporated Organisation (CIO) governed by a constitution, based upon the model foundation constitution for a CIO, whose only voting members are its charitable Trustees.

Trustees

A team of up to eight trustees oversee the running of the lido. The following served as Trustees during the reporting period

David Atkinson
Michael Barry
Jennifer Barry
Sarah O'Laoi
Rachel Fletcher (until 31.12.21)
Pam Corsar (24.4.21 – 19.7.21)
Charles Heywood
Malcolm Morris

Further trustees will be recruited from the local community in early 2022, with a focus on ensuring that skills and experience match the needs of the CIO at that time and that, where possible there is a balance of genders, ages and users' interests represented.

The Trustees in post in January 2022 when this report was approved for publication were. David Atkinson, Michael Barry, Jennifer Barry, Malcolm Morris, Charles Heywood, Sarah O'Laoi.

Manager

The trustees employed a manager to assist with the management and running of the CIO. Throughout the period covered by this report the Lido was not able to operate and the manager was furloughed. He moved on to other employment in September 2020. The trustees would like to extend their formal thanks to Clive Edwards for his contribution to the Lido programme and development during his time in post.

We would also like to welcome our new manager Nicki Martin to the Lido team and acknowledge her hard work and dedication in organising staff and systems to enable the facility to open in late June 2021.

Brightlingsea Town Council (BTC)

Continuing thanks are due to BTC without whom the successful operation of the CIO would not be possible. The Town Council are our key partner who have contributed to capital improvements and other support. They are also our landlord, with whom we have a sub-lease. We are required to act independently of the council and there is a council link on our trustee board (Michael Barry).

Future priorities

The chief purpose of our project is to preserve a cherished asset and provide a recreational facility for the community and visitors. Our broader plans have always included extending health-enhancing activities over a longer season and improving accessibility for vulnerable populations.

Restoring the Lido to full working capacity was the main driving force for trustees and volunteers as we moved into 2021. This was achieved on a limited season basis and there has been considerable thought and planning put in to priorities for 2022 and beyond.

Measures to retain heat in the pool have been identified and quotations for work are in the process of being finalised. The facility is in a good position to pursue improvement measures, which acknowledge the realities of COVID19 whilst seeking to improve the customer experience.

A balanced approach to developing the site, whilst retaining the charm and attractions of the outdoor experience are planned for 2022. It is hoped that outdoor activities will continue to be popular and safe and the Lido will continue to play a major part in promoting the health and wellbeing of residents and visitors alike.

Reference and administration

This forms the Brightlingsea Lido Trustees Annual Report for the period to 31 March 2021 for Brightlingsea Lido, Charitable Incorporated Organisation (CIO) as required by the Charity Commission.

Our registered/ principal address is:

Brightlingsea Lido
Promenade Way
Brightlingsea
Colchester
CO7 0HH
brightlingsealido@gmail.com
Charity number: 1178539

Website www.brightlingsealido.org.uk

We are also on social media, Facebook, Instagram, Twitter @brightlido and have reviews on Google maps and Trip Advisor.

Brightlingsea Lido does not hold funds as a Custodian Trustee.

Report approved by Brightlingsea Lido Trustees 31 January 2022



Signed

Charles Heywood

Chair of trustees

Dated 31 January 2022

BRIGHTLINGSEA LIDO
REPORT OF THE INDEPENDENT EXAMINERS
FOR THE PERIOD ENDED 31 MARCH 2021

I report to the trustees on my examination of the accounts of the Brightlingsea Lido (the trust) for the period ended 31 March 2021.

Responsibilities and basis of report

As the charities trustees, you are responsible for the preparation for the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

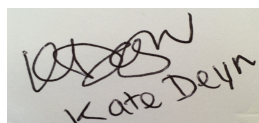
Independent examiner's statement

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

- 1) accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair' view which is not a matter considered part of an independent examination.

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.

Signed

A photograph of a handwritten signature in black ink on a light-colored surface. The signature is stylized and appears to read 'Kate Deyn'.

Name **Kate Deyn**

Address 27 Maltings Road CO7 0RG

Date 31 January 2022

BRIGHTLINGSEA LIDO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED 31 MARCH 2021

		Unrestricted Funds	Restricted Funds	Total period to 31 March 2021	Total period to 31 March 2020
<u>Income from:</u>	Notes				
Grants		42,548		42,548	86,139
Donations		5,899		5,899	8,979
Pool Income		0		0	67,490
Fundraising events		304		304	5,612
Café sales		5,440		5,440	84,333
Rental income		0		0	3,003
Insurance claims receivable		8,899		8,899	3,500
		63,090	0	63,090	259,055
<u>Expenditure from:</u>					
Cost of sales		(2,836)		(2,836)	(38,927)
Employee and Volunteer Costs		(12,642)		(12,642)	(76,344)
Equipment and Premises Costs		(10,017)		(10,017)	(35,311)
Administration costs		(264)		(264)	(2,857)
Fees, subscriptions and Insurance		(6,528)		(6,528)	(6,748)
Building and development projects		0		0	(100,388)
		(32,287)	0	(32,287)	(260,575)
Net income/expenditure		30,803	0	30,803	(1,520)
Fund Balances at 31 March 2021		40,150	17,419	57,569	26,766
Fund Balance at 31 March 2020		9,347	17,419	26,766	28,286

All activities are classed as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

BRIGHTLINGSEA LIDO**BALANCE SHEET****AS AT 31 MARCH 2021**

		31 March 2021	31 March 2020
<u>Current Assets</u>	Notes		
Cash at bank and in hand		72,828	46,826
Accrued Income		461	2,470
		73,289	49,296
<u>Creditors: Amounts falling due within one year</u>			
Trade Creditors		0	(4,444)
Accruals		(213)	(2,162)
Brightlingsea Town Council Loan		(15,000)	(15,000)
Payroll balances		(507)	(924)
		(15,720)	(22,530)
Net current assets		57,569	26,766
Net assets		57,569	26,766
<u>Funds</u>			
Unrestricted Funds		40,150	9,347
Restricted Funds		17,419	17,419
Total Funds		57,569	26,766

The accounts were approved by the Board of Trustees on 31 January 2022.



Charles Heywood

Trustee

Charity Number: 1178539

BRIGHTLINGSEA LIDO

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 MARCH 2021

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of financial statements are as follows:

1.1. Basis of Accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Charities Act 2011.

1.2. Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis, which the trustees consider to be appropriate for the following reasons.

The COVID19 pandemic has meant the charity has been unable to trade for the summer of 2020, however the trading in 2021 has returned and along with the grant funding received to support the business during closure has remained in a cash positive position. As a result the cash reserves have been preserved.

Consequently, the trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the accounts and therefore have prepared the accounts on a going concern basis.

1.3. Income

Grants and donations are credited to the SoFA when the charity becomes entitled to the income, the income can be measured reliably and it becomes possible that the income will be received. Whereby a grant is subject to donor imposed conditions, (i.e. they are performance related or the donor specifies the time period in which the funds must be spent), the income is recognised in line with such donor imposed conditions. Other trading income is recognized on an accruals basis at point of sale.

1.4. Expenditure

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item of expense to which it relates. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. Governance costs (included within support costs) include those costs associated with meeting the constitutional and statutory requirements of the charity and include examination fees and costs linked to the strategic management of the charity. These are included within support costs. All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on estimated usage as a proportion of directly attributable expenditure.

1.5. Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

1.6. Taxation

As a charity, Brightlingsea Lido is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

1.7. Fund Accounting

Funds held by the charity are either: Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes. Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

1.8. Debtors

Trade and other debtors are recognised at the settlement amount due.

1.9. Cash at bank and in hand

Cash at bank and in hand includes bank accounts, cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposits or similar account.

1.10. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

1.11. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised. The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

2. Trustees remuneration and benefits

There was no trustee remuneration or other benefits for the period ended 31 March 2021.

3. Creditors – amounts falling due within one year

Creditors consist entirely of amounts owed to Brightlingsea Town Council (BTC) for contributions towards the development of the café and plant room.

4. Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 31 March 2020	Movements in Funds		Balance at 31 March 2021
		Income	Expenditure	
	£	£	£	£
Change Bench	3,155			3,155
ELDP micro grant	2,264			2,264
Catalyst Charity - catalyst grant for disability enhancements	11,000			11,000
FBJ Charities	1,000			1,000
	17,419	0	0	17,419

The COVID19 pandemic restrictions delayed the progress of the above projects. Work is ongoing throughout 2021 and beyond to move forwards with the purchases and investments agreed as part of the above grants received.

5. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	31 March 2021 Total	31 March 2020 Total
	£	£	£	£
Fund Balances at 31 March 2020 are represented by:				
Current Assets	55,870	17,419	73,289	49,296
Creditors: amounts falling due within one year	(15,720)		(15,720)	(22,530)
	40,150	17,419	57,569	26,766

6. Related party transactions

There were no related party transactions during the year to 31 March 2021.

7. Control

The charity is under the control of the Trustees.

8. Charity information

Brightlingsea Lido is a Charitable Incorporated Organisation registered in England and Wales. The charity's registered number and registered office address can be found on the legal and administrative information page.