

Westbury Public Baths 2022/23
Charity commission number: 270324

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

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

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

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**

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, appearing to read 'David Peck', with a stylized flourish at the end.

.....
DATE 8th October 2024



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Baker

Devizes

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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 31st 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



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