

Charity Number: 1178539

Company number: CE014222

BRIGHTLINGSEA LIDO
TRUSTEES REPORT AND ACCOUNTS
PERIOD ENDED 31 MARCH 2023

BRIGHTLINGSEA LIDO

LEGAL & ADMINISTRATIVE INFORMATION

Trustees	David Atkinson Michael Barry Jennifer Barry Charles Heywood Malcolm Morris Neil Ballard
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Charity number	1178539
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Company number	CE014222
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Principal Address	Promenade Way Brightlingsea Colchester CO7 0HH
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Independent examiners	Adrian Gibbons
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Bankers	Lloyds Bank Clacton on Sea
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	HSBC High Street Colchester
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BRIGHTLINGSEA LIDO

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BRIGHTLINGSEA LIDO

TRUSTEES REPORT FOR THE PERIOD ENDED 31 MARCH 2023

Introduction and priorities for 2022-23

This report covers the fifth 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.

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.
- 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.
- 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. A portable pool hoist was sourced with support from a local charitable organisation and was installed prior to the season opening.

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 opened in May 2022 through to September. The heatwave played a significant part in the high attendance figures. The full moon, quiet lane and morning swims continued to be

very popular. The demand for access to the pool created pressure on staffing and volunteer resources.

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. We employed a seasonal pool manager and 12 lifeguards. An additional post was created to cover technical and plant room management.

Café Lido

The café was operational throughout the year, with reduced opening during the winter. It provided employment for a number of part time staff, with numbers fluctuating according to seasonal demands.

Fundraising and grants

The lido season contains a regular programme of community events. The volunteer fundraising team also raised several thousand pounds from local events, including a summer gig, quizzes, stalls at local festivals, boot sales and a murder mystery. Grant applications were submitted for financial support to provide energy saving measures and continue site development.

Customer and community support and feedback

Communication continues to be shared via 'Lido in Brief' a - short bulletin circulated to volunteers and the local community via websites and social media. This updated volunteers and residents on the progress of development plans, current events and staffing.

The booking system initiated as part of the post covid recovery plan proved very successful over a full season and helped to regulate and manage admissions. Customers were assured of entry rather than having to queue on a first come first served basis as in previous years. In response to feedback, we continue to accept a controlled number of "walk-ins" for the small number of users unable to access the online booking system.

Financial review

The accounts show a £71,523 surplus in the year.

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
Charles Heywood
Malcolm Morris
Neil Ballard

The lido continues to remain open to recruiting trustees from the local community 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.

Manager

Nicki Martin was the lifeguard manager throughout the open 2022 season until she resigned in September of that year.

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.

Setting up new systems and procedures so we could safely welcoming back visitors, volunteers and staff was the main driving force for trustees as we moved into 2022. With the success of these new systems and an enthusiastic and energetic team we are looking to next season to further consolidate operations.

Following the 2022 season the five-year plan established in 2018 will be scheduled for review. There is a programme of continuous development designed to improve the visitor experience. Areas that will be looked at in the next plan period include heat retention and energy generation via renewable sources; further flood resilience measures; extending the site, improving the small pool and building structures to provide shade. A balanced approach to developing the site will be taken, so the charm of the outdoor experience is enhanced and new and regular visitors return. With carefully planning and ongoing professional and volunteer support the facility is in a good position to pursue improvement measures

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 Brightlingsea residents and visitors alike.

Reference and administration

This forms the Brightlingsea Lido Trustees Annual Report for the period to 31 March 2023 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

Signed

A handwritten signature in black ink, appearing to be 'M Barry', written over a horizontal line.

Date 25.1.24.

M Barry

Chair of trustees

BRIGHTLINGSEA LIDO
REPORT OF THE INDEPENDENT EXAMINERS
FOR THE PERIOD ENDED 31 MARCH 2023

I report to the trustees on my examination of the accounts of the Brightlingsea Lido (the trust) for the period ended 31 March 2023

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 2006 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 

Date 25/01/2024

Name **Adrian Gibbons**

Address: Flat 4 The Shipyard, Waterside, Brightlingsea, CO7 0FX

BRIGHTLINGSEA LIDO**STATEMENT OF FINANCIAL ACTIVITIES****FOR THE PERIOD ENDED 31 MARCH 2023**

		Unrestricted Funds	Restricted Funds	Total period to 31 March 2023	Total period to 31 March 2022
<u>Income from:</u>	Notes				
Grants		0	3,560	3,560	10,000
Donations		1,882		1,882	4,418
Pool Income		163,720		163,720	80,338
Fundraising events		1,703		1,703	5,905
Café sales		84,446		84,446	82,277
Rental income		7,000		7,000	0
Insurance claims receivable				0	0
		<u>258,751</u>	<u>3,560</u>	<u>262,311</u>	<u>182,938</u>
<u>Expenditure from:</u>					
Cost of sales		(40,859)		(40,859)	(43,082)
Employee and Volunteer Costs		(95,049)		(95,049)	(80,491)
Equipment and Premises Costs		(41,585)		(41,585)	(44,901)
Administration costs		(4,422)		(4,422)	(765)
Fees, subscriptions and Insurance		(5,313)		(5,313)	(11,007)
Building and development projects		0		0	0
		<u>(187,228)</u>	<u>0</u>	<u>(187,228)</u>	<u>(180,246)</u>
Net income/expenditure		<u>71,523</u>	<u>3,560</u>	<u>75,083</u>	<u>2,692</u>
Fund Balances at 31 March 2023		130,320	5,024	135,344	60,261
Fund Balance at 31 March 2022		<u>58,797</u>	<u>1,464</u>	<u>60,261</u>	<u>57,569</u>

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 2023**

	Friday, 31 March 2023	Thursday, 31 March 2022
<u>Current Assets</u>		
Cash at bank and in hand	137,505	77,878
Restricted funds	(5,024)	0
	<u>132,481</u>	<u>77,878</u>
<u>Creditors: Amounts falling due within one year</u>		
Café balance owed	3,264	(2,480)
Accruals	(70)	0
Brightlingsea Town Council Loan	(5,000)	(15,000)
Payroll balances	(360)	(137)
	<u>(2,166)</u>	<u>(17,617)</u>
Net current assets	<u>130,315</u>	<u>60,261</u>
Net assets	<u>130,315</u>	<u>57,569</u>
<u>Funds</u>		
Unrestricted Funds	135,339	58,797
Restricted Funds	(5,024)	1,464
Total Funds	<u>130,315</u>	<u>60,261</u>

The accounts were approved by the Board of Trustees

Signed

M Barry

Chair of trustees

25.1.24.

Charity Number: 1178539

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.

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 2023.
- 3. Creditors – amounts falling due within one year**
Creditors consist entirely of loan owed to Brightlingsea Town Council (BTC)

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 2022	Movements in Funds		Balance at 31 March 2023
		Income	Expenditure	
	£	£	£	£
Balance	1,464			
Essex Community Grant		3,560		3,560
	1,464	3,560	0	5,024

5. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	31 March 2023 Total	31 March 2022 Total
	£	£	£	£
Fund Balances at 31 March 2022 are represented by:				77,878
Current Assets	137,505	(5,024)	132,481	73,289
Creditors: amounts falling due within one year	(2,166)	0	(2,166)	(17,617)
	135,339	(5,024)	130,315	57,569

6. Related party transactions

There were no related party transactions during the year to 31 March 2023.

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.