

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2019**  
**for**  
**Paulton Community Swimming Pool**

King Watkins Ltd  
The Island House  
Midsomer Norton  
Radstock  
Somerset  
BA3 2DZ

**Paulton Community Swimming Pool**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2019**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9

## **Paulton Community Swimming Pool**

### **Report of the Trustees** **for the Year Ended 31 March 2019**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To provide and manage a swimming pool for the advancement and education of the pupils of Paulton Schools and for the benefit of the inhabitants of Paulton and the neighbourhood thereof in the interests of social welfare for recreation and other leisure-time occupations with the object of improving the quality of life.

##### **Public benefit**

The charity provides a swimming pool to serve all the swimming needs of the community regardless of age or ability.

The pool has provided swimming lessons and fitness opportunities for all ages during the year.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The trustees are satisfied with the charity's achievements during the year which were in line with the objects of the charity as set out in this report.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Committee members are elected as per the charity rules and constitution at the AGM.

##### **Organisational structure**

Paulton Pool is a registered charity and has a management working group consisting of 5 Paulton Parish Councillors and the Swimming Pool Manager

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

292672

##### **Principal address**

Plumpton Close  
Paulton  
Bristol  
BS39 7QY

Paulton Community Swimming Pool

Report of the Trustees  
for the Year Ended 31 March 2019

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

T Bridgeman  
M Colliver  
G Dix  
Z Escott  
D Garlick  
G Garlick  
E Hardman  
H Howson  
J Humphries  
A Lyons  
A Meaton  
P McSherry  
C Mitchard  
L Quinn  
B Stevens  
M Stevens  
H Warren

Paulton Parish Councillors are Trustees of the Charity

**Independent examiner**

King Watkins Ltd  
The Island House  
Midsomer Norton  
Radstock  
Somerset  
BA3 2DZ

Approved by order of the board of trustees on 20 November 2019 and signed on its behalf by:

G Garlick - Trustee



28/11/19

Independent Examiner's Report to the Trustees of  
Paulton Community Swimming Pool

**Independent examiner's report to the trustees of Paulton Community Swimming Pool**

I report to the charity trustees on my examination of the accounts of the Paulton Community Swimming Pool (the Trust) for the year ended 31 March 2019.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accountants which is one of the listed bodies

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 respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



M J Chard FCCA  
Association of Chartered Certified Accountants  
King Watkins Ltd  
The Island House  
Midsomer Norton  
Radstock  
Somerset  
BA3 2DZ

Date: 23<sup>rd</sup> December 2019

Paulton Community Swimming Pool

Statement of Financial Activities  
for the Year Ended 31 March 2019

	Notes	31.3.19 Unrestricted fund £	31.3.18 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Charitable activities			
Swimming Pool		253,302	245,381
<b>Total</b>		253,302	245,381
 <b>EXPENDITURE ON</b>			
Charitable activities			
Swimming Pool		245,290	219,812
<b>NET INCOME</b>		8,012	25,569
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		86,996	61,427
 <b>TOTAL FUNDS CARRIED FORWARD</b>		95,008	86,996

The notes form part of these financial statements

**Paulton Community Swimming Pool**

**Balance Sheet**  
**At 31 March 2019**

		31.3.19	31.3.18
		Unrestricted fund	Total
	Notes	£	funds
			£
<b>CURRENT ASSETS</b>			
Debtors	5	4,231	-
Cash at bank		99,727	92,537
		<hr/>	<hr/>
		103,958	92,537
 <b>CREDITORS</b>			
Amounts falling due within one year	6	(8,950)	(5,541)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		95,008	86,996
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		95,008	86,996
		<hr/>	<hr/>
<b>NET ASSETS</b>		95,008	86,996
		<hr/>	<hr/>
 <b>FUNDS</b>	7		
Unrestricted funds		95,008	86,996
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		95,008	86,996
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on 20 November 2019 and were signed on its behalf by:



G Garlick -Trustee

The notes form part of these financial statements

**Paulton Community Swimming Pool**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2019**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**3. STAFF COSTS**

The average monthly number of employees during the year was as follows:

31.3.19	31.3.18
27	30
<u>27</u>	<u>30</u>

No employees received emoluments in excess of £60,000.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Swimming Pool	245,381
<b>Total</b>	<u>245,381</u>



Paulton Community Swimming Pool

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

4. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>EXPENDITURE ON</b>	
Charitable activities	
Swimming Pool	219,812
<b>Total</b>	219,812
<b>NET INCOME</b>	25,569
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	61,427
<b>TOTAL FUNDS CARRIED FORWARD</b>	86,996

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.19 £	31.3.18 £
Trade debtors	4,231	-

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.19 £	31.3.18 £
Trade creditors	8,950	5,541

7. **MOVEMENT IN FUNDS**

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted funds</b>			
General fund	86,996	8,012	95,008
<b>TOTAL FUNDS</b>	86,996	8,012	95,008

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	253,302	(245,290)	8,012
<b>TOTAL FUNDS</b>	253,302	(245,290)	8,012

**Paulton Community Swimming Pool**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**7. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
<b>Unrestricted Funds</b>			
General fund	61,427	25,569	86,996
<b>TOTAL FUNDS</b>	<u>61,427</u>	<u>25,569</u>	<u>86,996</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	245,381	(219,812)	25,569
<b>TOTAL FUNDS</b>	<u>245,381</u>	<u>(219,812)</u>	<u>25,569</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted funds</b>			
General fund	61,427	33,581	95,008
<b>TOTAL FUNDS</b>	<u>61,427</u>	<u>33,581</u>	<u>95,008</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	498,683	(465,102)	33,581
<b>TOTAL FUNDS</b>	<u>498,683</u>	<u>(465,102)</u>	<u>33,581</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2019.

**Paulton Community Swimming Pool**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2019**

	31.3.19	31.3.18
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
Swimming lessons	139,862	146,514
Schools	28,047	29,433
Private hire	22,674	11,470
Public sessions	42,264	39,675
Other income	3,000	1,495
Shop sales	5,682	5,896
Life Guard courses	2,350	1,800
Memberships	9,392	9,094
Interest received	31	4
	<hr/>	<hr/>
	253,302	245,381
<b>Total incoming resources</b>	253,302	245,381
 <b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Wages & NI	155,961	138,603
Pensions	3,130	1,183
Rates and water	1,981	6,370
Insurance	3,731	3,488
Light and heat	20,901	18,316
Telephone & internet	1,938	2,111
Postage and stationery	1,240	1,395
Advertising	535	316
Other expenses	9,273	5,239
Cleaning	2,373	2,901
Premises repairs and renewals	14,733	10,441
Chemicals	7,091	6,619
Recycling and hygiene	3,063	2,875
Software & IT	3,690	3,191
Payroll & admin support costs	1,439	1,738
Bank charges	2,490	2,851
Accountancy	582	550
Direct expenses	4,689	1,885
Shop stock	6,450	6,611
Fees re new build	-	3,129
	<hr/>	<hr/>
	245,290	219,812
<b>Total resources expended</b>	245,290	219,812
 <b>Net income</b>	<hr/>	<hr/>
	8,012	25,569

This page does not form part of the statutory financial statements