

Charity Number: 1178539

Company number: CE014222

BRIGHTLINGSEA LIDO
TRUSTEES REPORT AND ACCOUNTS
PERIOD ENDED 31 MARCH 2020

BRIGHTLINGSEA LIDO

LEGAL & ADMINISTRATIVE INFORMATION

Trustees	David Atkinson Michael Barry Jennifer Barry Sarah Brown (until November 2019) Lesley Fearis (until January 2020) Sarah O'Laoi (from May 2019) Rachel Fletcher Charles Heywood Malcolm Morris
Charity number	1178539
Company number	CE014222
Principal Address	Promenade Way Brightlingsea Colchester CO7 0HH
Independent examiners	Kate Deyn
Bankers	Lloyds Bank Clacton on Sea HSBC High Street Colchester

BRIGHTLINGSEA LIDO

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BRIGHTLINGSEA LIDO

TRUSTEES REPORT FOR THE PERIOD ENDED 31 MARCH 2020

Introduction and priorities for 2019-20

This report covers the second year of the operation of Brightlingsea Lido as a Charitable Incorporated Organisation following the community asset transfer from Tendring District Council to Brightlingsea Town Council in spring 2018.

The year started with the completion of two major grant-funded projects.

1) The first project 'The Heart of the Lido' merged old and new technology to provide an effective and efficient plant room function. The work included replacing antiquated pipework, refurbishing two enormous filters and introducing state of the art automatic dosing and ultra-violet water cleaning systems to cut down on chemicals and to save time for the technical volunteers operating the plant room.

2) The second project 'Café Lido - Community Cafe' extended an existing small shed-like kiosk, doubling the size of the kitchen and adding indoor seating and decking areas. The café planned to use volunteers and hospitality students to provide quality food and beverages to people using the lido, locals and visitors. Income generated by the café was expected to support the lido as a whole.

The works were part-funded by generous grants from the Government's Coastal Revival Fund (£46,250 for 'Heart of the Lido') and the Essex County Council Community Initiative Fund (£16,000 for 'Café Lido'); additional investment was made by Brightlingsea Town Council and Brightlingsea Lido Charitable Incorporated Organisation (CIO) itself. The Brightlingsea community provided significant support for the project through voluntary labour, subsidised goods and professional services.

Brightlingsea Town Councillor and Brightlingsea Lido trustee Mick Barry said:

"In a little over a year Brightlingsea Lido have made big strides, improving facilities, building support and protecting the lido for future generations. We are grateful for the grant funding from the Coastal Revival Fund and the Community Initiatives Fund which have helped us to fund these developments. None of this would have been possible, though, without the involvement, efforts and support of the local community and of our amazing volunteers to whom we are also very grateful."

Local Growth and Coastal Communities Minister Jake Berry MP said:

"Putting heritage at the heart of our coastal towns is an important way of attracting visitors and boosting our local economies. I'm proud that the Government has been able to support the 'Heart of the Lido' project in Brightlingsea with over £46,000 from the Coastal Revival Fund. Not only will this investment help to revive a much cherished local landmark for the enjoyment of local residents and visitors, but it will help preserve the lido for future generations"

With these projects nearing completion we appointed our second manager Clive Edwards who started in April 2019 on a year-round annualised-hours contract.

Preparations were made to open the café in April 2019 and the full facility from May to September 2019 with lifeguards, hospitality staff and volunteers recruited to work alongside Clive and the Trustees to deliver our charitable objects and provide affordable recreation facilities to people of Brightlingsea and to the general public as a whole.

As reported last year, subject to funding, our longer term plans included purchasing covers to retain heat and/or heating the pool, extending the season and allowing for swimming lessons and other activities not viable while the pool is heated only by the sun. In addition, there is a schedule of desirable enhancements which was agreed with Tendring District Council as part of the lease negotiations and formed an appendix to the sub-lease agreed with Brightlingsea Town Council. Further progress was made during the year towards achieving these enhancements.

Objectives and activities

The charitable objects of Brightlingsea Lido are 'to promote for the benefit of the inhabitants of Brightlingsea and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants'

In developing and updating our plans and policies the Lido the trustees have continued to be mindful of the charitable objects, and of the guidance on public benefit provided by the Charity Commissioners. Hence, we have ensured that pricing structures, opening hours and other operating procedures take account of the charitable objectives and the desire to provide public benefit by ensuring where possible that:-

- Prices remain affordable for families of limited means, including concessionary pricing.
- A range of sessions are offered including those suitable for families and for adults only.
- Our commitment to inclusive provision is promoted with plans to further improve accessibility as soon as funds allow. Significant progress was made during the year in securing grant funding for access improvements including handrails to the main pool (fitted Spring 2019) hoist and accessible changing bench (funding secured but not fitted in the current year).
- We provide volunteer and employment opportunities to benefit local people across a wide age range including encouraging cross-generational working relationships, supporting reduction of loneliness and enhancing employability to improve quality of life.
- We work with local charitable and voluntary organisations to support our joint objectives and ensure that our services are available to a wide range of user-groups. (eg offering sessions to local schools and care homes)
- We promote the benefits of swimming and outdoor exercise to enhance physical and mental health.

Access and inclusion

A key objective during the year was to continue to take steps to improve accessibility of the lido. An updated access statement was published, management systems changed to address issues such as queuing for those with disabilities. As funds became available improvements were made, for example handrails were fitted to the steps at the corners of the main pool. In addition, specifications were drawn up to identify the further improvements needed including purchase of a hoist and an adult changing bench. Grant funding was secured for both these improvements during the year and they were due to be fitted for the start of the 2020 season.

Social connections are an important component of wellbeing and we feel that the Lido can bring more people together. In Brightlingsea, 26.9% of our residents are older than 64 years of age compared with 16.4% nationally. We see volunteering and participation in local activity as a key to healthy environment and combatting loneliness, we are also keen to provide opportunities for the mental health benefits of swimming, including outdoor swimming, to be recognised and realised.

Achievements, performance (and setbacks)

Our second season was different from the first, with variable weather and a higher proportion of relatively quiet sessions. We had to work harder to promote the lido to potential customers and introduced a variety of new sessions including a new giant inflatable and quiet and adult-only sessions and plans for other outdoor events such as 80s disco and outdoor cinema (although both of these were cancelled due to poor weather).

We also made use of the new café to encourage creative and community activities including regular pottery painting sessions and a children's Halloween party.

Overall numbers were down on the previous year but were close to budgeted projections.

The year ended with a storm surge which flooded the site followed by the arrival of a pandemic!

Some key dates and examples of activities and performance are given below.

Timeline 2019-2020

April	Work to complete Café Lido and Plant Room projects using both volunteers and trades. New manager started. Recruitment of new volunteers, lifeguards and café staff.
May	4 May new Café Lido opened. Work parties working hard throughout May to get site ready, painting pool including new lane lines. New handrails fitted to main pool steps. 22 May, pool began to be filled. Last minute problems with external electricity supplies delayed planned opening by a couple of days. 27 May opened for 2019 season (bank holiday Monday).
June	23 June, successful music night 'Soul Kitchen'. Ice cream hut opened. Adult and Letz Splashacize sessions running regularly. Seasonal café supervisor appointed. Training for new lifeguards.
July	As summer holidays approached we held an official opening of the two new projects attended by funders and local dignitaries including our MP Sir Bernard Jenkin. We also introduced held our first Aquathon, our first giant inflatable session and a quiet, disability friendly session. 'A day in the life of a Volunteer' was published, giving an insight in to the unique and rewarding experience of volunteering at our lido.
August	Busy summer season, when the sun came out so did the crowds. On bank holiday Monday 26 August, 950 customers entered the lido, many queuing for hours to wait for customers to leave before being admitted. (note capacity when fully staffed is 350)
September	2 September end of main season. Season extended with limited hours, adult sessions and weekend opening until 24 September. 7 Sept Hosted 'Open Water Swimathon'
October	Weekly volunteer work parties every Tuesday throughout close season. 12-13 October last weekend of Café. 12,000 portions of coffee had been sold over the first season. 31 October Halloween party.
November	Local business Bateman's Tower Café based in the café for the winter with license agreement. Trustee Sarah Brown Highly Commended in Pride of Essex Awards.
December	21 Café Lido hosted a performance of 'A Christmas Carol' to an invited audience of volunteers and supporters.
January	Tuesday volunteer work parties continued. Annual report 18-19 published.

February	10 February Storm surge following Storm Ciara flooded the entire lido site. Just Giving page launched. 19 Feb, café lido reopened with generator and replacement electrical equipment. Clean-up sessions attended by existing and new volunteers. Lido volunteers won a Pride of Tending Award.
March	Raffle organised by Freemasons Arms with prizes donated by many local businesses and individuals raised £2,100. Public meeting booked for 17 March to discuss future plans and flood recovery was cancelled due to Covid. New online volunteer form launched. 21 March. Final volunteer work party, site closed due to Covid.

Many hands make lido work-Volunteers, training and employment

Our slogan ‘many hands make lido work’ continued to ring true in 2019-20. Our lido has continued to receive support from our local community through volunteering, fundraising and donations of time, money and professional expertise. In addition, there were employment and training opportunities, including first job opportunities for lifeguards and café students.

Over the course of the year, we had over 50 volunteers in areas such as front of house, café, fundraising, maintenance, marketing and plant.

See <https://www.brightlingsealido.org/volunteer> for an unsolicited volunteer testimony concluding that ‘*So far I’ve loved every minute, made new friends, and can walk around Brightlingsea with a smile, nod or chat with someone every few yards along the road!*’

A satisfaction survey of staff and volunteers conducted at the end of the 2019 season elicited 22 responses and showed that

- 91% felt it was extremely easy or easy to get along with other volunteers, staff and trustees
- 82% felt extremely or very appreciated
- 91% felt very satisfied or satisfied with their volunteer or employee experience at our lido

In response to the question, ‘*do you think that working or volunteering at Brightlingsea Lido has helped you to...*’ the following percentages of respondents strongly agreed or agreed

- Contribute to your community 95%
- Learn more about the leisure industry 57%
- Participate in other activities or events in Brightlingsea 85%
- Improve career prospects 60%
- Meet new people 95%
- Make new friends 100%
- Be more active 81%
- Feel more connected to Brightlingsea 90%
- Learn new skills 75%
- Feel less lonely 57%
- Improve your wellbeing 76%

Developing the support and training which we offer to volunteers and staff, encouraging connections and a shared purpose between those of different generations and enhancing activity levels and wellbeing are all areas we hope to continue to enhance in future years.

Local businesses offered considerable support, providing goods and services either gratis, or at substantially reduced cost. The two refurbishment projects relied on voluntary labour working alongside professional trades. A massive thank you to the local businesses which

have contributed goods, services or money to support the lido. We have received donations of hundreds of hours of time and thousands of pounds worth of equipment, labour and materials.

Rory Wai

Sadly, one of our lifeguards, Rory Wai, died suddenly on 6 August 2019 aged just 18. Rory was a valued and energetic member of the lido team and his untimely death was a shock to everyone at our lido. We took steps to support those affected, liaised with Rory's family, arranged a memorial evening in the café, with their support, and ensured that the lido team were represented at his funeral, including a guard of honour for him. RIP Rory.

Café Lido

During our first year as a charity the small food kiosk on site was leased to a third party and provided fast food to passers-by and to lido-users through a hatch. We obtained the café lease in autumn 2018 and refurbished and extended it in Spring 2019 creating some indoor seating for the first time and rebranding it as 'Café Lido'.

The café was intended to provide a community-focussed facility and to provide a source of income to contribute to the running costs of the Lido. Ideally, we were hoping to capitalise on the new café space to provide a community 'hub' serving healthy, reasonably priced food and beverages, throughout the year and to train and support volunteers and young staff to develop their skills and to be part of a genuine community facility.

Informally, in its first season Café Lido became an established, friendly, safe place for dog-walkers, female groups and grandparents with afterschool childcare. The 'Sea-wall Strider' running group used the cafe as a venue twice a week, as did open-water swimmers after the early morning adult swimming sessions. The café hosted sessions of pottery painting and flower arranging.

A small financial contribution to overall costs was made at the end of the first summer season, however the trustees did not feel that it was viable to continue operating in to the winter without grant or other subsidy (grant applications for a range of community activities were unsuccessful). A license agreement was therefore made with a local café to use the space during winter 2019-20 while their own premises were upgraded.

Fundraising and grants

A dedicated team of volunteers organised a range of fundraising events throughout the year, including events at the Lido (including a music event in June and quiz nights throughout the year). The team attended several local events to raise awareness and fundraise including stalls at late night shopping events and the Brightlingsea car boot sale.

The Trustees have continued to seek grant funding for specific developments and were successful in securing around £20,000 in grants earmarked for accessibility improvements or available to support running costs. A Just Giving account was launched in February 2020.

Meetings have taken place with Active Essex and the Essex Local Delivery Pilot to explore ways in which the lido could encourage more activity among inactive residents and work with Active Essex in a mutually beneficial manner, A micro grant was secured at the end of the year to provide team building and development of volunteers and local residents with the hope of longer term partnership-working in this area.

Customer and community support and feedback

Our Lido is active on social media and has a presence on other sites such as Google Maps and Trip Advisor which allows us both to promote the Lido and to receive feedback.

Feedback continued to be overwhelmingly positive (4.9 out of 5 on Facebook, 4.5 out of 5 on TripAdvisor) during 2019-20 with many people commenting on their memories of the lido and aware of the voluntary effort to revive it, e.g.

'We went today and had the most amazing time with the grandkids. I felt was too cheap to go in £4 for adults and £3 for kids. sun loungers were £2. food was lovely also cheap. all the staff are volunteers and very very friendly and helpful. that's probably why it's a cheap day out. would definitely recommend it to take the kids out in the summer holidays. well done for all your hard work. Xxx' Barbara Greenaway-Facebook 8/8/19

'Great experience taking my little girl to the Lido for first time, used to go a lot as a kid and it's so much better now! Well done Brightlingsea and all the volunteers that make it work!' Tom Jack Facebook 23/8/19

'Last night we went to the fundraising event. It was brilliant, a lovely community atmosphere. Well done to all involved for organising such a great night. Looking forward to the next one.' Jen Simons TripAdvisor June 2019

Financial review

The accounts show a £1,520 deficit in the year. This deficit includes payments of over £100,000 in development projects, which included the establishment of the Lido Café and improvements in the pool plant room. Much of this was funded by grants received, but also by trading surplus generated in 2018/19 and 2019/20 trading years.

Income from the pool was £67k, 32% lower than the 2018/19 season. However, despite this, the pool broke even. In its first season of trading, the café achieved a trading surplus of £10k. This surplus was reinvested back into the café development to secure its future trading potential.

The COVID19 pandemic has meant the charity has been unable to trade for the summer of 2020 and the 2021 season is still uncertain. The trustees have made efforts to conserve cash balances throughout the closure and maximise grants available to the leisure industry from local and national government sources. As a result the cash reserves have been preserved and costs incurred while the lido and café are closed have been reduced to minimal levels. There are currently no paid employees. The trustees are monitoring the current situation closely and have agreed to defer decisions to recruit staff until a later date when more clarity on the 2021 season is available.

Structure, governance and management

Brightlingsea Lido is Charitable Incorporated Organisation (CIO) governed by a constitution, based upon the model foundation constitution for a CIO, whose only voting members are its charitable Trustees.

Trustees

A team of up to 10 trustees oversee the running of the lido. The following served as Trustees during the reporting period

David Atkinson
Michael Barry
Jennifer Barry
Sarah Brown (until November 2019)
Lesley Fearis (until January 2020)
Sarah O'Laoui (from May 2019)
Rachel Fletcher

Charles Heywood
Malcolm Morris

Further trustees will be recruited from the local community in early 2021, with a focus on ensuring that skills and experience match the needs of the CIO at that time and that, where possible there is a balance of genders, ages and users' interests represented.

The Trustees in post in January 2021 when this report was approved for publication were. David Atkinson, Michael Barry, Jennifer Barry, Rachel Fletcher, Malcolm Morris, Charles Heywood, Sarah O'Laoi.

Manager

The trustees employed a manager to assist with the management and running of the CIO. Throughout the period covered by this report the Lido Manager was Clive Edwards. The trustees would like to extend their formal thanks to Clive for his hard work and contribution to the success of the Lido in its second season.

Brightlingsea Town Council (BTC)

Particular thanks are due to BTC without whom the successful operation of the CIO would not have been possible. The Town Council are our key partner who have contributed to capital improvements and other support. They are also our landlord, with whom we have a sub-lease. We are required to act independently of the council and there is a council link on our trustee board (Michael Barry).

Future priorities

The chief purpose of our project is to preserve a cherished asset and provide a recreational facility for the community and visitors. Our broader plans have always included extending health-enhancing activities over a longer season and improving accessibility for vulnerable populations. All our activities rely on clean, safe pool water which funding from the Coastal Revival Fund helped to secure. Furthermore, finding a way to supplement and retain heat in the pool would be popular with users and should allow the season to be extended.

However, the dual setbacks of a major flood and then COVID meant that the whole 2020 season was to be lost. Support from our community, insurance and government grants have allowed the site to be repaired and for flood resilience measures to be introduced. The Lido remains financially secure and the trustees will ensure that plans for 2021 and beyond take account of the need to plan prudently, to build resilience, to provide COVID-secure opportunities for recreation and leisure and to build on the resurgence of interest in outdoor swimming.

Reference and administration

This forms the Brightlingsea Lido Trustees Annual Report for the period to 31 March 2020 for Brightlingsea Lido, Charitable Incorporated Organisation (CIO) as required by the Charity Commission.

Our registered/ principal address is:

Brightlingsea Lido
Promenade Way
Brightlingsea
Colchester
CO7 0HH
brightlingsealido@gmail.com
Charity number: 1178539

Website www.brightlingsealido.org.uk

We are also on social media, Facebook, Instagram, Twitter @brightlido and have reviews on Google maps and Trip Advisor.

Brightlingsea Lido does not hold funds as a Custodian Trustee.

Report approved by Brightlingsea Lido Trustees January 2021

Signed 

Rachel Fletcher

Chair of trustees

Dated 27 January 2021

BRIGHTLINGSEA LIDO
REPORT OF THE INDEPENDENT EXAMINERS
FOR THE PERIOD ENDED 31 MARCH 2020

I report to the trustees on my examination of the accounts of the Brightlingsea Lido (the trust) for the period ended 31 March 2020.

Responsibilities and basis of report

As the charities trustees, you are responsible for the preparation for the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”).

I report in respect of my examination of the Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner’s statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a ‘true and fair’ view which is not a matter considered part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed



Name Kate Deyn

Address 99 Tower Street, Brightlingsea, CO7 0AN

Date 27/01/2021

BRIGHTLINGSEA LIDO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 MARCH 2020

		Unrestricted Funds	Restricted Funds	Total period to 31 March 2020	Total period to 31 March 2019
Income from:	Notes				
Grants		22,470	63,669	86,139	16,709
Donations		8,979		8,979	21,380
Pool Income		67,490		67,490	100,388
Fundraising events		5,612		5,612	6,404
Café sales		84,333		84,333	0
Rental income		3,003		3,003	0
Insurance claims receivable		3,500		3,500	0
		195,386	63,669	259,055	144,881
Expenditure from:					
Cost of sales		(38,927)		(38,927)	0
Employee and Volunteer Costs		(76,344)		(76,344)	(43,085)
Equipment and Premises Costs		(35,311)		(35,311)	(33,393)
Administration costs		(2,857)		(2,857)	(3,004)
Fees, subscriptions and Insurance		(6,748)		(6,748)	(1,447)
Building and development projects		(50,574)	(49,814)	(100,388)	(15,666)
Purchase of café lease				0	(20,000)
		(210,761)	(49,814)	(260,575)	(116,595)
Net income/expenditure		(15,375)	13,855	(1,520)	28,286
Fund Balances at 31 March 2020		24,722	3,564	28,286	0
				0	0
Fund Balance at 31 March 2019		9,347	17,419	26,766	28,286

All activities are classed as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

BRIGHTLINGSEA LIDO
BALANCE SHEET
AS AT 31 MARCH 2020

		31 March 2020	31 March 2019
Current Assets	Notes		
Cash at bank and in hand		46,826	36,019
Accrued Income		2,470	0
		49,296	36,019
Creditors: Amounts falling due within one year			
Trade Creditors		(4,444)	0
Accruals		(2,162)	(7,733)
Brightlingsea Town Council Loan		(15,000)	0
Payroll balances		(924)	
		(22,530)	0
Net current assets		26,766	36,019
Net assets		26,766	36,019
Funds			
Unrestricted Funds		9,347	24,722
Restricted Funds		17,419	3,564
Total Funds		26,766	28,286

The accounts were approved by the Board of Trustees on 27 January 2021.



Rachel Fletcher

Trustee

Charity Number: 1178539

BRIGHTLINGSEA LIDO

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 MARCH 2020

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of financial statements are as follows:

1.1. Basis of Accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Charities Act 2011.

1.2. Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis, which the trustees consider to be appropriate for the following reasons.

The COVID19 pandemic has meant the charity has been unable to trade for the summer of 2020 and the 2021 season is still uncertain. The trustees have made efforts to conserve cash balances throughout the closure and maximise grants available to the leisure industry from local and national government sources. As a result the cash reserves have been preserved and costs incurred while the lido and café are closed have been reduced to minimal levels. There are currently no paid employees. The trustees are monitoring the current situation closely and have agreed to defer decisions to recruit staff until a later date when more clarity on the 2021 season is available. Consequently, the trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the accounts and therefore have prepared the accounts on a going concern basis.

1.3. Income

Grants and donations are credited to the SoFA when the charity becomes entitled to the income, the income can be measured reliably and it becomes possible that the income will be received. Whereby a grant is subject to donor imposed conditions, (i.e. they are performance related or the donor specifies the time period in which the funds must be spent), the income is recognised in line with such donor imposed conditions. Other trading income is recognized on an accruals basis at point of sale.

1.4. Expenditure

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item of expense to which it relates. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. Governance costs (included within support costs) include those costs associated with meeting the constitutional and statutory requirements of the charity and include examination fees and costs linked to the strategic management of the charity. These are included within support costs. All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are

allocated directly, others are apportioned based on estimated usage as a proportion of directly attributable expenditure.

1.5. Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

1.6. Taxation

As a charity, Brightlingsea Lido is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

1.7. Fund Accounting

Funds held by the charity are either: Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes. Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

1.8. Debtors

Trade and other debtors are recognised at the settlement amount due.

1.9. Cash at bank and in hand

Cash at bank and in hand includes bank accounts, cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposits or similar account.

1.10. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

1.11. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised. The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

2. Trustees remuneration and benefits

There was no trustee remuneration or other benefits for the period ended 31 March 2020.

3. Creditors – amounts falling due within one year

Creditors consist entirely of amounts owed to Brightlingsea Town Council (BTC) for contributions towards the development of the café and plant room.

4. Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019	Movements in Funds		Balance at 31 March 2020
		Income	Expenditure	
	£	£	£	£
Essex County Council Community Initiative Fund	3,564	0	(3,564)	0
Government's Coastal Revival Fund	0	46,250	(46,250)	0
Change Bench		3,155		3,155
ELDP micro grant		2,264		2,264
Catalyst Charity - (disability enhancements)		11,000		11,000
FBJ Charities		1,000		1,000
	3,564	63,669	(49,814)	17,419

5. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	31 March 2020 Total	31 March 2019 Total
	£	£	£	£
Fund Balances at 31 March 2020 are represented by:				
Current Assets	31,877	17,419	49,296	36,019
Creditors: amounts falling due within one year	(22,530)		(22,530)	(7,733)
	9,347	17,419	26,766	28,286

6. Related party transactions

There were no related party transactions during the period to 31 March 2020.

7. Control

The charity is under the control of the Trustees.

8. Charity information

Brightlingsea Lido is a Charitable Incorporated Organisation registered in England and Wales. The charity's registered number and registered office address can be found on the legal and administrative information page.