

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

I report on the accounts of the Trust for the year ended 31st March 2016, 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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 43 of the 1993 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 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 41 of the 1993 Act; and
 - o to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 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: September 2016

Statement of Financial Activities for the Year ended 31 March 2016		
	2014/15 (restated) *4 £	2015/16 £
Income & Expenditure		
Incoming Resources		
Pool & Other Income	230	250
Transfer from Wiltshire Council	100,613	125,289
Total Incoming Resources	100,843	125,539
Resources Expended		
Salaries	0	0
Accountancy	230	250
Repairs & Maintenance	0	0
Rates	0	0
Insurance	0	0
Running Expenses *3	85,402	110,078
Management Fee	15,211	15,211
Asset Impairment *4 (restated)	383,169	0
Asset Depreciation Charge	42,362	15,069
Total Resources Expended	526,374	140,608
Net Outgoing Resources before Transfers	(425,531)	(15,069)
Transfers		
Gross Transfers between funds	0	0
Net Outgoing Resources before other Recognised Gains & Losses	(425,531)	(15,069)
Other Recognised Gains & losses		
Capital enhancement *5	0	5,961
Net Movement in Funds	(425,531)	(9,108)
Reconciliation of Funds		
Total funds brought forward	605,283	179,752
Total funds carried forward *4 (restated)	179,752	170,644

Balance Sheet as at 31 March 2016	2014/15 (restated) *4 £	2015/16 £
Fixed Assets		
Gross Book Value	605,283	179,752
Depreciation Value	(42,362)	(15,069)
Asset Impairment *4 (restated)	(383,169)	0
Capital Enhancement *5	0	5,961
Net Tangible Fixed Assets	179,752	170,644
Current Assets		
Stock	0	0
Debtors	0	0
Current Liabilities	0	0
Net Current Assets/Liabilities	0	0
Net Assets *4 (restated)	179,752	170,644

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 income is considered to be unrestricted.
3. Running expenses for 2015/16 have increased and was mainly due to an increase in gas costs that were incurred in a previous year. These costs were unreconciled until 2015/16.
4. Asset Impairment - All operational assets are now part of a three yearly revaluation cycle and valued on a depreciated replacement cost basis. During 2014/15 external valuers revalued the building, however, due to an accounting error this was not amended in the accounts. The difference was material enough for the 2014/15 accounts to be restated.
5. Capital Enhancement - replacement windows were fitted.
6. 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 the Council.
7. Fixed Assets - The fixed asset is in respect of the pool, which has been valued at depreciated replacement cost. The useful economic life of Westbury Pool is 50 years of which financial year 2015/16 is year nine.

Westbury Public Baths

Annual Report of the Trustees for the Year ended 31 March 2016

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: www.placesforpeopleleisure.org/centres/westbury-swimming-pool/

Trustees' Annual Report

Wiltshire Council is the sole Trustee of the Trust and is required by the Charity Commission to produce an annual report for Councils 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 Dick Tonge, Cabinet Member for Finance, Performance, Risk, Systems Thinking, Procurement and Welfare Reform.

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 6th May 1903.

Until 1 April 2009 West Wiltshire District Council (WWDC) were sole trustees. From this date WWDC along with other 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. This company manages other sports centres and pools provided by Wiltshire Council.

Risk Management

Places for People are responsible for maintenance at Westbury Pool through the contract. However 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 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.

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 15/16. Attendance figures for the year reached over 56,500 visits. This is approximately a 18% increase from the previous year and this is due to the fact that there have been no significant periods of closure in the past year.

Free swimming for under 16's during school holidays has continued and is being re-implemented. The children's learn to swim programme continues to be successful and numbers have increased to over 18,000 in attendance, over 3,400 are from schools in the local area and over 3,700 are from the town swimming club that continues to operate out of the centre.

Financial Review

The financial position of the Charity for the year is shown in the financial statements. During 2014/15 external valuers re-valued the Swimming Pool building however due to an accounting error this was not amended in the accounts. The difference of £383,169 was shown in the expenditure as an asset impairment and the accounts for 2014/15 were re-stated.

Expenditure for 2015/16 totalled £140,588 with the £15,211 being paid to Places for People Leisure Management Ltd who manage the Swimming Pool along with 8 other leisure facilities in West Wiltshire. Income totalled £125,519.


The gross book value of the swimming pool at 31 March 2016 totalled £170,644. The reduction from 2014/15 was due to the property being re-valued. Depreciation has been deducted using the straight-line method calculated to write off the cost or valuation less estimated residual value of the asset over its expected useful life. The useful economic life of Westbury Swimming Baths is 50 years of which 9 years have passed.

Independent Examination

The Charity's accounts, which are maintained by the Director of Finance, are subject to independent scrutiny by accountants Blomfields of Trowbridge.

Other Information

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



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ON BEHALF OF WILTSHIRE COUNCIL TO THE CHARITY

26/09/16.

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DATE