

# WESTBURY PUBLIC BATHS

England & Wales · Charity number 270324

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1975-11-27

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Wiltshire Council  
County Hall  
Bythesea Road  
Trowbridge  
BA14 8JN

**Phone** 01225718584

**Email** [FINANCIALPLANNING@WILTSHIRE.GOV.UK](mailto:FINANCIALPLANNING@WILTSHIRE.GOV.UK)

## Activities

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**Objects:** THE PROVISION AND MAINTENANCE OF A SWIMMING BATH FOR THE BENEFIT OF THE INHABITANTS OF THE PARISH OF WESTBURY AS CONSTITUTED ON THE 24TH MAY 1888 WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

**Activities:** The main activities of the charity focus around the provisions of swimming. This specifically includes swimming for schools, mums and toddlers, lessons for both adults and children, aqua fit classes and general public swimming sessions.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** PARISH OF WESTBURY (AS IN 1888)
- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£162,242	£162,242	-	-
2024-03-31	£150,226	£149,737	-	-
2023-03-31	£146,078	£134,767	-	-
2022-03-31	£100,488	£84,481	-	-
2021-03-31	£97,288	£98,851	-	-

## Trustees

Name	Role	Appointed
WILTSHIRE COUNCIL		

**WESTBURY PUBLIC BATHS**

England & Wales - Charity number 270324

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# Accounts

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## **Westbury Public Baths**

### **Annual Report of the Trustees for the Year ended 31 March 25**

**Charity registration number:** 270324

**Trustee Name:** Wiltshire Council

**Independent Examiners:** Charlton Baker Ltd  
7-7c Snuff Street  
Devizes, SN10 1DU

**Trustees Address:** Wiltshire Council  
County Hall  
Trowbridge  
Wiltshire, BA14 8JN

**Charity Address:** Church Street  
Westbury  
Wiltshire, BA13 3BY

**Tel:** 01373 822891

**Website:** **Westbury Public Baths**

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### **Trustees' Annual Report**

Wiltshire Council is the sole Trustee of the Trust and is required by the Charity Commission to produce an annual report to Wiltshire Council Members for consideration and approval. Under delegated powers the approval of annual reports on the activity of the Trust and on investment matters, together with any contentious policy issues, are dealt with on behalf of the Council, by the Cabinet Member for Finance.

### **Structure, Governance & Management**

The Charity was established from a deed of gift constituted on 24 May 1888 between William Henry Laverton and eleven others. It provides for a swimming bath for the benefit of the inhabitants of the parish of Westbury.

A piece of land at Church Street, Westbury with buildings would be used as public baths. In 1901 the baths transferred to the Urban District Council of Westbury with an indenture being conveyed on 6 May 1903.

Until 1 April 2009 West Wiltshire District Council (WWDC) were sole trustees. From this date WWDC along with the County Council and other District Councils within Wiltshire became a single tier unitary authority under a Structural Change Order 2008 (No. 490). The new authority and Trustees became Wiltshire Council.

The charity was gifted to the Council without any form of corresponding endowment fund. The charity has been operated by the Council since then as part of the Council's

leisure services function, from which it receives all necessary funding to pursue its objects. The Council, as the trustee of the Charity, arranges its day-to-day administration and responsibilities.

### **Risk Management**

Maintenance responsibility is by Wiltshire Council. Detailed contract management and risk assessments by Wiltshire Council property team mitigate the risks.

### **Objectives and Activities**

The objects of the charity are:

The provision and maintenance of the swimming bath for the benefit of the inhabitants of the parish of Westbury as constituted on 24 May 1888 without the distinction of political, religious or other opinions with the object of improving the conditions of life for the said inhabitants.

A brief summary of the main activities and achievements of the charity during the year in relation to its objects.

The facility is provided for the residents of Westbury and the wider community. The main activities of the charity focus on the provisions of swimming. This specifically includes swimming for schools, mums and toddlers, lessons for both adults and children, aqua fit classes and public swimming sessions.

### **How our Activities Deliver Public Benefit**

The aims of the Trust are to provide a public bath for the parish of Westbury.

The charity is maintained by the Council for the benefit of all residents to the area and visitors to West Wiltshire. A scheduled timetable exists including public swimming and various group sessions. The pool is also available for hire.

### **Statement**

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

### **Achievements & Performance**

Westbury pool is continuing to grow in most areas. It continues to run a variety of sessions to cater for all ages and abilities in Westbury and now runs 11 weekly Aqua fit classes which are very successful. Membership has steadied out with an average of 252 direct debit members per month over the year. Attendance continues to increase with over 60,000 visits covering all activities this year.

Events at the baths continue to be successful with ghost hunts and birthday parties. Local Schools and Home Education continue to benefit from sessions

throughout the year at the facility. Westbury Swimming Club continues to benefit from the local facility for their training. Due to new local competition the learn to swim (Aqualetes) programme has decreased slightly with an average of 492 people.

### **Financial Review**

The financial position of the Charity for the year is shown in the financial statements. Expenditure for 2024/25 totalled £162,242 compared to the previous year of £150,226.

The net book value of the swimming pool on 31 March 2025 totalled £143,059. The asset was revalued in 2020/21 and under a new accounting policy the property will remain in use for a further 46 years.

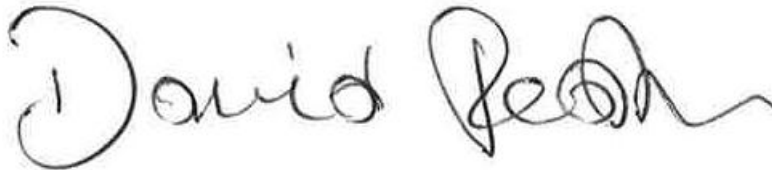
### **Independent Examination**

The Charity's accounts, which are maintained by the Corporate Director of Resources (s151 officer) for Wiltshire Council, are subject to independent scrutiny by Charlton Baker Chartered Accountants of Devizes.

### **Other Information**

Any comments on this report or on the activities of the Charity generally should be addressed to the Westbury Public Baths c/o Director Leisure Culture & Communities, Wiltshire Council, County Hall, Trowbridge, Wiltshire, BA14 8JN.

*ON BEHALF OF WILTSHIRE COUNCIL TO THE CHARITY*



.....  
David Redfern  
Director Leisure Culture & Communities  
DATE: 30/01/26

Statement of Receipts and Payments for the Year ended 31 March 2025

	Note	Total	
		2024/25	2023/24
<b>Income</b>		£	£
Transfer from Wiltshire Council	*1	162,242	150,226
<b>Total</b>		<b>162,242</b>	<b>150,226</b>
		<b>This year</b>	<b>Last Year</b>
		<b>2024/25</b>	<b>2023/24</b>
		£	£
<b>Expenditure</b>			
Routine Repairs and Maintenance	*2	47,372	41,288
Electricity	*3	43,361	31,438
Gas		31,569	49,830
Domestic rates		12,732	10,186
Water		9,719	4,555
Landlord - Compliance		7,190	9,472
Professional Fees		7,450	-
Commercial Waste & Recycling		793	854
Washroom Servicing Contracts		677	380
Window Cleaning Contracts		495	360
Independent Examination Fees		350	300
Leisure Legionella		247	462
Licences - TV & Other		170	648
Premises Security Costs		116	218
Grounds Maintenance		-	235
<b>Total</b>		<b>162,242</b>	<b>150,226</b>
<b>Net Income/(Expenditure)</b>		<b>0</b>	<b>0</b>

**Statement of Assets & Liabilities for the financial year ended on 31 March 2025**

	Note	2024/25	Total	2023/24
<b>Fixed Assets</b>	*4	£		£
Opening Balance		144,814		146,968
Restatement		700		-
Capital Enhancement		48		489
Depreciation		-2,503		-2,643
Closing Balance		<u>143,059</u>		<u>144,814</u>
		£		£
<b>Liabilities</b>				
Creditors - Independent Examination	*5	350		300
		<u>350</u>		<u>300</u>

**Notes to the Financial Statements for the financial year ended on 31 March 2025**

1. These accounts have been prepared in accordance with the Charity Commission's Statement of Recommended Practice (SORP): Accounting and Reporting by Charities. Income from Wiltshire Council is the amount reimbursed to cover all the expenditures incurred in Westbury Public Baths for the period.

2. All expenditure is considered to be in furtherance of the Charities objectives and support costs. No staffing costs are incurred within the expenditure as the Council meet the cost of providing leisure services. No remuneration is received by the trustees, who are Wiltshire Council. Wiltshire council pays for all expenses incurred out of their own bank account as a trustee of the charity. Westbury public baths does not have its own bank account.

3. The large movement in comparison with prior year is caused by unavoidable factors such as the electric and water prices increasing and the warmer winter resulting in less gas being used. The professional fees was the cost for a condition survey to be carried out. There was an increase in routine repairs and maintenance for 2024/25 and was the result of two significant repairs for a water leak in the ladies changing room and for the refurbishment of three showers.

4. Fixed Assets - The useful economic life of the pool has been reassessed and currently has a further 46 years of useful life, impairments are recognised and depreciation continues to be charged in accordance with Wiltshire Council's Accounting Policies for Property, Plant and Equipment (PPE). These policies are aligned with the requirements of the CIPFA Code of Practice, International Financial Reporting Standards (IFRS), and International Public Sector Accounting Standards (IPSAS), ensuring that the financial statements present a true and fair view of the Trust's financial position. Westbury Public Baths Assets reported in the Balance Sheet doesn't appear on the Wiltshire Council's Assets list but are subject to revaluation at intervals currently 5 years which is sufficient to ensure that their carrying values remain materially consistent with their current market value.

5. The Independent examination is carried out and paid for in the following year.



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Baker

Devizes

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF  
Westbury Public Baths  
CHARITY NUMBER 270324

**Independent examiner's report to the Trustee of Westbury Public Baths ('the Charity'), registered charity number 270324.**

I report to the charity trustee on my examination of the accounts of the Charity for the year ended 31<sup>st</sup> March 2025.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity 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.

*A. Letchumanan*

Arun Letchumanan FMAA,ATT  
On behalf of Charlton Baker Ltd  
Date : 30 January 2026



Devizes | Bath | Pewsey | Trowbridge

Charlton Baker Limited  
Incorporated in England and Wales | Company Number: 07179787  
Registered Office: 7-7c Snuff Street, Devizes, Wiltshire, United Kingdom, SN10 1DU



ICAEW  
ACCREDITED  
FOR PROBATE

Registered to carry on audit work in the UK and licensed/authorised to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales.

**WESTBURY PUBLIC BATHS**

England & Wales - Charity number 270324

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# Accounts

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**Westbury Public Baths 2023/24**  
**Charity Commission number: 270324**

<b><u>Statement of Receipts and Payments for the Year ended 31 March 2024</u></b>	<b>2022/23</b>	<b>2023/24</b>
	<b>£</b>	<b>£</b>
<b>Income &amp; Expenditure</b>		
<b>Incoming Resources</b>		
Transfer from Wiltshire Council	<b>146,078</b>	<b>150,226</b>
<b>Total Incoming Resources</b>	<b>146,078</b>	<b>150,226</b>
<b>Resources Expended</b>		
Salaries	<b>0</b>	<b>0</b>
Accountancy	<b>300</b>	<b>300</b>
Running Costs	<b>134,467</b>	<b>149,437</b>
Asset Impairment	<b>0</b>	<b>0</b>
Asset Depreciation Charge	<b>2,633</b>	<b>2,643</b>
<b>Total Resources Expended</b>	<b>137,400</b>	<b>152,380</b>
<b>Net Outgoing Resources before Transfers</b>	<b>8,678</b>	<b>(2,154)</b>
<b>Transfers</b>		
Gross Transfers between funds	<b>0</b>	<b>0</b>
<b>Net Outgoing Resources before other Recognised Gains &amp; Losses</b>	<b>8,678</b>	<b>(2,154)</b>
<b>Other Recognised Gains &amp; losses</b>		
Capital enhancement	<b>0</b>	<b>0</b>
<b>Net Movement in Funds</b>	<b>8,678</b>	<b>(2,154)</b>
<b>Reconciliation of Funds</b>		
Total funds brought forward	<b>138,290</b>	<b>146,968</b>
Total funds carried forward	<b>146,968</b>	<b>144,814</b>

<b><u>Balance Sheet as at 31 March 2024</u></b>	<b>2022/23</b>	<b>2023/24</b>
	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>		
Gross Book Value	138,290	146,968
Depreciation Value	(2,633)	(2,643)
Asset Impairment	0	0
Capital Enhancement	11,311	489
<b>Net Tangible Fixed Assets</b>	<b>146,968</b>	<b>144,814</b>
<b>Current Assets</b>		
Stock	0	0
Debtors	0	0
Current Liabilities	0	0
<b>Net Current Assets/Liabilities</b>	<b>0</b>	<b>0</b>
<b>Net Assets</b>	<b>146,968</b>	<b>144,814</b>

### **Notes to the Accounts**

1. These accounts have been prepared on a receipts and payments basis using standard accounting principles as recommended by the Charity Commission SORP (Accounting and reporting by Charities: Statement of Recommended Practice)
2. All expenditure is considered to be in furtherance of the Charities objectives and support costs. No staffing costs are incurred within the expenditure as the Council meet the cost of providing leisu services. No remuneration is received by the trustees who are Wiltshire Council.
3. Fixed Assets - The policy on the useful economic life of the pool has changed and although depreciation is shown, as the building is sufficiently maintained the useful economic life will remain for a further 47 years.

## **Westbury Public Baths**

### **Annual Report of the Trustees for the Year ended 31 March 24**

<b>Charity registration number:</b>	<b>270324</b>
<b>Trustee Name:</b>	<b>Wiltshire Council</b>
<b>Independent Examiners:</b>	<b>Charlton Baker Ltd 7-7c Snuff Street Devizes, SN10 1DU</b>
<b>Trustees Address:</b>	<b>Wiltshire Council County Hall Trowbridge Wiltshire, BA14 8JN</b>
<b>Charity Address:</b>	<b>Church Street Westbury Wiltshire, BA13 3BY</b>
<b>Tel:</b>	<b>01373 822891</b>
<b>Website:</b>	<b><u>Westbury Public Baths</u></b>

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### **Trustees' Annual Report**

Wiltshire Council is the sole Trustee of the Trust and is required by the Charity Commission to produce an annual report to Wiltshire Council Members for consideration and approval. Under delegated powers the approval of annual reports on the activity of the Trust and on investment matters, together with any contentious policy issues, are dealt with on behalf of the Council, as trustee, by Cllr Nick Botterill Cabinet Member for Finance, Development Management and Strategic Planning (from May 2021)

### **Structure, Governance & Management**

The Charity was established from a deed of gift constituted on 24 May 1888 between William Henry Laverton and eleven others. It provides for a swimming bath for the benefit of the inhabitants of the parish of Westbury.

A piece of land at Church Street, Westbury with buildings would be used as public baths. In 1901 the baths transferred to the Urban District Council of Westbury with an indenture being conveyed on 6 May 1903.

Until 1 April 2009 West Wiltshire District Council (WWDC) were sole trustees. From this date WWDC along with the County Council and other District Councils within Wiltshire became a single tier unitary authority under a Structural Change Order 2008 (No. 490). The new authority and Trustees became Wiltshire Council.

The charity was gifted to the Council without any form of corresponding endowment fund. The charity has been operated by the Council since then as part of the Council's leisure services function, from which it receives all necessary funding to pursue its objects. The Council, as the trustee of the Charity, arranges its day-to-day administration and responsibilities.

### Risk Management

Maintenance responsibility is by Wiltshire Council. Detailed contract management and risk assessments by Wiltshire Council property team mitigate the risks.

### Objectives and Activities

The objects of the charity are

The provision and maintenance of the swimming bath for the benefit of the inhabitants of the parish of Westbury as constituted on 24 May 1888 without the distinction of political, religious or other opinions with the object of improving the conditions of life for the said inhabitants.

A brief summary of the main activities and achievements of the charity during the year in relation to its objects.

The facility is provided for the residents of Westbury and the wider community. The main activities of the charity focus on the provisions of swimming. This specifically includes swimming for schools, mums and toddlers, lessons for both adults and children, aqua fit classes and general public swimming sessions.

### How our Activities Deliver Public Benefit

Briefly the aims of the Trust are to provide a public bath for the parish of Westbury.

The charity is maintained by the Council for the benefit of all residents to the area and visitors to West Wiltshire. A scheduled timetable exists including public swimming and various group sessions. The pool is also available for hire.

### Statement

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

### Achievements & Performance

Westbury pool is continuing to grow slowly in most areas. It continues to run a variety of sessions to cater for all ages and abilities in Westbury and have increased the number of Aqua fit classes by 2 new classes and children's parties are becoming popular. Membership has again increased with 260 direct debit members. Attendance continues to increase with over 28,000 visits this year.

Events at the baths have been expanded and have successfully hosted 5 ghost hunts this year. Home Education are now running sessions and the baths continue to support local schools. Westbury Swimming Club continues to benefit from the local facility for their training. Due to new local competition our learn to swim (Aqualetes) programme has decreased slightly to 500.

### **Financial Review**

The financial position of the Charity for the year is shown in the financial statements. Expenditure for 2023/24 totalled £149,737 compared to the previous year of £134,767.

The net book value of the swimming pool on 31 March 2024 totalled £144,814. The asset was revalued in 2020/21 and under a new accounting policy the property will remain in use for a further 47 years.

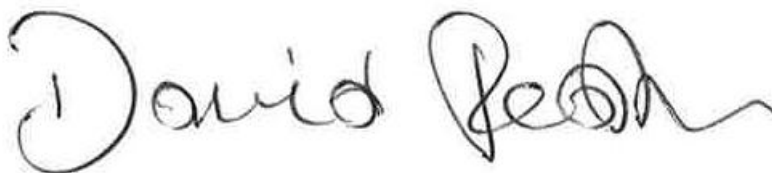
### **Independent Examination**

The Charity's accounts, which are maintained by the Director of Finance & Procurement (S151 officer) for Wiltshire Council, are subject to independent scrutiny by Charlton Baker Chartered Accountants of Devizes.

### **Other Information**

Any comments on this report or on the activities of the Charity generally should be addressed to the Westbury Public Baths c/o Director Leisure Culture & Communities, Wiltshire Council, County Hall, Trowbridge, Wiltshire, BA14 8JN.

*ON BEHALF OF WILTSHIRE COUNCIL TO THE CHARITY*



.....  
*DATE 20<sup>th</sup> January 2025*



**Charlton  
Baker**

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7-7c Snuff Street  
Devizes, Wiltshire SN10 1DU  
**+44 (0) 1380 723 692**

[accountants@charltonbaker.co.uk](mailto:accountants@charltonbaker.co.uk)  
[charltonbaker.co.uk](http://charltonbaker.co.uk)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WESTBURY PUBLIC BATHS**

**Independent examiner's report to the trustees of Westbury Public Baths ('the Charity'),  
registered charity number 270324**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31<sup>st</sup> March 2024.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

*D Hughes*  
Diana Hughes, FCCA, FMAAT  
7-7c Snuff Street,  
Devizes, Wiltshire  
SN10 1DU

27 January 2025

On behalf of Charlton Baker Ltd  
Chartered Accountants



Devizes | Bath | Pewsey | Trowbridge

Charlton Baker Limited  
Incorporated in England and Wales | Company Number: 07179787  
Registered Office: 7-7c Snuff Street, Devizes, Wiltshire, United Kingdom, SN10 1DU



Registered to carry on audit work in the UK and licensed/authorised to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales.

**WESTBURY PUBLIC BATHS**

England & Wales - Charity number 270324

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# Accounts

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**Westbury Public Baths 2022/23**  
**Charity commission number: 270324**

<b>Statement of Receipts and Payments for the Year ended 31 March 2023</b>		
	<b>2021/22</b>	<b>2022/23</b>
	<b>£</b>	<b>£</b>
<b>Income &amp; Expenditure</b>		
<b>Incoming Resources</b>		
Transfer from Wiltshire Council	<b>100,788</b>	<b>146,078</b>
<b>Total Incoming Resources</b>	<b>100,788</b>	<b>146,078</b>
<b>Resources Expended</b>		
Salaries	<b>0</b>	<b>0</b>
Accountancy	<b>300</b>	<b>300</b>
Running Costs	<b>84,181</b>	<b>134,467</b>
Asset Impairment	<b>0</b>	<b>0</b>
Asset Depreciation Charge	<b>2,407</b>	<b>2,633</b>
<b>Total Resources Expended</b>	<b>86,888</b>	<b>137,400</b>
<b>Net Outgoing Resources before Transfers</b>	<b>13,900</b>	<b>8,678</b>
<b>Transfers</b>		
Gross Transfers between funds	<b>0</b>	<b>0</b>
<b>Net Outgoing Resources before other Recognised Gains &amp; Losses</b>	<b>13,900</b>	<b>8,678</b>
<b>Other Recognised Gains &amp; losses</b>		
Capital enhancement	<b>0</b>	<b>0</b>
<b>Net Movement in Funds</b>	<b>13,900</b>	<b>8,678</b>
<b>Reconciliation of Funds</b>		
Total funds brought forward	<b>124,390</b>	<b>138,290</b>
Total funds carried forward	<b>138,290</b>	<b>146,968</b>

<b>Balance Sheet as at 31 March 2023</b>	<b>2021/22</b>	<b>2022/23</b>
	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>		
Gross Book Value	<b>124,390</b>	<b>138,290</b>
Depreciation Value	<b>(2,407)</b>	<b>(2,633)</b>
Asset Impairment	<b>0</b>	<b>0</b>
Capital Enhancement	<b>16,307</b>	<b>11,311</b>
<b>Net Tangible Fixed Assets</b>	<b>138,290</b>	<b>146,968</b>
<b>Current Assets</b>		
Stock	<b>0</b>	<b>0</b>
Debtors	<b>0</b>	<b>0</b>
Current Liabilities	<b>0</b>	<b>0</b>
<b>Net Current Assets/Liabilities</b>	<b>0</b>	<b>0</b>
<b>Net Assets</b>	<b>138,290</b>	<b>146,968</b>

### Notes to the Accounts

1. These accounts have been prepared on a receipts and payments basis using standard accounting principles as recommended by the Charity Commission SORP (Accounting and Reporting by Charities: Statement of Recommended Practice).
2. Expenditure - All expenditure is considered to be in furtherance of the Charities objectives and support costs. No staffing costs are incurred within the expenditure as the Council meet the cost of providing leisure services. No remuneration is received by the trustees, who are Wiltshire Council.
3. Fixed Assets - The policy on the useful economic life of the pool has changed and although depreciation is shown, as the building is sufficiently maintained the useful economic life will remain for a further 48 years.

## **Westbury Public Baths**

### **Annual Report of the Trustees for the Year ended 31 March 23**

<b>Charity registration number:</b>	<b>270324</b>
<b>Trustee Name:</b>	<b>Wiltshire Council</b>
<b>Independent Examiners:</b>	<b>Charlton Baker Ltd 7-7c Snuff Street Devizes, SN10 1DU</b>
<b>Trustees Address:</b>	<b>Wiltshire Council County Hall Trowbridge Wiltshire, BA14 8JN</b>
<b>Charity Address:</b>	<b>Church Street Westbury Wiltshire, BA13 3BY</b>
<b>Tel:</b>	<b>01373 822891</b>
<b>Website:</b>	<b><u>Westbury Public Baths</u></b>

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### **Trustees' Annual Report**

Wiltshire Council is the sole Trustee of the Trust and is required by the Charity Commission to produce an annual report to Wiltshire Council Members for consideration and approval. Under delegated powers the approval of annual reports on the activity of the Trust and on investment matters, together with any contentious policy issues, are dealt with on behalf of the Council, as trustee, by Cllr Nick Botterill Cabinet Member for Finance, Development Management and Strategic Planning (from May 2021)

### **Structure, Governance & Management**

The Charity was established from a deed of gift constituted on 24 May 1888 between William Henry Laverton and eleven others. It provides for a swimming bath for the benefit of the inhabitants of the parish of Westbury.

A piece of land at Church Street, Westbury with buildings would be used as public baths. In 1901 the baths transferred to the Urban District Council of Westbury with an indenture being conveyed on 6 May 1903.

Until 1 April 2009 West Wiltshire District Council (WWDC) were sole trustees. From this date WWDC along with the County Council and other District Councils within Wiltshire became a single tier unitary authority under a Structural Change Order 2008 (No. 490). The new authority and Trustees became Wiltshire Council.

The charity was gifted to the Council without any form of corresponding endowment fund. The charity has been operated by the Council since then as part of the Council's leisure services function, from which it receives all necessary funding to pursue its objects. The Council, as the trustee of the Charity, arranges its day-to-day administration and responsibilities.

### Risk Management

Maintenance responsibility is by Wiltshire Council. Detailed contract management and risk assessments by Wiltshire Council property team mitigate the risks.

### Objectives and Activities

The objects of the charity are

The provision and maintenance of the swimming bath for the benefit of the inhabitants of the parish of Westbury as constituted on 24 May 1888 without the distinction of political, religious or other opinions with the object of improving the conditions of life for the said inhabitants.

A brief summary of the main activities and achievements of the charity during the year in relation to its objects.

The facility is provided for the residents of Westbury and the wider community. The main activities of the charity focus on the provisions of swimming. This specifically includes swimming for schools, mums and toddlers, lessons for both adults and children, aqua fit classes and general public swimming sessions.

### How our Activities Deliver Public Benefit

Briefly the aims of the Trust are to provide a public bath for the parish of Westbury.

The charity is maintained by the Council for the benefit of all residents to the area and visitors to West Wiltshire. A scheduled timetable exists including public swimming and various group sessions. The pool is also available for hire.

### Statement

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

### Achievements & Performance

The Baths continue to rebuild following Covid and are used by local residents, groups, schools and organisations. The Baths have continued to build the programme with a wide variety of sessions (lanes, family swim, fun and floats, aqua relax and aqua fit to name a few) now on offer that provide the community with as much opportunity as possible to attend the facility. Attendance figures for the year reached over 22,000, an increase of over 50%.

The Baths continue to support young children with their swimming, and we continue to host school swimming, the local swimming club and our own successful learn to swim (Aqualetes) programme has grown with over 540 children enrolled. The Baths offer a wide range of memberships, and this has increased with over 230 direct debit members.

### **Financial Review**

The financial position of the Charity for the year is shown in the financial statements. Expenditure for 2022/23 totalled £134,767 compared to the previous year of £84,481. The main increase was from gas, electricity and water supplies. Income totalled £146,078.

The net book value of the swimming pool on 31 March 2023 totalled £146,968. The asset was revalued in 2020/21 and under a new accounting policy the property will remain in use for a further 48 years.


### **Independent Examination**

The Charity's accounts, which are maintained by the Director of Finance & Procurement (S151 officer) for Wiltshire Council, are subject to independent scrutiny by Charlton Baker Chartered Accountants of Devizes.

### **Other Information**

Any comments on this report or on the activities of the Charity generally should be addressed to the Westbury Public Baths c/o Director Leisure Culture & Communities, Wiltshire Council, County Hall, Trowbridge, Wiltshire, BA14 8JN.

*ON BEHALF OF WILTSHIRE COUNCIL TO THE CHARITY*

A handwritten signature in black ink that reads "David Peck". The signature is written in a cursive style with a large initial 'D' and a long, sweeping tail.

.....  
DATE 8<sup>th</sup> October 2024



Charlton  
Baker

Devizes

7-7c Snuff Street  
Devizes, Wiltshire SN10 1DU  
+44 (0) 1380 723 692

accountants@charltonbaker.co.uk  
charltonbaker.co.uk

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WESTBURY PUBLIC BATHS

Independent examiner's report to the trustees of Westbury Public Baths ('the Charity'), registered charity number 270324

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31<sup>st</sup> March 2023.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Diana Hughes, FCCA, FMAAT  
7-7c Snuff Street,  
Devizes, Wiltshire  
SN10 1DU

8 October 2024

On behalf of Charlton Baker Ltd  
Chartered Accountants



Devizes | Bath | Pewsey | Trowbridge

Charlton Baker Limited  
Incorporated in England and Wales | Company Number: 07179787  
Registered Office: 7-7c Snuff Street, Devizes, Wiltshire, United Kingdom, SN10 1DU



Registered to carry on audit work in the UK; and licensed/authorised to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales.

**WESTBURY PUBLIC BATHS**

England & Wales - Charity number 270324

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# Accounts

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**Westbury Public Baths 2021/22**  
**Charity commission number: 270324**

<b>Statement of Receipts and Payments for the Year ended 31 March 2022</b>		
	<b>2020/21</b>	<b>2021/22</b>
	<b>£</b>	<b>£</b>
<b>Income &amp; Expenditure</b>		
<b>Incoming Resources</b>		
Pool & Other Income *2	230	300
Transfer from Wiltshire Council	127,041	100,488
<b>Total Incoming Resources</b>	<b>127,271</b>	<b>100,788</b>
<b>Resources Expended</b>		
Salaries	0	0
Accountancy	230	300
Running Costs	97,058	84,181
Asset Impairment	0	0
Asset Depreciation Charge	1,563	2,407
<b>Total Resources Expended</b>	<b>98,851</b>	<b>86,888</b>
<b>Net Outgoing Resources before Transfers</b>	<b>28,420</b>	<b>13,900</b>
<b>Transfers</b>		
Gross Transfers between funds	0	0
<b>Net Outgoing Resources before other Recognised Gains &amp; Losses</b>	<b>28,420</b>	<b>13,900</b>
<b>Other Recognised Gains &amp; losses</b>		
Capital enhancement	0	0
<b>Net Movement in Funds</b>	<b>28,420</b>	<b>13,900</b>
<b>Reconciliation of Funds</b>		
Total funds brought forward	95,970	124,390
Total funds carried forward	124,390	138,290

<b>Balance Sheet as at 31 March 2022</b>	<b>2020/21</b>	<b>2021/22</b>
	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>		
Gross Book Value	<b>95,970</b>	<b>124,390</b>
Depreciation Value	<b>(1,563)</b>	<b>(2,407)</b>
Asset Impairment	<b>0</b>	<b>0</b>
Capital Enhancement	<b>29,983</b>	<b>16,307</b>
<b>Net Tangible Fixed Assets</b>	<b>124,390</b>	<b>138,290</b>
<b>Current Assets</b>		
Stock	<b>0</b>	<b>0</b>
Debtors	<b>0</b>	<b>0</b>
Current Liabilities	<b>0</b>	<b>0</b>
<b>Net Current Assets/Liabilities</b>	<b>0</b>	<b>0</b>
<b>Net Assets</b>	<b>124,390</b>	<b>138,290</b>

### Notes to the Accounts

1. These accounts have been prepared on a receipts and payments basis using standard accounting principles as recommended by the Charity Commission SORP (Accounting and Reporting by Charities: Statement of Recommended Practice).

2. Expenditure - All expenditure is considered to be in furtherance of the Charities objectives and support costs. No staffing costs are incurred within the expenditure as the Council meet the cost of providing leisure services. No remuneration is received by the trustees, who are Wiltshire Council.

3. Fixed Assets - The policy on the useful economic life of the pool has changed and although depreciation is shown, as the building is sufficiently maintained the useful economic life will remain for a further 49 years.

**Westbury Public Baths**  
**Annual Report of the Trustees for the Year ended 31 March 22**

**Charity registration number:** 270324

**Trustee Name:** Wiltshire Council

**Independent Examiners:** Charlton Baker Ltd  
7-7c Snuff Street  
Devizes, SN10 1DU

**Trustees Address:** Wiltshire Council  
County Hall  
Trowbridge  
Wiltshire, BA14 8JN

**Charity Address:** Church Street  
Westbury  
Wiltshire, BA13 3BY

**Tel:** 01373 822891

**Website:** Westbury Public Baths

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**Trustees' Annual Report**

Wiltshire Council is the sole Trustee of the Trust and is required by the Charity Commission to produce an annual report to Wiltshire Council Members for consideration and approval. Under delegated powers the approval of annual reports on the activity of the Trust and on investment matters, together with any contentious policy issues, are dealt with on behalf of the Council, as trustee, by Cllr Nick Botterill Cabinet Member for Finance, Development Management and Strategic Planning (from May 2021)

**Structure, Governance & Management**

The Charity was established from a deed of gift constituted on 24 May 1888 between William Henry Laverton and eleven others. It provides for a swimming bath for the benefit of the inhabitants of the parish of Westbury.

A piece of land at Church Street, Westbury with buildings would be used as public baths. In 1901 the baths transferred to the Urban District Council of Westbury with an indenture being conveyed on 6 May 1903.

Until 1 April 2009 West Wiltshire District Council (WWDC) were sole trustees. From this date WWDC along with the County Council and other District Councils within Wiltshire became a single tier unitary authority under a Structural Change Order 2008 (No. 490). The new authority and Trustees became Wiltshire Council.

The charity was gifted to the Council without any form of corresponding endowment fund. The charity has been operated by the Council since then as part of the Council's leisure services function, from which it receives all necessary funding to pursue its objects. The Council, as the trustee of the Charity, has arranged for its day-to-day administration and responsibilities for the site to be delegated to Places for People Leisure Management Ltd although this arrangement ceased on 1<sup>st</sup> October 2021 when the responsibility for this went back to Wiltshire Council.

### **Risk Management**

Maintenance responsibility is split between Wiltshire Council and Places for People through the contract. Detailed contract management and risk assessments by Wiltshire Council property team mitigate the risks.

### **Objectives and Activities**

The objects of the charity are

The provision and maintenance of the swimming bath for the benefit of the inhabitants of the parish of Westbury as constituted on 24 May 1888 without the distinction of political, religious or other opinions with the object of improving the conditions of life for the said inhabitants.

A brief summary of the main activities and achievements of the charity during the year in relation to its objects.

The facility is provided for the residents of Westbury and the wider community. The main activities of the charity focus on the provisions of swimming. This specifically includes swimming for schools, mums and toddlers, lessons for both adults and children, aqua fit classes and general public swimming sessions.

### **How our Activities Deliver Public Benefit**

Briefly the aims of the Trust are to provide a public bath for the parish of Westbury.

The charity is maintained by the Council for the benefit of all residents to the area and visitors to West Wiltshire. A scheduled timetable exists including public swimming and various group sessions. The pool is also available for hire.

### **Statement**

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

### **Achievements & Performance**

This year has seen the management of the Baths transfer back into Wiltshire Council, this was a period of great change and as such the facility focussed on sustainability following Covid and rebuilding the operating hours. The main focus was on service delivery so the Council could continue to offer the same service that was provided by

Places Leisure, the previous operator. Local residents, schools, groups and organisations returned to use the centre which has seen the attendance increase to over 13,500.

### **Financial Review**

The financial position of the Charity for the year is shown in the financial statements. Expenditure for 2021/22 totalled £84,481 compared to the previous year of £97,288. Income totalled £100,788.

The net book value of the swimming pool as at 31 March 2022 totalled £138,290. This was mainly due to a capital enhancement of £16,307. The asset was revalued in 2020/21 and under a new accounting policy the property will remain in use for a further 49 years.


### **Independent Examination**

The Charity's accounts, which are maintained by the Director of Finance & Procurement (S151 officer) for Wiltshire Council, are subject to independent scrutiny by Charlton Baker Chartered Accountants of Devizes.

### **Other Information**

Any comments on this report or on the activities of the Charity generally should be addressed to the Westbury Public Baths c/o Director Leisure Culture & Communities, Wiltshire Council, County Hall, Trowbridge, Wiltshire, BA14 8JN.

*ON BEHALF OF WILTSHIRE COUNCIL TO THE CHARITY*



.....  
*DATE 8<sup>th</sup> October 2024*



**Charlton  
Baker**

Devizes

7-7c Snuff Street  
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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WESTBURY PUBLIC BATHS**

**Independent examiner's report to the trustees of Westbury Public Baths ('the Charity'), registered charity number 270324**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31<sup>st</sup> March 2022.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Diana Hughes, FCCA, FMAAT  
7-7c Snuff Street,  
Devizes, Wiltshire  
SN10 1DU

8 October 2024

On behalf of Charlton Baker Ltd  
Chartered Accountants



Devizes | Bath | Pewsey | Trowbridge

Charlton Baker Limited  
Incorporated in England and Wales | Company Number: 01179787  
Registered Office: 7-7c Snuff Street, Devizes, Wiltshire, United Kingdom, SN10 1DU



ICAEW  
ACCREDITED  
FOR PROBATE

Registered to carry on audit work in the UK, and licensed/authorised to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales.

**WESTBURY PUBLIC BATHS**

England & Wales - Charity number 270324

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# Accounts

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**Westbury Public Baths**  
**Annual Report of the Trustees for the Year ended 31 March 21**

**Charity registration number:** 270324

**Trustee Name:** Wiltshire Council

**Independent Examiners:** Blomfields Chartered Accountants,  
Registered Auditors,  
33 Duke Street, Trowbridge, Wiltshire,  
BA14 8EA

**Trustees Address:** Wiltshire Council  
County Hall  
Trowbridge  
Wiltshire, BA14 8JN

**Charity Address:** Church Street  
Westbury  
Wiltshire, BA13 3BY

**Tel:** 01373 822891

**Website:** [Westbury Public Baths](#)

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**Trustees' Annual Report**

Wiltshire Council is the sole Trustee of the Trust and is required by the Charity Commission to produce an annual report to Wiltshire Council Members for consideration and approval. Under delegated powers the approval of annual reports on the activity of the Trust and on investment matters, together with any contentious policy issues, are dealt with on behalf of the Council, as trustee, by Cllr Pauline Church, Cabinet Member for Finance & Procurement, Commissioning, IT, digital and Commercialisation.

**Structure, Governance & Management**

The Charity was established from a deed of gift constituted on 24 May 1888 between William Henry Laverton and eleven others. It provides for a swimming bath for the benefit of the inhabitants of the parish of Westbury.

A piece of land at Church Street, Westbury with buildings would be used as public baths. In 1901 the baths transferred to the Urban District Council of Westbury with an indenture being conveyed on 6 May 1903.

Until 1 April 2009 West Wiltshire District Council (WWDC) were sole trustees. From this date WWDC along with the County Council and other District Councils within Wiltshire became a single tier unitary authority under a

Structural Change Order 2008 (No. 490). The new authority and Trustees became Wiltshire Council.

The charity was gifted to the Council without any form of corresponding endowment fund. The charity has been operated by the Council since then as part of the Council's leisure services function, from which it receives all necessary funding to pursue its objects. The Council, as the trustee of the Charity, has arranged for its day-to-day administration and responsibilities for the site to be delegated to Places for People Leisure Management Ltd although this arrangement will cease on 1<sup>st</sup> October 2021 when the responsibility for this will be with Wiltshire Council.

### Risk Management

Maintenance responsibility is split between Wiltshire Council and Places for People through the contract. Detailed contract management and risk assessments by Wiltshire Council property team mitigate the risks.

### Objectives and Activities

The objects of the charity are

The provision and maintenance of the swimming bath for the benefit of the inhabitants of the parish of Westbury as constituted on 24 May 1888 without the distinction of political, religious or other opinions with the object of improving the conditions of life for the said inhabitants.

A brief summary of the main activities and achievements of the charity during the year in relation to its objects.

The facility is provided for the residents of Westbury and the wider community. The main activities of the charity focus on the provisions of swimming. This specifically includes swimming for schools, mums and toddlers, lessons for both adults and children, aqua fit classes and general public swimming sessions.

### How our Activities Deliver Public Benefit

Briefly the aims of the Trust are to provide a public bath for the parish of Westbury.

The charity is maintained by the Council for the benefit of all residents to the area and visitors to West Wiltshire. A scheduled timetable exists including public swimming and various group sessions. The pool is also available for hire.

### Statement

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

## **Achievements & Performance**

The Baths continue to be used by local residents, groups, schools and organisations during 2020/21. Attendance figures for the year reached just under 8,500 visits - a large decrease on the 64,000 approximately for 2019/20, due in large part to the effects of the COVID-19 pandemic. The pool was closed in April 2020, reopening in September 2020 with reduced capacities due to social distancing. There was then another closure in early November 2020 for 4 weeks due to the "Circuit Breaker", reopening in December 2020, to then close from January 2021 until the end of the financial year due to the 3<sup>rd</sup> national lockdown.

Despite the repeated closures, the pool has remained well supported by users, who have generally commended the staff for their efforts to reopen in a COVID secure manner. Swimming lessons returned immediately in September 2020 and have now grown back to within 40 of pre-COVID numbers. Several schools also returned in October 2020, remaining with us during our open periods. Westbury Swimming Club also returned during our first reopening in September 2020 and continue with us now albeit in a rebuilding phase as they attempt to grow the club to pre pandemic levels.

## **Financial Review**

The financial position of the Charity for the year is shown in the financial statements. Expenditure for 2020/21 totalled £97,288. This is less than the previous year when extra one-off costs were incurred to fix the roof. Income totalled £97,288.

The net book value of the swimming pool as at 31 March 2021 totalled £124,390. The asset was revalued in 2020/21 and under a new accounting policy the property will remain in use for a further 50 years.

## **Independent Examination**

The Charity's accounts, which are maintained by the Interim Corporate Director of Resources of Wiltshire Council, are subject to independent scrutiny by Blomfields Chartered Accountants of Trowbridge.

## **Other Information**

Any comments on this report or on the activities of the Charity generally should be addressed to the Westbury Public Baths c/o Director Communities and Neighbourhood Services, Wiltshire Council, County Hall, Trowbridge, Wiltshire, BA14 8JN.

David Pean

*ON BEHALF OF WILTSHIRE COUNCIL TO THE CHARITY*

*DATE 5<sup>th</sup> January 2022*

<b>Westbury Public Baths 2020/21</b>		
<b>Charity commission number: 270324</b>		
<b>Statement of Receipts and Payments for the Year ended 31 March 2021</b>		
	<b>2019/20</b>	<b>2020/21</b>
	<b>£</b>	<b>£</b>
<b>Income &amp; Expenditure</b>		
<b>Incoming Resources</b>		
Pool & Other Income *2	15,380	230
Transfer from Wiltshire Council	114,449	97,058
<b>Total Incoming Resources</b>	<b>129,829</b>	<b>97,288</b>
<b>Resources Expended</b>		
Salaries	0	0
Accountancy	230	230
Running Expenses	129,599	97,058
Asset Impairment	0	0
Asset Depreciation Charge	19,556	1,563
<b>Total Resources Expended</b>	<b>149,385</b>	<b>98,851</b>
<b>Net Outgoing Resources before Transfers</b>	<b>(19,556)</b>	<b>(1,563)</b>
<b>Transfers</b>		
Gross Transfers between funds	0	0
<b>Net Outgoing Resources before other Recognised Gains &amp; Losses</b>	<b>(19,556)</b>	<b>(1,563)</b>
<b>Other Recognised Gains &amp; losses</b>		
Capital enhancement	0	0
<b>Net Movement in Funds</b>	<b>(19,556)</b>	<b>(1,563)</b>
<b>Reconciliation of Funds</b>		
Total funds brought forward	115,526	95,970
Total funds carried forward	95,970	94,407

<b>Westbury Public Baths 2020/21</b>		
<b>Charity commission number: 270324</b>		
<b>Balance Sheet as at 31 March 2021</b>		
	<b>2019/20</b>	<b>2020/21</b>
	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>		
Gross Book Value	115,526	95,970
Depreciation Value	(19,556)	(1,563)
Asset Impairment	0	0
Capital Enhancement	0	29,983
<b>Net Tangible Fixed Assets</b>	<b>95,970</b>	<b>124,390</b>
<b>Current Assets</b>		
Stock	0	0
Debtors	0	0
Current Liabilities	0	0
<b>Net Current Assets/Liabilities</b>	<b>0</b>	<b>0</b>
<b>Net Assets</b>	<b>95,970</b>	<b>124,390</b>
<b>Notes to the Accounts</b>		
1. These accounts have been prepared on a receipts and payments basis using standard accounting principles as recommended by the Charity Commission SORP (Accounting and Reporting by Charities: Statement of Recommended Practice).		
2. The contract with Places for People who run the baths, did not generate any income for 2020/21 due to the Covid pandemic. There is also no longer any management fee when the contract was renegotiated in previous year.		
3. Expenditure - All expenditure is considered to be in furtherance of the Charities objectives and support costs. No staffing costs are incurred within the expenditure as the Council meet the cost of providing leisure services. No remuneration is received by the trustees, who are Wiltshire Council.		
4. Fixed Assets - The policy on the useful economic life of the pool has changed and although depreciation is shown, as the building is sufficiently maintained the useful economic life will remain for an further 50 years.		

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WESTBURY PUBLIC BATHS CHARITY**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> March 2021, which have been presented to me.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you 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 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

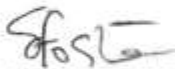
**Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - o to keep accounting records in accordance with section 130 of the 2011 Act; and
  - o to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
  - o have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



S Foster BSc PhD FCA

Blomfields  
Chartered Accountants  
The Courtyard  
33 Duke Street  
Trowbridge  
Wiltshire BA14 8EA

Date: 6<sup>th</sup> January 2022