



Birtley Community Aquatic Centre

Charitable Incorporated Organisation

Trustees Annual Report and Charity Accounts from 21/11/23 to 31/03/25

Charity number: 1205924

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**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 23/11/23 **Period start date** **To** 31/03/25 **Period end date**

Charity name: Birtley Community Aquatic Centre CIO

Charity registration number:1205924

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document
The object of Birtley Community Aquatic Centre Charitable Incorporated Organisation is the promotion of community participation in healthy recreation, for the benefit of the inhabitants of Birtley and the surrounding area, by the provision of facilities at Birtley Community Aquatic Centre (BCAC) for swimming and other aquatic activities capable of promoting physical and mental health and fitness.
Summary of the main activities of the charity in relation to those purposes for the public benefit, in particular, the activities and services identified in the accounts.
BCAC operates a community led and managed swimming pool in Birtley (named Birtley Community Pool) which is open to all equally, irrespective of difference. We provide the following aquatic activities at the pool which are for the public benefit: • Public swimming in the main pool, with or without swim lanes • Family swimming in the main pool and small pools • Mother and baby sessions in the shallow pool • Aquafit sessions in the main pool and an Aquaintro session in the improver pool • Family fun sessions involving the inflatable obstacle course and the waterslide • Private swimming lessons delivered by Swim City and Birtley Swimming Club • School swimming lessons delivered by Swim City to 8 local primary schools • Swim camps delivered to children during the school holidays by Swim City • Competitive swimming training delivered by Derwentside & Gateshead swim team • Triathlon swimming coaching delivered by DS Coaching • Floating sound baths delivered by Good for the Soul Holistics • Artistic swimming training sessions delivered by Gateshead Artistic Swimming club
Statement on public benefit
The Trustees operate the charity and its activities in line with the guidance issued by the Charity Commission on public benefit
Contribution made by our volunteers
BCAC could not operate without the significant commitment and input made by our trustees and volunteers. We have eight trustees who undertook the following activities to reopen the pool after it was closed by Gateshead Council in July 2023. • Developing a business plan and operating model which convinced Gateshead Council that the pool could be financially sustainable when run as a community asset • Community engagement continuously throughout the project lifecycle. • Stakeholder engagement including Gateshead Council and funding organisations. • Fundraising to obtain the £400k which was initially required to reopen the pool. • Registering BCAC as a CIO with the Charities Commission in November 2023.

- Procurement of the best supplier to deliver the learn to swim programme
- Procurement of the other suppliers who delivered the capital investment required to reopen the pool including new boilers, water slide refurbishment, car park resurfacing and LED lighting.
- Planning and managing the delivery of all the capital work required between the start of the lease on May 31st 2024 and the reopening of the pool in September 2024.
- Recruitment and induction of the employees who now operate the pool on a daily basis
- Production of the documentation required to ensure the pool is run safely and complies with the relevant legislation, including normal and emergency operating procedures, risk assessments and the management, financial, health & safety and employee related policies and procedures.

The trustees, supported by about ten volunteers, have subsequently undertaken the following activities to ensure the pool is run safely and efficiently and provides a warm, clean and welcoming environment for customers:

- Setting the strategic direction for the pool, including the policies, procedures, pool activities, pricing, organisation structure and way of working
- Reviewing the performance of the pool on a regular basis through fortnightly trustee meetings and sub groups, including customer service, health and safety, financial results, facilities management and staff performance
- Ensuring Trustee Board meetings are managed effectively and demonstrate good governance, including producing agendas and minutes and maintaining action logs and decision logs For good governance the Trustees have a dedicated minutes secretary who is a volunteer and not a Trustee so the notes from the meeting are independent.
- Providing direction, guidance and support to the Senior Operations Manager (SOM)
- Listening and responding to concerns, issues and opportunities raised by customers and employees
- Providing the line management for the SOM and reviewing the effectiveness of the wider employee team, taking action where necessary to address any issues
- Setting and overseeing the effectiveness of the financial processes at the pool
- The Treasurer produces monthly financial results and cash flow forecasts for review by the Board
- Running the monthly payroll process to ensure all employees are paid correctly, on time and payments are made to HMRC and pension provider Nest
- Identifying and implementing opportunities to improve customer service and safety, increase income and reduce costs to ensure the financial sustainability of the pool
- Raising additional funding for investment in the pool to improve customer service and safety, increase income and reduce costs
- Producing and distributing marketing information to promote the activities of the pool to the wider community via the website, Facebook page and other communications channels including the local schools and the Swim City customers
- Liaising with the local schools who have their swimming lessons at the pool
- Recruiting new staff, ensuring human resources processes are followed and providing customer service training for all staff
- Supporting the SOM to operate the pool plant assets effectively and to resolve asset failures through repairs or replacement at the lowest effective cost.
- Undertaking practical tasks at the pool to provide cost savings, such as minor asset repairs and maintenance (e.g. grass cutting, tile repairs)
- Working on the pool reception during busy periods to supplement the employee resources

The trustees would like to record their thanks to all our volunteers and supporters

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries

Our main achievements have been as follows:

- Raising £495k of funding to enable us to reopen the pool, pay for unexpected capital and revenue expenditure identified after reopening and also supplement our income during the first seven months.
- Procuring suppliers who delivered the required capital expenditure to a high standard and within the required timescales.
- Achieving procurement savings of nearly £40k which enabled us to fund the LED lighting which was not included in the Community Ownership Fund application.
- Managing the delivery of all the different strands of capital and other work required to open the pool within the three-month window from June to August 2024
- Recruiting over 20 employees between July and September 2024 to enable us to open the pool to the public and provide good customer care, and recruiting 12 further staff by March 2025 to improve our resourcing capability
- Producing all the documentation required to ensure the pool is run safely and complies with the relevant legislation (see above for details)
- Achieving our planned reopening dates for the clubs on September 2nd 2024 and to the public, schools and learn to swim lessons on September 16th 2024.
- Creating a bright, warm, welcoming and clean environment at the pool which has received much positive feedback from customers.
- Achieving gradual growth in swimmer numbers after reopening. Swimming memberships have grown from an initial 40 at the end of September 2024 to 153 by 21st April 2025, Swim City's learn to swim customers have grown from an initial 400 when the pool reopened to 946 by 17th March 2025
- Reducing our electricity costs by nearly 50% (£4k per month) compared to the business plan, due to investing in the LED lighting and an automated control mechanism which halves the frequency of the pool circulation pumps overnight. We also switch off the air handling units overnight when the pool covers are on.
- Managing our employee rotas to minimise staffing levels whilst still maintaining the required level of lifeguarding, resulting in monthly employee cost reductions between £4k and £6k below the business plan
- Receiving significant and continuing support from the community for getting the pool open and the ongoing work to keep it open. This has been in many forms from financial donations from individuals to businesses/community groups doing fundraisers for us (e.g. Hays travel, scouts, parents' group). This has been much valued by the Trustees, especially when we have had difficult times, as their faith in and support for what we are doing has kept us going.

The impact of our project to reopen Birtley swimming pool as a community asset, after it was closed, and the continuing availability of the pool to the local community in Birtley has been significant and very well received by the community who have supported the pool in large and growing numbers. In the period to 31st March 2025:

- 9 local primary schools and over 300 children have returned to the pool for their swimming lessons, many of which walk their children to the pool. Whilst the pool was closed by the Council, they had to hire transport at an additional cost to take their children to other pools which were much further away
- Swim City are providing swimming lessons to nearly 1,000 children each week who would otherwise have had to travel to another pool for lessons. In many cases, these children would not have been able to travel to other pools especially if they didn't have access to transport, so their ability to swim would have been significantly impaired
- Over 170 adults have taken out memberships to swim regularly at the pool, many of whom would not have been able to swim at other pools because of the times of public swimming availability and the cost of travelling further afield.
- There have been an average of 500 adult visits to the pool each week, for lane swimming, public swimming, family swimming aquafit and family fun sessions.
- There have been an average of 300 child visits to the pool each week, for public swimming, family swimming and family fun sessions.
- 100 competitive swimmers with Derwentside and Gateshead swim team have been able to train at the pool every week
- Birtley Swimming Club has been able to reopen to provide low-cost swimming lessons to its members. The club was forced to close when Gateshead Council closed the pool in July 2023 and if the pool hadn't reopened as a community asset, run by BCAC, Birtley Swimming club would have closed permanently after being in continuous existence for over 50 years.

Achievements against objectives set

Funding achieved compared to initial target

Our original target as set out in our second Crowdfunding campaign narrative was to raise £390k to reopen the pool, including £300k for capital expenditure and £90k for operating costs.

By the end of March 2025, we have actually raised £495k, which included £311k for specific capital items. Of the remaining £184k raised, £46k has been spent on capital items and the remainder has been used to pay for operating costs prior to reopening the pool (£63.2k) and to offset operating losses made from trading during the first seven months (£69k).

Operating loss compared to business plan forecast operating loss

The last version of our business plan from June 2024 forecast an operating deficit of £114k to 31st March 2025. Excluding revenue grants and income from other fundraising activities, our actual operating deficit to 31st March 2025 was £132.2k. Note that the business plan included preopening costs of £74k from April to August 2024 prior to reopening the pool.

The table below provides a comparison between our actual financial results from trading activities and the last version of the business plan, for the main income and expenditure categories:

Income category	Actual to 31.03.25 £'000	Business plan to 31.03.25 £'000	Variance to 31.03.25 £'000
Income from public swimming	124.7	195.6	(70.9)
Income from pool hire	82.8	103.2	(20.4)
Income from school lessons	21.3	25.8	(4.5)
Amortisation of capital grants	16.9	0.0	16.9
Other income	1.5	22.6	(21.1)
Total income	247.2	347.2	(100.0)
Expenditure category			
Payroll costs	186.0	248.0	62.0
Gas	44.0	32.0	12.0
Electricity	35.3	65.0	29.7
Water	10.9	11.3	0.4
Repairs and cyclical maintenance	10.3	28.9	18.6
Insurance	15.5	15.0	(0.5)
Chemicals, materials and equipment	15.8	20.2	4.4
Depreciation	19.9	12.9	(7.0)
Other costs	41.7	28.1	(13.6)
Total expenditure	379.4	461.4	82.0
Operating deficit	(132.2)	(114.2)	(18.0)

The main variations in the table above are explained below:

- Income from public swimming was assumed to increase quickly over the first couple of months, but it has taken far longer to build up this income stream, which was much lower than expected initially and only started to grow significantly from January 2025. Despite this growth, the number of customers doing adult swim, family swimming and aquafit are still significantly below the business case which was overly optimistic
- Income from pool hire is 20% below the business plan because Birtley Swimming Club did not restart till January 2025 and Derwentside and Gateshead swim team reduced its pool hire by 40% in January 2025 following reductions in their expected swimmer numbers following the Club's merger
- Other income included £14k from children paying to use the soft play. This did not generate the income expected, so we have stopped charging for this and instead use the soft play equipment to enhance the customer experience in the spectator area
- Amortisation of capital grants to the profit and loss account was omitted from the business plan in error
- Payroll costs are £62k (25%) less than the business plan due to rationalisation of the shift rotas to minimise lifeguard cover, whilst still maintaining a safe swimming environment. The business plan was very prudent in this respect and included a much higher level of lifeguarding resource than was necessary
- Gas costs are £12k (38%) above the business plan due to an increase in the unit rate from 3p to 4.6p per hour (53%), partly offset by lower consumption than expected due to the efficiency of the new boilers
- Electricity costs are £29.7k (46%) less than the business plan, mainly due to reduced consumption as a result of installing LED lighting and a mechanism to reduce the frequency of the pool water circulation pumps overnight, and not using the air handling equipment overnight.
- Repairs and cyclical maintenance are £19.7k (68%) below the business plan due to the replacement of the boilers which need minimal maintenance and due to the majority of minor repairs being carried out by the staff supported by one of the trustees
- Depreciation is £7.0k above the business plan because investment in fixed asset has been larger than expected

- Other costs are £13.6k higher than the business plan as we have included the cost of goods sold within other costs. In the business plan, the sales of goods sold were included within income from public swimming, net of the cost of these goods

Swimmer numbers compared to targets agreed with the Royal Foundation

The grant agreement with one of our main funders, The Royal Foundation, included targets for swimmer numbers. Our performance against those targets has been as follows:

Royal Foundation target for the period to 31.03.25	Target	Actual
Number of schools which have had swimming lessons	9	9
Number of visits to the pool by local children	30,000	41,068
% of children having lessons at BCAC can swim 25m	90%	55%
Number of young people trained as lifeguards	20	24
Number of young people trained as rookie lifeguards	20	10

We did not meet our target for 90% of children who can swim 25m. On reflection this target was unrealistically high, given that the majority of the children that have had lessons from Swim City are non-swimmers or in the early stages of swimming lessons and therefore just starting their swimming journey.

Improving our inclusivity and affordability

BCAC provides a swimming pool for the community that enhances the social, emotional and physical wellbeing of the individuals using it. Birtley Community pool is "run by the community for the community".

We believe that our pool and our community are stronger when they are full of opportunities for people with diverse identities, backgrounds and perspectives. We are committed to making our pool more equitable and inclusive. As Trustees and volunteers, we are deeply connected with local people and our community organisations around us; we are committed to listening to their voices and having regular engagement, so they guide what we do.

We have set our prices for swimming activities to be competitive with other local swimming pools, and we believe these are affordable, as evidenced by the steady growth of our swimmer numbers since we reopened in September 2024 and particularly since January 2025. A family of four can participate in swimming for less than £15 and in the inflatable fun sessions for less than £20, which compares very favourably to most other forms of family entertainment activities.

Our price for an adult swim is £5, with discounted prices of £3 for children aged between 3 and 15 and only £1 for children aged under 3. For our inflatable fun sessions, the price is the same for adults but £4.50 for children, as we need additional lifeguards for these sessions. Our price for an aquafit session is £7.

We also offer a swimming membership scheme for £26.99 per month which enables the member to have unlimited swims at the pool as well as a discounted price of £6 for aquafit and £4 for an inflatable fun session. We introduced additional membership options for families and children below 16 at the end of April 2025.

We also offer discounted prices for family groups, including £14 for two adults and two children, £12 for two adults and one child and £9 for one adult and two children.

We have bench marked our aquatic activities pricing to be competitive and in line with other local community led pools in the area, so we don't undercut them, and our pricing is significantly cheaper than the local Council's outsourced facilities. This ensures inclusivity and affordability for the community members who use our pool facilities.

In our dealings with our community, we pledge to always be open and honest, do what we say we will do, and learn from our mistakes, resulting in all actions and decisions taken to be for the good of the centre and its future learning and growth.

Performance of fundraising activities against objectives set

Our fundraising performance has exceeded our target of £390k to reopen the pool by more than £100k, with a total of £495k of funding raised to the end of March 2025.

The main contributions have been as follows:

- The Community Ownership Fund contributed £272.4k
- The Royal Foundation contributed £86k
- Personal donations from trustees and local individuals contributed £101k
- Sport England contributed £18k
- Donations and grants from local funding organisations contributed £22.9k, which included donations of fixed assets costing £5.4k

Financial Review

Review of the charity's financial position at the end of the period

Birtley Community Aquatic Centre took over Birtley Swimming Centre from Gateshead Council on 31st May 2024 and has a 50 year operating lease.

Between June 2024 and the start of September 2024, we carried out significant investment in the swimming pool, with the biggest item (£179k) being the replacement of the boilers, water heaters and storage tanks, which were very old, inefficient and required frequent costly repairs, with new, much more efficient assets. We also installed new LED lighting (£41k) and a control mechanism to reduce the electricity cost of our circulation pumps overnight (£4k) which have reduced our electricity consumption by 30%.

We also made significant investment in the following assets:

- Repaired and refurbished the water slide which was inoperable (£20k)
- Installed roller shutter doors and mesh grills on the windows (£12k)
- Resurfaced the car park (£14k)
- Installed new signage (£6k)
- Purchased and installed new IT equipment (£7k)
- A giant inflatable obstacle course (£9k)
- Health & Safety equipment (£11k)
- Cleaning equipment (£7k)
- Pool and soft play equipment (£7k)
- Redecoration, new flooring and new furniture (£8k)
- New internal locks (£2k)
- Two new chemical dosing pumps (£9k)
- Two new UV treatment units (£4k)
- Replaced some key electrical (£7k) and chemical dosing (£6k) assets
- Refurbishment of a pool water circulation pump (£4k)

We financed the vast majority of the capital investment cost of £357k through £311k of grants specifically for capital expenditure, with the remaining being financed by income from other fundraising activities.

We were responsible for all the operating costs of the building from June 1st 2024 and recruited staff from July 2024 onwards. We opened the pool to the public on September 16th 2024, after incurring significant costs of £63.2k during the first 3.5 months when we had no income.

We also expected that the income we would receive from the public activities at the pool would grow over time but would not cover our operating costs in the first seven months. Our fundraising anticipated that there would be a significant loss in the period before we opened and smaller losses as the income grew over the first seven months.

We have raised £76k from revenue grants and another £108k from other fundraising activities, which has been used to pay for:

- Unexpected capital investment costing over £30k, which was required after the pool reopened, due to the failure of several key inherited assets, particularly the chemical dosing units and pumps, a water circulation pump, the lane ropes and electrical repairs required
- Operating costs of £63.2k incurred prior to opening the pool to the public
- Operating losses of £69k incurred during our first seven months of trading.

Customer footfall has increased significantly across all our activities since the start of January 2025, following an extensive marketing campaign and significant amounts of positive feedback from our customers, which have encouraged more people to come to the pool. Our income in the last quarter of the year to March 31st 2025 has shown a very encouraging upward trend as a result, with steady growth in our membership numbers and in the number of people paying for swimming activities on a sessional basis. We have also attracted several new organisations, who are hiring the pool for their activities

We are continuing to identify opportunities to further increase income and make more operational efficiencies, particularly relating to chemicals, water, gas and electricity costs. We are also optimising our staffing rotas to minimise our staff costs

We have developed a plan to make efficiencies in our payroll, gas, electric and water costs which should deliver a cost reduction of £5k per month. We are also going to increase our prices in September 2025 by an average of 10% which will generate a £5k increase in our monthly income. We have already agreed the price increases with the schools and with our main customers who hire the pool. We are confident that the price increases we will introduce for public swimming activities will not result in a reduction in customer numbers, as the new prices will still be competitive with other local pools and the impact on a sessional price will typically be just 50p,

The combined impact of the planned cost efficiencies and the increase in income following the price rise will be a financial improvement of £10k per month. This gives us confidence that Birtley Community Pool will be able to cover its costs going forward after a very challenging first year of operation.

BCAC financial position at the year end

The balance sheet at March 31st 2025 shows net current assets of £9.9k (including a closing bank balance of £15.9k), fixed assets after depreciation of £342.1k and deferred capital grants of £294.2k, resulting in total net assets of £57.9k.

BCAC operating surplus for the year to March 31st 2025

The £57.9k operating surplus reflects the following items

Income raised from other fundraising activities	£113.7k
Income raised from revenue grants	£76.4k
Loss on trading activities including preopening costs	(£132.2k)
Operating surplus for the year to March 31 st 2025	<u>£57.9k</u>

The trading loss has been explained in detail in the earlier section called “Achievements against objectives set”

Statement explaining the policy for holding reserves stating why they are held

BCAC's reserves policy is as follows:

- Our objective is to maintain an amount of money in reserve which equates to three months of operating costs, which is currently £135k.
- This amount would be held in reserve to meet unexpected changes which would have an adverse impact on BCAC's financial position. These would include significant cost increases, significant reductions in our customer numbers, or external impacts such as another pandemic closing the swimming pools

Amount of reserves held

BCAC had reserves of £57.9k at 31st March 2025

Reasons for holding less than three month's reserves

BCAC is a new community asset for which the trustees raised a significant amount of funding to enable the pool to be reopened to the public in September 2025. This funding has covered all the investment required in the pool, the preopening costs and the operating losses which were incurred during the first seven months of trading. The reserves would have been greater than £54k but have been adversely impacted by the following items:

- unexpected capital expenditure, due to the failure of several key assets on reopening the pool
- higher than expected initial operating losses

These have both been explained earlier in this report. We expect that our plans to increase income by £5k per month in September 2025 by raising prices, and to reduce operating costs by a similar amount, will result in BCAC starting to generate a small operating surplus going forward. This will gradually increase the value of our reserves to enable us to reach the objective of holding three months of operating costs within the medium term.

Explanation of any uncertainties about the charity continuing as a going concern

The BCAC business plan anticipated that trading losses would be incurred over the first seven months of trading to March 31st 2025, as the customer footfall grew, and operating efficiencies were identified and delivered. Our actual trading losses have been £18k worse than our business plan forecast, which have been offset by additional fundraising to ensure that BCAC was still solvent at 31st March 2025. The trading performance needs to improve in the 25/26 year to ensure that the pool can become financially sustainable with income covering operating costs.

In addition to our plan to raise prices in September 2025 and our cost efficiency plan, which should together improve our financial position by £10k per month, the BCAC trustees are working on a range of additional initiatives which should further improve the trading position over the next 12 months, to ensure income covers operating costs:

Increase customer footfall and income

- Further proactive marketing of the activities available at the pool to the local community, including existing channels and adding new marketing approaches to

target new community sectors and local hotels and holiday parks during the summer holidays • Expansion of the inflatable obstacle course by adding five more sections, which enables a more challenging u shaped layout and gives the opportunity to change the layout to keep it fresh. • Identifying further opportunities to hire some of the pool space to local organisations at times when the public use is lower Reduce operating costs • Investing in solar panels which will reduce electricity consumption by 45% and reduce costs by £20k per annum. • Investing in a new method of controlling pH which will reduce chemical costs • Identifying and delivering further energy saving improvements Raise additional funding • Raising £102k of funding for the investments in the solar panels, which will be a significant challenge in the current funding environment. • Raising funding towards core costs which are higher during the winter, particularly the gas costs

The charity's principal sources of funds BCAC's principal sources of funds are as follows: • Income from public swimming activities for which customers pay at reception on a sessional basis, including adult swimming, family swimming, aquafit and the fun sessions with the inflatables and water slide • Income from hiring all three pools to Swim City when they provide swimming lessons to the public • Income from hiring the pools to swimming clubs and other organisations • Income from swimming memberships which are taken out by regular swimmers • Income from selling swimwear and swimming equipment to customers • Income from vending machines, selling hot and cold drinks and snacks • Income from running National Pool Lifeguard Qualification (NPLQ) and other training courses • Income from applying to funders for grants • Income from other fundraising activities including donations from the public The principal risks facing the charity The principal risks facing Birtley Community Aquatic Centre are as follows: • Loss of a key trustee or trustees due to illness or unexpected life events • Loss of key members of staff due to illness or unexpected life events • Death, serious injury or illness experienced by a customer or employee due to drowning, an accident or a medical emergency at the swimming pool • Major failure of pool plant results in the closure of the pool for an extended period • Impact of external events over which BCAC has no control, such as another pandemic closing all pools for a significant period • Increases in the costs of gas, electricity, water and insurance which are the result of macro economic changes and outside of BCAC's control • Loss of customers due to competition from other nearby pools, particularly the pools at Dunston, Gateshead Leisure Centre, Chester Le Street and Washington • Loss of customers due to any incidents at the pool which damage BCAC's reputation • Cost of living pressures and changes in personal circumstances result in a reduction in customer footfall

Structure, Governance and Management

Description of charity's governing document
Our constitution content and format is the one required for a Charitable Incorporated Organisation, with voting members other than its charity trustees
How is the charity constituted?
Charitable Incorporated Organisation
Trustee selection methods
Trustees are appointed in line with Section 13 of our constitution and the eligibility requirements are set out in section 12. Trustees retire by rotation of not less than one third and vacancies are then duly filled by the decision of the members. The constitution includes provision to appoint at any time due to retirement.
Charity's Organisational structure
BCAC currently has seven trustees, including the chair, Yvonne Probert and the treasurer, Matthew Grant. The trustees also have specific skills sets and areas of responsibility, including pool plant maintenance and operation, HR policies and processes and social media communications.
The trustee board has met every fortnight since the charity was registered in November 2023, supported by a non-Trustee Board secretary. The Senior Operations Manager has also attended these meetings since he was appointed in July 2024.
Agendas are produced in advance of each meeting and minutes, actions and decisions are recorded. In addition, the following subgroups meet regularly to work on the subject areas in more detail and report to the board on progress, recommendations and any issues.
• Finance and fundraising subgroup • Customer and Public Relations subgroup • Human Resources subgroup • Facilities management subgroup

Reference and Administrative details:

Charity name	Birtley Community Aquatic Centre
Other name the charity uses	Birtley Community Pool
Registered charity number	1205924
Charity's principal address	Birtley Community Pool Durham Road Birtley Chester Le Street DH3 2PA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Yvonne Probert	Chair		
2	Matthew Grant	Treasurer		
3	Graham Fuery	Trustee		
4	Tracy Green	Trustee		

5	Jackie Mowbray	Trustee		
6	Dean Cox	Trustee		
7	Rebecca Scott	Trustee		
8	Gerald Bishop	Trustee		

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Yvonne Probert	<i>Matthew Grant</i>
Full name(s)	Yvonne Probert	Matthew Grant
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	27/08/25	27/08/25

Birtley Community Aquatic Centre CIO

Independent examiner's report on the accounts for the year ended 31 March 2025

I report on the financial statements of Birtley Community Aquatic Centre CIO for the year ended 31 March 2025, which are set out on pages 16 to 39.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

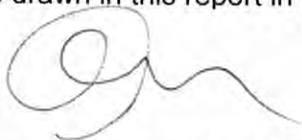
Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

In connection with my examination, no material matters have come to my attention 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 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.



Quentin Caisley ACA MBA
Unit 3, Bearl, Stocksfield, Northumberland NE43 7AL.
Date: 28 August 2025

Birtley Community Aquatic Centre	Charity No	1205924
	Company No	
Annual accounts for the period		
Period start date	23.11.23	To
		Period end date
		31.03.25

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds - amortisation of deferred capital grants	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	185,890	-	-	185,890	-
Charitable activities	S02	212,893	16,883	-	229,776	-
Other trading activities	S03	21,551	-	-	21,551	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	420,334	16,883	-	437,217	-
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	362,465	16,883	-	379,347	-
Separate material expense item	S10					
Other	S11	-	-	-	-	-
Total	S12	362,465	16,883	-	379,347	-
Net income/(expenditure) before tax for the reporting period	S13	57,869	-	-	57,869	-
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	57,869	-	-	57,869	-
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	57,869	-	-	57,869	-
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	57,869	-	-	57,869	-
Reconciliation of funds:						
Total funds brought forward	S23	-	-	-	-	-
Total funds carried forward	S24	57,869	-	-	57,869	-

Section B**Balance sheet**

	Guidance Note	Unrestricted funds - fixed assets funded by donations £ F01	Restricted income funds - fixed assets funded by capital grants £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets						
Tangible assets (Note 10)	B01	-	-	-	-	-
Heritage assets	B02	47,947	294,186	-	342,133	-
Investments	B03	-	-	-	-	-
Total fixed assets	B04	-	-	-	-	-
	B05	47,947	294,186	-	342,133	-
Current assets						
Stocks (Note 11)	B06	4,000	-	-	4,000	-
Debtors (Note 12)	B07	26,097	-	-	26,097	-
Investments	B08	-	-	-	-	-
Cash at bank and in hand (Note 14)	B09	16,351	-	-	16,351	-
Total current assets	B10	46,448	-	-	46,448	-
Creditors: amounts falling due within one year (Note 13)	B11	36,526	-	-	36,526	-
Net current assets/(liabilities)	B12	9,922	-	-	9,922	-
Total assets less current liabilities	B13	57,869	294,186	-	352,055	-
Creditors: amounts falling due after one year (Note 13)	B14	-	294,186	-	294,186	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	57,869	-	0	57,869	-
Funds of the Charity						
Endowment funds	B17	-	-	-	-	-
Restricted income funds	B18	-	-	-	-	-
Unrestricted funds	B19	57,869	-	-	57,869	-
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	57,869	-	-	57,869	-

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees on behalf of all the trustees

Print Name	Date of approval dd/mm/yyyy
Matthew Grant <i>Matthew P. Grant</i>	27/08/25
Yvonne Probert <i>Yvonne Probert</i>	27/08/25

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

The trustees annual report contains significant information about the steps that the charity is taking to improve the financial results to ensure that income covers costs going forward.

The charity has incurred significant trading losses over the period from mid September to the end of March. These are described in more detail in the Trustees Annual report

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

☒

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*

☒

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*

☒

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

2.1 INCOME

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
☒	☐	☐

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
☒	☐	☐

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
☒	☐	☐

Grants specific to capital expenditure

Grants which relate to specific fixed assets are amortised to the profit and loss account over the useful economic lives of the assets which the grants relate to

Yes*	No*	N/a*
☒	☐	☐

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
☐	☐	☒

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
☐	☐	☒

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
☒	☐	☐

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
☒	☐	☐

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
☐	☐	☒

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
☐	☐	☒

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
☐	☐	☒

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
☐	☐	☒

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
☒	☐	☐

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
☐	☐	☒

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
☐	☐	☒

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
☐	☐	☒

Support costs	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
				✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
				✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
				✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
				✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
				✓

2.2 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
				✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
				✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
			✓	
Creditors due within one year	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓		
Creditors due within more than one year	Grants received relating to specific fixed assets are credited to "deferred income from capital grants" in the balance sheet and amortised to the profit and loss account over the useful economic lives of the assets which the grants relate to	Yes*	No*	N/a*
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
				✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
				✓

2.3 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes*	No*	N/a*
		✓		
	The depreciation rates and methods used are disclosed in note 14.			
	Fixed assets which have been funded by grants which are specific to the asset are shown under restricted income funds in the balance sheet			

Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
				✓
	They are valued at cost.	Yes*	No*	N/a*
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
				✓
	They are valued at cost.	Yes*	No*	N/a*
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		✓		
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
		£	£	£	£	£
Donations and legacies:	Donations and gifts	106,663	-	-	106,663	-
	Gift Aid	2,903	-	-	2,903	-
	Legacies	-	-	-	-	-
	General grants provided by government and other charities towards core funds	76,324	-	-	76,324	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	185,890	-	-	185,890	-
Charitable activities:	Income from public swimming activities	107,929	-	-	107,929	-
	Income from pool hire	82,779	-	-	82,779	-
	Income from school swimming lessons	21,289	-	-	21,289	-
	Income from amortisation of capital grants	-	16,883	-	16,883	-
	Other income	896	-	-	896	-
	Total	212,893	16,883	-	229,776	-
Other trading activities:	Income from sale of swimwear, swim equipment and vending machines	16,754	-	-	16,754	-
	Income from fundraising events	4,147	-	-	4,147	-
	Income from sponsorship by local businesses	650	-	-	650	-
	Other	-	-	-	-	-
	Total	21,551	-	-	21,551	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		420,334	16,883	-	437,217	-

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1	Community Ownership Fund - relating to capital items	222,383
Government grant 2	Community Ownership Fund - contribution to core costs	50,000
Government grant 3	Sport England - relating to a capital item Crowdfunding campaign 2	10,000
Government grant 4	Sport England - contribution to core costs Crowdfunding campaign 1	8,000
	Total	290,383

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

This year	Last year
There are no unfulfilled conditions relating to these grants	

Please give details of other forms of government assistance from which the charity has directly benefited.

This year	Last year
Not applicable	

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other - H&S equipment and IT infrastructure donated by local organisations	5,440	-
	5,440	-

This year

Last year

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Goods donated for ongoing use by the charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations in the SOFA. Donated goods held as tangible fixed assets are depreciated over their useful economic lives

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Note 18 provides details of the contribution made by unpaid volunteers during the year

Section C **Notes to the accounts** **(cont)**

Note 6 **Expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£	£	£	£	£	£	£	£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-

Expenditure on charitable activities:

Payroll costs	185,984	-	-	185,984	-	-	-	-
Gas	44,013	-	-	44,013	-	-	-	-
Electricity	35,290	-	-	35,290	-	-	-	-
Water	10,892	-	-	10,892	-	-	-	-
Repairs and cyclical maintenance	10,349	-	-	10,349	-	-	-	-
Insurance	15,482	-	-	15,482	-	-	-	-
Chemicals, materials and equipment	15,755	-	-	15,755	-	-	-	-
Depreciation	3,031	16,883	-	19,914	-	-	-	-
Cost of swimming kit and vending machine	11,445	-	-	11,445	-	-	-	-
Other costs	30,223	-	-	30,223	-	-	-	-
Total expenditure on charitable	362,465	16,883	-	379,347	-	-	-	-

Separate material item of expense

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Other

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	362,465	16,883	-	379,347	-	-	-	-

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 7 Details of certain types of expenditure

Note 7.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
570	-
210	-
-	-
-	-

Note 8

Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

8.1 Staff Costs

	This year £	Last year £
Salaries and wages	179,657	-
Social security costs	4,011	-
Pension costs (defined contribution scheme)	2,316	-
Other employee benefits	-	-
Total staff costs	185,984	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management

This year £	Last year £
28,128	-

8.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	19	-
Governance	-	-
Other	-	-
Total	19	-

8.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	This year	
	Last year	

Please state the legal authority or reason for making the payment	This year	
	Last year	

	This year	Last year
	£	£
Please state the amount of the payment (or value of any waiver of a right to an asset)	-	-

8.4 Redundancy payments
Please complete if any redundancy or termination payment is made in the period.

	This year	Last year
	£	£
Total amount of payment	-	-

The nature of the payment (cash, asset etc.)		
--	--	--

	This year	Last year
	£	£
The extent of redundancy funding at the balance sheet date	-	-

Please state the accounting policy for any redundancy or termination payments		
---	--	--

Note 9 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

9.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

This year	Last year
£	£
2,316	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

All pension contributions have been allocated to unrestricted funds as the restricted funds all relate to capital investment rather than the operation of the pool

9.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different

9.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Note 10

Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

10.1 Cost or valuation

	Leasehold land & buildings	Pool and health and safety equipment	Plant, machinery and motor vehicles	IT and other office equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	26,804	14,939	306,391	8,473	356,608
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	26,804	14,939	306,391	8,473	356,608

10.2 Depreciation and impairments

**Basis	Straight line	Straight line	Straight line	Straight line	Straight line
** Rate	10 year life	2 to 20 years	5 to 15 years	4 to 10 years	
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	1,857	1,209	15,286	963	19,315
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	1,857	1,209	15,286	963	19,315

10.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	24,947	13,730	291,105	7,510	337,293

10.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

10.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation
the name of independent valuer, if applicable
the methods applied and significant assumptions
the carrying amount that would have been recognised had the assets been carried under the cost model.

This year

Last year

-	-

10.6 Other disclosures

	This year	Last year
	£	£
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	-	-
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	-	-
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.		

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also

Section C**Notes to the accounts****Note 11****Stocks**

Please complete this note if the charity holds any stock items

11.1 Please state the carrying amount of stock and work in progress analysed between activities.

Charitable activities:*Opening**Added in period**Expensed in period**Impaired**Closing***Other trading activities:***Opening**Added in period**Expensed in period**Impaired**Closing***Other:***Opening**Added in period**Expensed in period**Impaired**Closing***Total this year****Total previous year**

Stock			
Swimwear & equipment	Vending machine stock	Chemicals stock	Total stock
£	£	£	£
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
3,802	6,284	7,808	17,895
-1,853	-5,982	-6,060	-13,895
-	-	-	-
1,949	303	1,748	4,000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,949	303	1,748	4,000
-	-		

11.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year
£

Note 12 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

12.1 Analysis of debtors

	This year £	Last year £
Trade debtors	127.6	-
Prepayments and accrued income	3,082.3	-
Accrual for unbilled income	15,876.4	-
Accrual for grants due from funders	7,011.0	-
Total	26,097.2	-

Complete 12.2 where a material debtor is recoverable more than a year after the reporting date.

12.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 13 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

13.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Accruals for electricity, gas, water and other costs	22,927	-	-	-
Income received in advance from schools	2,825			
Taxation, national insurance and pensions	5,441	-	-	-
Deferred grant income	5,333	-	-	-
Total	36,526	-	-	-

13.2 Deferred income from capital grants

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year
Birtley Community Pool received £311.1k of funding for investment in specific assets. Of this income, £16.9k has been amortised to the profit and loss account in the year to 31.03.25	

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
294,186	-
-	-
294,186	-

Note 14 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Till float

Total

This year £	Last year £
-	-
-	-
15,851	-
500	-
16,351	-

Note 15 Fair value of assets and liabilities

	This year	Last year
15.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Birtley Community Aquatic Centre has a minimal risk of debtors not paying what is owed. There are only two invoices outstanding at the year end totalling just £128. The accrual for unbilled income for £15.7k mainly relates to pool hire customers who all have healthy financial positions and all have paid the amounts included in the accrual by the end of April 2025. One amount in the accrual remains unpaid at the end of April 2024 for £163 from InPost	
15.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

Note 16

Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
Please provide details of the nature of the event	Birtley Community Aquatic Centre received a significant grant from Gateshead Council on June 27th 2025	
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	The grant received was for £31,252. The grant offer letter described the grant as "Pool pump refurbishment and plant maintenance" and the funding was awarded to reimburse Birtley Community Aquatic centre for costs incurred after the pool was reopened when a pool water maintenance pump, both chemical dosing pumps and other chemical dosing assets all failed and needed replacing, refurbishing or upgrading	

Note 17**Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

17.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		0.00	-	-	-	-
		0.00	-	-	-	-
		0.00	-	-	-	-
		0.00	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		0.00	-	-	-	-
		0.00	-	-	-	-
		0.00	-	-	-	-
		0.00	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

17.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		
---	--	--

17.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
Matthew Grant	Trustee	Donations made to the charity	£60,290.00	Not applicable	Not applicable	Not applicable
Yvonne Probert	Trustee	Donations made to the charity	£200.00	Not applicable	Not applicable	Not applicable
Tracy Graham	Trustee	Donations made to the charity	£300.00	Not applicable	Not applicable	Not applicable
Jackie Mowbray	Trustee	Donations made to the charity	£127.00	Not applicable	Not applicable	Not applicable
Rebecca Scott	Trustee	Donations made to the charity	£97.00	Not applicable	Not applicable	Not applicable
Dean Cox	Trustee	Donations made to the charity	£500.00	Not applicable	Not applicable	Not applicable

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

Matthew Grant donated £350 to the two Crowdfunding campaigns and has made a further donation of £59,940 to Birtley Community Aquatic Centre. He has not required any terms or conditions for the donation of £59,940 to be put in place. All other donations were made by trustees during the two Crowdfunding campaigns that were run to raise funding towards the reopening of Birtley Community Pool in autumn 2023 and summer 2024

For any related party, please provide details of any guarantees given or received.

Not applicable

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			0.00	-	-	-
			0.00	-	-	-
			0.00	-	-	-
			0.00	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 18

Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Birtley Community Aquatic Centre has a team of very committed trustees and volunteers many of whom have have worked together since the summer of 2023 on the project to reopen the pool. Since we reopened the pool in September 2024, the volunteers have recorded their volunteering hours as this was a reporting requirement for one of our funders. The eight trustees have together contributed 4518 hours between September 2024 and March 2024. Other volunteers have contributed 617 hours during the same period. The contributions made by trustees and volunteers during this period included the following activities

1. The trustees and board secretary participated in fortnightly trustee meetings led by our chair
2. Trustees also participated in regular sub group meetings covering Customers, HR, Facilities & Plant and Finance
3. The treasurer has run the payroll, produced management accounts each month and liaised with the local schools
4. The operational trustee has supported the manager and staff in operating, maintaining and repairing the assets
5. The HR trustee has led the recruitment and produced contracts and HR policies for staff
6. The chair and the treasurer have successfully applied for further funding from several local sources
7. The customer subgroup has developed and distributed a wide range of marketing material to promote the pool
8. Trustees and volunteers have worked on the pool reception on regularly at busy times to support the staff

The work done by trustees and volunteers is critical to the success of the pool as we are undertaking many functions which are required to run the pool at no cost. Commercial organisations would need to pay employees or suppliers to provide these functions. If BCAC had to pay for all these functions, the income from pool activities would be insufficient to cover its costs.