

Clayton Swimming Bath and Recreation Centre

Trustee's Report

The trustees present the annual report together with the financial statements and independent examiner's report of the charity for the year ended 31 March 2021.

Objectives and activities

Objectives and aims

The objectives of the trust are the provision of a swimming pool and other recreational facilities for the benefit of the inhabitants of the Parish of Clayton and its neighbourhood with the objective of improving the conditions of life for the said inhabitants.

The aims of the trust are also to ensure that the provision of the facilities continues for the local residents, whilst maintaining and improving the assets endowed.

Achievements and performance

Income derived from investment is being earned and available for future expenditure on facilities as the trustees consider necessary.

Financial review

During the year the unrestricted income fund increased in value by £41,980 mainly due to income derived from investments. The endowment fund decreased in value by £109,519 due to an increase in investment values.

The unrestricted funds held are considered to be at a reasonable level required for future administrative and management purposes.

The risks involved in the operation of the premises for the charitable purpose have been addressed by:

- A lease to Kirklees Council who are responsible for ensuring full operation and repair of the facility, and
- A sub-lease from the Council to Kirklees Active Leisure (agreed by the trustees) who operate and manage the facility.

Plans for future periods

Aims and key objectives for future periods

To continue to ensure the successful operation of the facility for the benefit of the Clayton community.

Structure, governance and management

Nature of governing document

The charitable trust is governed by a document dated 22 July 1966 as varied by an amendment dated 25 June 1998. The document created an endowment comprising of swimming baths and adjacent land located in Scissett, Huddersfield, for the purpose of providing a swimming pool and recreational facilities for the benefit of the inhabitants of the Parish of Clayton and its neighbourhood.

The baths were originally funded by members of the local community working in the coal industry and the facilities originally had the title "Miners Welfare Baths" in recognition of this.

The Council of the Borough of Kirklees is the sole corporate trustee. Decisions on behalf of the trust are made by the members of the Council's Cabinet in office at the time.

Charity registration number: 523548

Clayton Swimming Bath and Recreation Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Clayton Swimming Bath and Recreation Centre

Statement of Financial Activities for the Year Ended 31 March 2021

		Unrestricted funds	Endowment funds	Total 2021	Total 2020
	Note	£	£	£	£
Income and Endowments from:					
Investment income	2	42,075	0	42,075	47,265
Other income	3	0	0	0	2,507
Total Income		42,075	0	42,075	49,772
Expenditure on:					
Other expenditure	4	-95	0	-95	-7,750
Total Expenditure		-95	0	-95	-7,750
Net Income		41,980	0	41,980	42,022
Gross transfers between funds		0	0	0	0
(Loss)/Gain on Revaluation of Investments		0	109,519	109,519	-84,272
Net movement in funds		41,980	109,519	151,499	-42,250
Reconciliation of funds					
Total funds brought forward		92,717	1,167,930	1,260,647	1,302,897
Total funds carried forward	11	134,697	1,277,449	1,412,146	1,260,647

Clayton Swimming Bath and Recreation Centre				
Balance Sheet as at 31 March 2021				
			2021	2020
	Note		£	£
Investments	6		1,258,255	1,148,736
Current assets				
Debtors	7		9,579	15,247
Investments	8		23,314	23,314
Cash at bank and in hand	9		121,093	73,445
			153,986	112,006
Creditors: Amounts falling due within one year	10		-95	-95
Net assets	11		1,412,146	1,260,647
Funds of the Charity:				
Endowment funds			-1,277,449	-1,167,930
Unrestricted income funds				
Unrestricted income funds			-134,697	-92,717
Total funds	11		-1,412,146	-1,260,647

Signed.....*Shabir Pandor*

Name.....*SHABIR PANDOR*

Date.....*30/11/2021*

Clayton Swimming Bath & Recreation Centre

Notes to the Financial Statements

1	Accounting policies			
	Statement of compliance			
	The accounts 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".			
	Basis of preparation			
	These accounts have been prepared on the basis of historic cost and on an accruals basis.			
	Exemption from preparing a cash flow statement			
	The Charity does not fall under the scope of FRS1 and have therefore not included a cash flow statement in these financial statements.			
	Going concern			
	The trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern.			
	Income and endowments			
	All income is recognised once the charity has entitlement to the income, it is virtually certain that the income will be received and the amount of the income receivable can be measured reliably.			
	Investment income			
	Amounts receivable from the realisation of endowment assets are retained within endowment funds.			
	Income derived from endowment assets is treated as unrestricted income.			
	Expenditure			
	All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably.			
	Endowment assets			
	The only remaining asset of the trust is the swimming bath and recreation centre building. The building is leased to Kirklees Council which has responsibility for the upkeep of the building. The terms of the lease are such that the building has a nil value in the accounts.			
	Fund structure			
	Unrestricted funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.			
	The original endowment comprised of land and buildings. Any subsequent receipts arising from disposal of endowment assets are credited to Endowment Funds, and are to be used only for further expenditure on Endowment Assets.			

2	Investment income		
		Unrestricted funds	Total 2020
		Other	
		£	£
	Interest receivable and similar income:		
	Interest receivable	42,075	47,265
3	Other income		
		Unrestricted funds	Total 2020
		Other	
		£	£
	7 Day Notice Account interest	0	1,892
	Refund Legal Expenses	0	615
		0	2,507
4	Other expenditure		
		Unrestricted funds	Total 2020
		Other	
		£	£
	Independent Examiner's fee	95	95
	Repairs	0	7,655
		95	7,750
5	Taxation		
	The Charity is a registered charity and is therefore exempt from taxation.		

6	Investments		
		£	
	Market value at beginning of year	1,148,736	
	add:-additions to investments at cost	0	
	less:-carrying value of investments redeemed	0	
	add :-gain on revaluation	109,519	
	add:- transfer from Short-term Investments	0	
	Market value at end of year	1,258,255	
		Market value at year-end	
		£	
	Investments held in investment schemes	1,258,255	
7	Debtors		
		Unrestricted funds	Total 2020
		Other	
		£	£
	Investment income	9,579	11,000
	Legal Fees charged in error	0	4,247
		9,579	15,247

8 Short-term investment						
				Unrestricted funds		Total
				Other		2020
				£		£
	Amounts placed on 7 day notice			23,314		23,314
	External investment			0		0
				<u>23,314</u>		<u>23,314</u>
9 Cash and cash equivalents						
				Unrestricted funds		Total
				Other		2020
				£		£
	Cash at bank and in hand:					
	Cash at bank			121,093		73,445
				<u></u>		<u></u>
Clayton Swimming Bath and Recreation Centre						
Notes to the Financial Statements for the Year Ended 31 March 2021						
10 Creditors: amounts falling due within one year						
				Unrestricted funds		Total
				Other		2020
				£		£
	Accruals			95		95
11 Funds						
		Balance at	Incoming	Resources		Balance at
		1 April 2020	resources	expended	Transfers	31 March 2021
		£	£	£	£	£
	Unrestricted funds					
	Unrestricted other funds	92,717	42,075	-95	0	134,697
	Endowment funds					
	Permanent endowment funds	1,167,930	0	109,519	0	1,277,449
	Total funds	<u>1,260,647</u>	<u>42,075</u>	<u>109,424</u>	<u>0</u>	<u>1,412,146</u>
12 Analysis of net assets between funds						
		Unrestricted funds	Endowment funds			
		General	Permanent	Total		
		Funds	Funds	Funds		
		£	£	£		
	Current assets	134,792	19,194	153,986		
	Current liabilities	-95	0	-95		
		<u>134,697</u>	<u>19,194</u>	<u>153,891</u>		



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

CLAYTON SWIMMING BATH AND
RECREATION CENTRE

On accounts for the year
ended

31 MARCH 2021

Charity no
(if any)

523548

Set out on pages

(remember to include the page numbers of additional sheets)

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above
charity ("the Trust") for the year ended 31/03/2021.

As the charity's trustees, you are responsible for the preparation of 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 all the applicable Directions given by the Charity Commission
under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to
undertake the examination by being a qualified member of [insert name of
applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have
come to my attention in connection with the examination (~~other than that
disclosed below~~*) which gives me cause to believe that in, any material
respect:

- the accounting records were not kept in accordance with section 130
of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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 requirement
that the accounts give a 'true and fair' view which is not a matter
considered as 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.

* Please delete the words in the brackets if they do not apply.

Signed:

T J Wilkes

Date:

7 SEP 2021.

Name:

TIMOTHY JOHN WILKES

Relevant professional
qualification(s) or body

(Retired former chartered accountant)

(if any):

Address:

87 NEW LAITHE HILL, NEWSOME
HUDDERSFIELD
W. YORKS HD4 6RF

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.