

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 2023.

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 £48,057 mainly due to income derived from investments. The endowment fund decreased in value by £90,251 due to a decrease 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 2023

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Clayton Swimming Bath and Recreation Centre (523548)
Statement of Financial Activities
For the Year Ended 31 March 2023

	Note	Unrestricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Investment income	2	43,633	0	43,633	40,075
Other income	3	4,519	0	4,519	338
Total Income		<u>48,152</u>	<u>0</u>	<u>48,152</u>	<u>40,413</u>
Expenditure on:					
Other expenditure	4	-95	0	-95	-95
Total Expenditure		<u>-95</u>	<u>0</u>	<u>-95</u>	<u>-95</u>
Net Income		48,057	0	48,057	40,318
Gross transfers between funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(Loss)/Gain on Revaluation of Investments		0	-90,251	-90,251	-188
Net movement in funds		48,057	-90,251	-42,194	40,130
Reconciliation of funds					
Total funds brought forward		175,015	1,277,261	1,452,276	1,412,146
Total funds carried forward	11	<u>223,072</u>	<u>1,187,010</u>	<u>1,410,082</u>	<u>1,452,276</u>

Clayton Swimming Bath and Recreation Centre (523548)
Balance Sheet
For the Year Ended 31 March 2023

		2023	2022
	Note	£	£
Investments	6	1,167,816	1,258,067
Current assets			
Debtors	7	11,000	10,000
Short-term investment	8	0	23,330
Cash at bank and in hand	9	231,361	160,974
		<u>242,361</u>	<u>194,304</u>
Creditors: Amounts falling due within one year	10	-95	-95
Net assets	11	<u>1,410,082</u>	<u>1,452,276</u>
Funds of the Charity:			
Endowment funds		-1,187,010	-1,277,261
Unrestricted income funds			
Unrestricted income funds		-223,072	-175,015
Total funds	11	<u>-1,410,082</u>	<u>-1,452,276</u>

C. Scott (signature)

CATHERINE SCOTT (name)

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 has applied the exemption under the Charities SORP (FRS 102) and has 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 (523548)
Notes to the Financial Statements
For the Year Ended 31 March 2023

2. Investment income

Unrestricted funds	2023	2022
	£	£
Interest receivable and similar income:		
Interest receivable	<u>43,633</u>	<u>40,075</u>

3. Other income

Unrestricted funds	2023	2022
	£	£
Interest receivable and similar income:		
7-day notice	0	16
Interest on balances	<u>4,519</u>	<u>322</u>
	<u>4,519</u>	<u>338</u>

4. Other expenditure

Unrestricted funds	2023	2022
	£	£
Independent Examiner's Fee	<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	1,258,067
Additions to investments at cost	0
Carrying value of investments redeemed	0
Loss on revaluation	-90,251
Market value at end of year	<u>1,167,816</u>

7. Debtors

Unrestricted funds	2023	2022
	£	£
Investment income	<u>11,000</u>	<u>10,000</u>

8. Short-term investment

Unrestricted funds	2023	2022
	£	£
Funds placed on 7-day notice	0	23,314
External investment	<u>0</u>	<u>16</u>
	<u>0</u>	<u>23,330</u>

Clayton Swimming Bath and Recreation Centre (523548)
Notes to the Financial Statements
For the Year Ended 31 March 2023

9. Cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand:		
Cash at bank	<u>231,361</u>	<u>160,974</u>

10. Creditors: amounts falling due within one year

Unrestricted funds	2023 £	2022 £
Accruals	<u>95</u>	<u>95</u>

11. Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
Unrestricted other funds	175,015	48,152	-95	223,072
Endowment funds				
Permanent endowment funds	1,277,261	0	-90,251	1,187,010
Total funds	<u>1,452,276</u>	<u>48,152</u>	<u>-90,346</u>	<u>1,410,082</u>

12. Analysis of net assets between funds

	Unrestricted funds General £	Endowment funds Permanent £	Total funds £
Current assets	223,167	19,194	242,361
Current liabilities	-95	0	-95
Total net assets	<u>223,072</u>	<u>19,194</u>	<u>242,266</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

Charity Name
CLAYTON SWIMMING BATH AND RECREATION CENTRE

On accounts for the year
ended

31 MARCH 2023

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 DD / MM / YYYY.

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.J. Wilke

Date: 2 Oct 2023

Name: TIMOTHY JOHN WILKE

Relevant professional
qualification(s) or body

Retired accountant (ACA)

Country/territory (Independent event)

87, NEW LAITHE HILL
NEWSOME, HUDDERSFIELD
W YORKSHIRE HD4 6RF

Disclosure

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

Relevant professional qualifications) or body