

## **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 2022.

#### **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 £40,130 mainly due to income derived from investments. The endowment fund decreased in value by £188 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 2022

# Clayton Swimming Bath and Recreation Centre

## Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>					
Investment income	2	40,397	0	40,397	42,075
Other income	3	16	0	16	0
Total Income		<u>40,413</u>	<u>0</u>	<u>40,413</u>	<u>42,075</u>
<b>Expenditure on:</b>					
Other expenditure	4	-95	0	-95	-95
Total Expenditure		<u>-95</u>	<u>0</u>	<u>-95</u>	<u>-95</u>
Net Income		40,318	0	40,318	41,980
Gross transfers between funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(Loss)/Gain on Revaluation of Investments		0	-188	-188	109,519
Net movement in funds		40,318	-188	40,130	151,499
<b>Reconciliation of funds</b>					
Total funds brought forward		134,697	1,277,449	1,412,146	1,260,647
Total funds carried forward	11	<u>175,015</u>	<u>1,277,261</u>	<u>1,452,276</u>	<u>1,412,146</u>

# Clayton Swimming Bath and Recreation Centre

## Balance Sheet as at 31 March 2022

		2022	2021
	Note	£	£
Investments	6	1,258,067	1,258,255
<b>Current assets</b>			
Debtors	7	10,000	9,579
Investments	8	23,330	23,314
Cash at bank and in hand	9	160,974	121,093
		<u>194,304</u>	<u>153,986</u>
<b>Creditors: Amounts falling due within one year</b>	10	-95	-95
<b>Net assets</b>	11	<u><u>1,452,276</u></u>	<u><u>1,412,146</u></u>
<b>Funds of the Charity:</b>			
<b>Endowment funds</b>		1,277,261	1,277,449
<b>Unrestricted income funds</b>			
Unrestricted income funds		175,015	134,697
<b>Total funds</b>	11	<u><u>1,452,276</u></u>	<u><u>1,412,146</u></u>

X Catherine Scott (signature)

X 9/11/22 (name)

## Clayton Swimming Bath and Recreation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 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.

Clayton Swimming Bath and Recreation Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

2 Investment income

	Unrestricted funds Other	Total 2021
	£	£
Interest receivable and similar income:		
Interest receivable	40,397	42,075

3 Other income

	Unrestricted funds Other	Total 2021
	£	£
7 Day Notice Account interest	16	0
	<u>16</u>	<u>0</u>

4 Other expenditure

	Unrestricted funds Other	Total 2021
	£	£
Independent Examiner's fee	95	95
	<u>95</u>	<u>95</u>

5 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

6 Investments

	£
Market value at beginning of year	1,258,255
add:- additions to investments at cost	0
less:- carrying value of investments redeemed	0
add :- Loss on revaluation	-188
add:- transfer from Short-term Investments	0
Market value at end of year	<u>1,258,067</u>

	Market value at year-end £
Investments held in investment schemes	<u>1,258,067</u>

7 Debtors

	Unrestricted funds Other	Total 2021
	£	£
Investment income	10,000	9,579
	<u>10,000</u>	<u>9,579</u>

8 Short-term investment

	Unrestricted funds Other	Total 2021
	£	£
Amounts placed on 7 day notice	23,330	23,314
External investment	0	0
	<u>23,330</u>	<u>23,314</u>

9 Cash and cash equivalents

	Unrestricted funds Other	Total 2021
	£	£
Cash at bank and in hand:		
Cash at bank	160,974	121,093

Clayton Swimming Bath and Recreation Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

10 Creditors: amounts falling due within one year

	Unrestricted funds Other £	Total 2021 £
Accruals	95	95

11 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
Unrestricted other funds	134,697	40,413	-95	0	175,015
<b>Endowment funds</b>					
Permanent endowment funds	1,277,449	0	-188	0	1,277,261
<b>Total funds</b>	<b>1,412,146</b>	<b>40,413</b>	<b>-283</b>	<b>0</b>	<b>1,452,276</b>

12 Analysis of net assets between funds

	Unrestricted funds General Funds £	Endowment funds Permanent Funds £	Total Funds £
Current assets	175,110	19,194	194,304
Current liabilities	-95	0	-95
	<b>175,015</b>	<b>19,194</b>	<b>194,209</b>





Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

CLAYTON SWIMMING BATH AND RECREATION CENTRE

On accounts for the year  
ended

31 MARCH 2022

Charity no  
(if any)

523548

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above  
charity ("the Trust") for the year ended

Responsibilities and  
basis of report

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.O. Wilkes

Date:

12/10/2022

Name:

TIMOTHY JOHN WILKES

Relevant professional  
qualification(s) or body

(if any):

Address:

87, NEW LAITHE HILL, NEWSOME,  
HUDDERSFIELD 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.