



Paulton Community Pool AGM

Financial Overview as of 15th November 2021

<u>Capital Account:</u>	Current Balance:	£ 50,014.08 Credit
<u>Current Account:</u>	Current Balance:	£ 81,329.80 Credit

Banking this week: £60.50

£131,404.38 Credit

Income receivable this term: Dolphin/Pre-School £0

Invoices for schools

£0

Creditors:

Outstanding Invoices

£0

Pool Managers Report

1. Overview of customer numbers

The second National Lockdown came into force in England on 5th November 2020 and ended after four weeks on 2nd December with a three-tier system, which was put into place with different restrictions. This made managing people coming into the pool very difficult and resulted in different credits being refunded to customers living in different post-codes. Children returned to school for one day in January 2021 and then we went in to the third National Lockdown. As we thought that we would re-open, all Invoices had been sent out to children had been booked into swim and customers had been booked into termly public sessions. The process of going through every customer to see what credits were due then took place, ready to hopefully re-open after the Easter break, which had not been confirmed! The pool was checked daily for Chlorine levels and general maintenance was carried out. On 8th March 2021 the Government planned a return to school for all primary and secondary students, but schools viewed the risk too high to return to school swimming. All staff were paid furlough pay during this time and I applied for every grant available.



PAULTON POOL

The pool re-opened on 12th April with a limited timetable whereby every session was booked and paid by bank transfer or card at the pool. We kept to a reduced number of children attending dolphin and pre-school lessons which allowed parents to social distance on poolside and in the changing rooms. We used the portable changing room in the car park for older children to get changed and my office was used as a walkway into the building. Due to the impact of being closed for over 8 months we made the decision to run lessons throughout the summer school holidays just in case we once again had to close during the Winter months. Full restrictions were lifted on 9th July 2021, we lifted restrictions at the pool when the new term started in September 2021. We are still asking everyone who comes into the building to wear a face covering and to sanitise their hands. All clothing is taken onto poolside, and we disinfect the benches and the floors in the changing rooms every half an hour which is after every session. This will continue until we feel it safe to do so.

A revised timetable was approved by the Swimming Pool Committee for when restrictions had been lifted and we are now taking cash payments again at the pool.

We now have 761 children booked in for dolphin/pre-school and 1:1 lessons and seven schools who returned to swimming in September. We are fully booked for swimming lessons in January 2022 and have a waiting list. Our school swimming timetable is fully booked.

2. Challenges

Disabled facilities and multi-function room. Costings for a Container type building are being investigated.

3. Sponsorship/Advertising/Fundraising

We continue to advertise on social media and ask local businesses to advertise on tiles around the pool. Our Fundraising Policy is still to be approved to include a Charity Commission Checklist.

4. Personnel

The pool team has 19 members of staff and is made up of the following:

- 1 Manager (also a Lifeguard and Swimming Teacher)
- 2 Deputy Manager's (also Lifeguard's and Swimming Teacher's)
- 1 Member of staff on Maternity Leave who will return in January 2022
- 7 Swim Teachers (Also Lifeguards apart from 3 members of staff)
- 10 Lifeguards (Also helpers)
- 7 Helpers in the water (Also Lifeguards apart from 2 members of staff)

Tel: 01761 413644 **eMail:** swim@paultonpool.org.uk **Web:** www.paultonpool.org.uk



5. Building/Plant/Maintenance

We have been experiencing problems with the boilers which may need to be replaced and the flooring around the step area on poolside needs repairing which is booked in for 3rd January 2022 when the pool is closed due to it being a Bank Holiday.

6. Accounts

End of year accounts have been submitted to the trustees along with the budget for 2022/2023 for approval.

Profit and Loss
Paulton Pool
1 Mar 2021 to 31 Mar 2021

	Actual	Budget	YTD Actual
Income			
Furlough Payments Received	£0.00	£0.00	£82,471.15
Grant received	£4,843.00	£0.00	£40,843.00
Interest Income	£0.45	£1.00	£27.56
Other Revenue - Sponsorship & Charity	£703.39	£0.00	£1,153.39
Sales - Lessons	£55.32	£17,640.00	£83,784.47
Sales - life Guard Courses	£0.00	£500.00	£323.50
Sales - Memberships	£209.00	£750.00	£3,511.50
Sales - Public	£0.00	£3,500.00	£249.50
Sales - Rental & Parties	£0.00	£750.00	£1,548.75
Sales - Shop	£0.00	£500.00	£663.50
Sales- Schools	£0.00	£6,000.00	£5,783.27
Total Income	£5,811.16	£29,641.00	£220,359.59
Less Cost of Sales			
Direct Expenses	£0.00	£150.00	£978.24
Direct Wages	£8,715.88	£12,050.00	£125,253.49
NI on salaries	£1,692.82	£2,052.00	£26,671.43
Pension Contributions	£370.93	£475.00	£4,874.81
Pool Chemicals	£0.00	£800.00	£5,534.40
Pool Maintenance	£6,480.00	£550.00	£10,184.40
Stock for Shop	£0.00	£420.00	£290.53
Water Testing	£0.00	£0.00	£0.00
Total Cost of Sales	£17,259.63	£16,497.00	£173,787.30
Gross Profit	-£11,448.47	£13,144.00	£46,572.29
Less Operating Expenses			
Admin Support	£172.50	£125.00	£1,169.00
Advertising & Marketing	£0.00	£50.00	£0.00
Audit & Accountancy fees	£0.00	£0.00	£600.00
Bank Fees	£81.14	£200.00	£1,147.77
Certificates	£0.00	£200.00	£0.00
Cleaning	£87.90	£285.00	£1,899.21
Consulting	£0.00	£250.00	£2,959.20
Covid expense	-£287.42	£0.00	£1,483.74
CRB Checks	£0.00	£100.00	£46.00
Defibrillator Support	£0.00	£0.00	£420.00
Electrical Testing	£0.00	£0.00	£0.00
Electricity	£0.00	£765.00	£7,593.78
Fire Extinguishers	£0.00	£45.00	£95.52
Gas	£391.71	£900.00	£6,731.25
General Expenses	£0.00	£65.00	£99.95
Insurance	£0.00	£0.00	£3,753.06
IT & Computer expenses	£554.00	£50.00	£698.98
Parking Board	£0.00	£10.00	£0.00
Postage, Freight & Courier	£0.00	£0.00	£15.25
Printing & Stationery	£88.87	£100.00	£496.68

Repairs & Maintenance	£0.00	£450.00	£4,040.02
Sanitary Service	£0.00	£217.00	£734.39
Software Subscriptions	£268.33	£310.00	£3,399.96
Staff Training	£0.00	£250.00	£262.50
Telephone & Internet	£95.12	£175.00	£2,117.70
Uniformes	£0.00	£40.00	£67.50
Water & Sewage Rates	£420.50	£475.00	£3,989.12
Web Site	£0.00	£10.00	£19.19
Total Operating Expenses	£1,872.65	£5,072.00	£43,839.77
Net Profit	-£13,321.12	£8,072.00	£2,732.52

YTD Budget

£0.00
£0.00
£12.00
£250.00
£163,700.00
£2,000.00
£9,000.00
£43,100.00
£9,000.00
£6,000.00
£40,000.00
£273,062.00

£1,800.00
£144,600.00
£24,624.00
£5,700.00
£9,600.00
£6,600.00
£5,040.00
£650.00
£198,614.00

£74,448.00

£1,500.00
£600.00
£650.00
£2,400.00
£2,400.00
£3,420.00
£3,000.00
£0.00
£200.00
£0.00
£540.00
£9,180.00
£540.00
£10,800.00
£780.00
£3,850.00
£600.00
£120.00
£0.00
£1,200.00

£5,400.00

£2,604.00

£3,720.00

£3,000.00

£2,100.00

£480.00

£5,700.00

£120.00

£64,904.00

£9,544.00

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
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 2021

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Paulton Community Swimming Pool

Report of the Trustees **for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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 2019).

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

Plumtre Close
Paulton
Bristol
BS39 7QY

Trustees

Paulton Parish Council

Paulton Parish Councillors are Trustees of the Charity

Independent Examiner

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

Paulton Community Swimming Pool

Report of the Trustees
for the Year Ended 31 March 2021

Approved by order of the board of trustees on 30 Nov 2021 and signed on its behalf by:

Trustee 

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 Paulton Community Swimming Pool (the Trust) for the year ended 31 March 2021.

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

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:

14th December 2021

Paulton Community Swimming Pool

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Swimming Pool		220,360	259,978
EXPENDITURE ON			
Charitable activities			
Swimming Pool		218,399	260,324
NET INCOME/(EXPENDITURE)		1,961	(346)
RECONCILIATION OF FUNDS			
Total funds brought forward		94,662	95,008
TOTAL FUNDS CARRIED FORWARD		96,623	94,662


The notes form part of these financial statements

Paulton Community Swimming Pool

**Balance Sheet
31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
CURRENT ASSETS			
Debtors	5	30	-
Cash at bank		99,090	97,371
		<u>99,120</u>	<u>97,371</u>
CREDITORS			
Amounts falling due within one year	6	(2,497)	(2,709)
NET CURRENT ASSETS		<u>96,623</u>	<u>94,662</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>96,623</u>	<u>94,662</u>
NET ASSETS		<u>96,623</u>	<u>94,662</u>
FUNDS	7		
Unrestricted funds		96,623	94,662
TOTAL FUNDS		<u>96,623</u>	<u>94,662</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30/11/2021 and were signed on its behalf by:


Trustee
30/11/2021

The notes form part of these financial statements

Paulton Community Swimming Pool

Notes to the Financial Statements for the Year Ended 31 March 2021

I. 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 2019)', 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 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

3. STAFF COSTS

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

31.3.21	31.3.20
24	27
<u> </u>	<u> </u>

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

Paulton Community Swimming Pool

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Swimming Pool	259,978
EXPENDITURE ON	
Charitable activities	
Swimming Pool	260,324
NET INCOME/(EXPENDITURE)	(346)
RECONCILIATION OF FUNDS	
Total funds brought forward	95,008
TOTAL FUNDS CARRIED FORWARD	94,662

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	30	-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	2,497	2,709

7. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	94,662	1,961	96,623
TOTAL FUNDS	94,662	1,961	96,623

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	220,360	(218,399)	1,961
TOTAL FUNDS	220,360	(218,399)	1,961

Paulton Community Swimming Pool

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	95,008	(346)	94,662
TOTAL FUNDS	<u>95,008</u>	<u>(346)</u>	<u>94,662</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	259,978	(260,324)	(346)
TOTAL FUNDS	<u>259,978</u>	<u>(260,324)</u>	<u>(346)</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	95,008	1,615	96,623
TOTAL FUNDS	<u>95,008</u>	<u>1,615</u>	<u>96,623</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 £
Unrestricted funds			
General fund	480,338	(478,723)	1,615
TOTAL FUNDS	<u>480,338</u>	<u>(478,723)</u>	<u>1,615</u>

Paulton Community Swimming Pool

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Paulton Community Swimming Pool

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
INCOME AND ENDOWMENTS		
Charitable activities		
Grants	40,843	-
Swimming lessons	83,784	159,877
Schools	5,783	32,472
Private hire	1,549	12,212
Public sessions	250	40,740
Shop sales	663	6,222
Life Guard courses	324	1,462
Memberships	3,512	6,923
Sponsorship	1,153	-
Interest received	28	70
CJRS Claims	82,471	-
	<hr/>	<hr/>
	220,360	259,978
Total incoming resources	<hr/>	<hr/>
	220,360	259,978
EXPENDITURE		
Support costs		
Management		
Wages & NI		
Pensions	151,925	167,106
Rates and water	4,875	5,367
Insurance	3,989	5,806
Light and heat	3,753	3,826
Telephone & internet	14,325	21,055
Postage and stationery	2,118	2,074
Advertising	512	666
Other expenses	20	47
Cleaning	4,311	8,427
Premises repairs and renewals	1,899	3,008
Chemicals	14,224	12,030
Recycling and hygiene	5,534	9,150
Software & IT	803	3,195
Payroll & admin support costs	4,099	3,706
Bank charges	1,169	1,485
Accountancy	1,172	2,102
Direct expenses	600	594
Shop stock	978	4,224
Covid expenses	291	6,456
	1,802	-
	<hr/>	<hr/>
	218,399	260,324
Total resources expended	<hr/>	<hr/>
	218,399	260,324
Net income/(expenditure)	<hr/>	<hr/>
	1,961	(346)
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This page does not form part of the statutory financial statements