



## Paulton Community Pool AGM

### Financial Overview as of 9th November 2022

<b><u>Capital Account:</u></b>	Current Balance:	£ 91,159.31 Credit
<b><u>Current Account:</u></b>	Current Balance:	£ 76,394.76 Credit
<b><u>Banking this week:</u></b>		£552.20

		£168,106.27 Credit
<b><u>Income receivable this term:</u></b>	Dolphin/Pre-School	£0
	Invoices for schools	£0
<b><u>Creditors:</u></b>	Outstanding Invoices	£0

### Pool Managers Report

#### 1. Overview of customer numbers

## PAULTON POOL

Footfall is approximately 1,600 per week for early morning swimming sessions, public sessions, schools swimming, Aqua Aerobics and Sunday Family Swims. With an additional 965 children booked in for after school swimming lessons, parent and baby sessions, preschool and 1:1 lessons this term. We are now taking bookings for January 2023 and have 980 children booked in.

We have nine schools currently booked into swim who include, Paulton Infants, Paulton Juniors, Cameley, St. Martins (Bath), Wellow, Aspire Primary and Secondary, High Littleton, Clutton and Shoscombe.

Paulton Infant School have cancelled all school swimming from January 2023. This is due to the curriculum; they now require an afternoon swimming slot. We have offered them a session on a Monday afternoon to start from January. The sessions that Paulton Infant School attended on a



Wednesday morning will be replaced by Bishop's Henderson School at Coleford and Kilmersdon School who will swim all year round. Cameley School do not have the funds to return in January.

We now have 3 public sessions during the evenings and an Aqua Aerobics session on a Wednesday evening. All family sessions on a Sunday still need to be booked and are well attended.

## **2. Challenges**

Disabled facilities and multi-function room are currently on hold.

We have currently spent £3,648.00 on solicitors' fees regarding Charity Governance, The Constitution and Trustee Liability. A further zoom meeting has taken place with the Locum Clerk which will generate another fee.

As energy prices increase, I have fixed the Electricity price for the next 2 years and our existing gas contract will run out in 2026.

## **3. Sponsorship/Advertising/Fundraising**

We continue to advertise on social media and ask local businesses to advertise on tiles around the pool. All fundraising for disabled facilities has stopped.

## **4. Personnel**

The pool team has 21 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)
- 7 Swimming Instructors (which 4 are Lifeguards)
- 10 Helpers in the pool (which 5 are Lifeguards)
- 1 Aqua Aerobics Instructor

Natasha Lock who is currently Deputy Manager (Admin) will leave to go on maternity leave in April 2023.



We are currently struggling to find Lifeguards to cover the early morning sessions from 6.15am – 9.00am. We have advertised on social media, Indeed and on the Bath University Sports Forum. We currently pay £7.33 an hour for an 18-year-old to Lifeguard these sessions and £10.00 for over 23's.

A full pay review will be discussed at the next Swimming Pool Committee meeting in December.

#### **5. Building/Plant/Maintenance**

The boilers will need replacing in the next financial year at a cost of approximately £10,000. The flooring is broken on poolside, I am currently looking for quotes to repair it. A budget figure of £3,000 has been approved.

#### **6. Accounts**

End of year accounts have been submitted to the trustees for approval.

**Profit and Loss**  
**Paulton Pool**  
**1 Mar 2022 to 31 Mar 2022**

	<b>Actual</b>	<b>Budget</b>	<b>YTD Actual</b>
<b>Income</b>			
Furlough Payments Received	£0.00	£0.00	£13,149.42
Grant received	£0.00	£0.00	£12,000.00
Interest Income	£0.42	£1.00	£4.98
Other Revenue - Sponsorship	£0.00	£0.00	£500.00
Sales - Lessons	£31,206.12	£17,640.00	£226,625.95
Sales - life Guard Courses	£0.00	£500.00	£760.00
Sales - Memberships	£1,737.30	£750.00	£12,138.10
Sales - Public	£1,035.00	£3,500.00	£6,477.00
Sales - Rental & Parties	£2,790.00	£750.00	£10,176.75
Sales - Shop	£219.00	£500.00	£3,075.00
Sales- Schools	£3,219.00	£6,000.00	£37,832.34
<b>Total Income</b>	<b>£40,206.84</b>	<b>£29,641.00</b>	<b>£322,739.54</b>
<b>Less Cost of Sales</b>			
Courses	£0.00	£0.00	£545.50
Direct Expenses	£128.31	£360.00	£2,735.59
Direct Wages	£14,220.99	£12,080.00	£151,001.28
NI on salaries	£3,751.72	£2,123.00	£23,198.81
Pension Contributions	£744.29	£460.00	£6,913.60
Pool Chemicals	£400.00	£800.00	£10,021.84
Pool Maintenance	£338.00	£550.00	£7,880.00
Stock for Shop	£13.48	£420.00	£2,945.84
Water Testing	£0.00	£0.00	£0.00
<b>Total Cost of Sales</b>	<b>£19,596.79</b>	<b>£16,793.00</b>	<b>£205,242.46</b>
<b>Gross Profit</b>	<b>£20,610.05</b>	<b>£12,848.00</b>	<b>£117,497.08</b>
<b>Less Operating Expenses</b>			
Admin Support	£120.00	£150.00	£1,416.25
Advertising & Marketing	£0.00	£50.00	£186.00
Audit & Accountancy fees	£0.00	£0.00	£850.00
Bank Fees	£123.23	£200.00	£1,803.64
Certificates	£0.00	£200.00	£3,135.95
Cleaning	£293.96	£285.00	£2,787.30
Consulting	£0.00	£255.00	£3,041.92
Covid expense	£0.00	£0.00	£757.50
CRB Checks	£0.00	£100.00	£0.00
Defibrillator Support	£0.00	£0.00	£420.00
Electrical Testing	£0.00	£0.00	£469.20
Electricity	£1,612.47	£765.00	£10,702.79
Fire Extinguishers	£0.00	£45.00	£55.20
Gas	£915.82	£1,100.00	£8,193.36
General Expenses	£476.33	£65.00	£1,088.74
Insurance	£0.00	£0.00	£4,123.83
IT & Computer expenses	£16.49	£50.00	£328.38
Parking Board	£0.00	£10.00	£0.00
Postage, Freight & Courier	£0.00	£0.00	£10.20

Printing & Stationery	£0.00	£75.00	£450.91
Repairs & Maintenance	£0.00	£600.00	£2,600.01
Sanitary Service	£71.71	£210.00	£760.49
Software Subscriptions	£285.11	£300.00	£3,342.16
Staff Training	£174.50	£200.00	£1,301.50
Telephone & Internet	£0.00	£180.00	£1,767.00
Uniformes	£0.00	£30.00	£438.00
Water & Sewage Rates	£186.00	£495.00	£1,747.02
Web Site	£0.00	£10.00	£118.36
<b>Total Operating Expenses</b>	<b>£4,275.62</b>	<b>£5,375.00</b>	<b>£51,895.71</b>
<b>Net Profit</b>	<b>£16,334.43</b>	<b>£7,473.00</b>	<b>£65,601.37</b>

## 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**

Higher than budget but does include furlough monies and grants

£0.00  
£4,320.00  
£144,960.00  
£25,476.00  
£5,520.00  
£9,600.00  
£6,600.00  
£5,040.00  
£650.00

**£202,166.00**

Slightly higher than budget but as expected with the increase in sale

**£70,896.00**

£1,800.00  
£600.00  
£650.00  
£2,400.00  
£2,400.00  
£3,420.00  
£3,060.00  
£0.00  
£200.00  
£0.00  
£540.00  
£9,180.00  
£540.00  
£13,200.00  
£780.00  
£3,950.00  
£600.00  
£120.00  
£0.00

£900.00  
£7,200.00  
£2,520.00  
£3,600.00  
£2,400.00  
£2,160.00  
£360.00  
£5,940.00  
£120.00

**£68,640.00**

Lower than budget due primarily to covid adjustments and closures

**£2,256.00**







**REGISTERED CHARITY NUMBER: 292672**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2022**  
**for**  
**Paulton Community Swimming Pool**

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

**Paulton Community Swimming Pool**

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**for the Year Ended 31 March 2022**

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## **Paulton Community Swimming Pool**

### **Report of the Trustees** **for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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**

Plumpton 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 2022

Approved by order of the board of trustees on 15 November 2022 and signed on its behalf by:

Trustee



G. GARNICK

CHAIRMAN TO TRUSTEES

**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 2022.

**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: 23/11/22

**Paulton Community Swimming Pool**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Charitable activities			
Swimming Pool		322,739	220,360
<b>EXPENDITURE ON</b>			
Charitable activities			
Swimming Pool		256,931	218,399
<b>NET INCOME</b>		65,808	1,961
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		96,623	94,662
<b>TOTAL FUNDS CARRIED FORWARD</b>		162,431	96,623

The notes form part of these financial statements

**Paulton Community Swimming Pool**

**Balance Sheet**  
**31 March 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	5	-	30
Cash at bank		166,634	99,090
		<u>166,634</u>	<u>99,120</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(4,203)	(2,497)
		<u>162,431</u>	<u>96,623</u>
<b>NET CURRENT ASSETS</b>			
		<u>162,431</u>	<u>96,623</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>162,431</u>	<u>96,623</u>
<b>NET ASSETS</b>			
		<u>162,431</u>	<u>96,623</u>
<b>FUNDS</b>	7		
Unrestricted funds		162,431	96,623
		<u>162,431</u>	<u>96,623</u>
<b>TOTAL FUNDS</b>			
		<u>162,431</u>	<u>96,623</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 November 2022 and were signed on its behalf by:

Trustee



G. GARRICK

CHAIRMAN TO TRUSTEES



**Paulton Community Swimming Pool**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2022**

**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 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 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**3. STAFF COSTS**

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

	31.3.22	31.3.21
	22	24
	<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 2022**

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Charitable activities	
Swimming Pool	220,360
<b>EXPENDITURE ON</b>	
Charitable activities	
Swimming Pool	218,399
<b>NET INCOME</b>	1,961
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	94,662
<b>TOTAL FUNDS CARRIED FORWARD</b>	96,623

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

	31.3.22 £	31.3.21 £
Trade debtors	-	30

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

	31.3.22 £	31.3.21 £
Trade creditors	4,203	2,497

**7. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	96,623	65,808	162,431
<b>TOTAL FUNDS</b>	96,623	65,808	162,431

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	322,739	(256,931)	65,808
<b>TOTAL FUNDS</b>	322,739	(256,931)	65,808

**Paulton Community Swimming Pool**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**7. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	94,662	1,961	96,623
<b>TOTAL FUNDS</b>	<u>94,662</u>	<u>1,961</u>	<u>96,623</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	220,360	(218,399)	1,961
<b>TOTAL FUNDS</b>	<u>220,360</u>	<u>(218,399)</u>	<u>1,961</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	94,662	67,769	162,431
<b>TOTAL FUNDS</b>	<u>94,662</u>	<u>67,769</u>	<u>162,431</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	543,099	(475,330)	67,769
<b>TOTAL FUNDS</b>	<u>543,099</u>	<u>(475,330)</u>	<u>67,769</u>

**Paulton Community Swimming Pool**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**Paulton Community Swimming Pool**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	31.3.22	31.3.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
Grants	12,000	40,843
Swimming lessons	226,626	83,784
Schools	37,832	5,783
Private hire	10,177	1,549
Public sessions	6,477	250
Shop sales	3,075	663
Life Guard courses	760	324
Memberships	12,138	3,512
Sponsorship	500	1,153
Interest received	5	28
CJRS Claims	13,149	82,471
	<hr/>	<hr/>
	322,739	220,360
	<hr/>	<hr/>
<b>Total incoming resources</b>	322,739	220,360
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Wages & NI	174,200	151,925
Pensions	6,914	4,875
Rates and water	1,747	3,989
Insurance	4,124	3,753
Light and heat	18,896	14,325
Telephone & internet	1,767	2,118
Postage and stationery	461	512
Advertising	304	20
Other expenses	5,825	4,311
Cleaning	2,787	1,899
Premises repairs and renewals	11,005	14,224
Chemicals	10,022	5,534
Recycling and hygiene	761	803
Software & IT	3,670	4,099
Payroll & admin support costs	1,416	1,169
Bank charges	1,804	1,172
Accountancy	850	600
Direct expenses	2,875	978
Shop stock	3,063	291
Courses	546	-
Covid expenses	758	1,802
Certificates	3,136	-
	<hr/>	<hr/>
	256,931	218,399
	<hr/>	<hr/>
<b>Total resources expended</b>	256,931	218,399
	<hr/>	<hr/>
<b>Net income</b>	65,808	1,961
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This page does not form part of the statutory financial statements