

BABERGH DISTRICT COUNCIL

FROM: DIRECTOR OF FINANCE

REPORT NUMBER: **J198**

TO: HADLEIGH & DISTRICT SWIMMING
POOL TRUST COMMITTEE

DATE OF MEETING: 11 MARCH 2010

2008/09 ANNUAL REPORT AND STATEMENT OF ACCOUNTS

1. **PURPOSE OF REPORT**

- 1.1 This report introduces and summarises the Trustee's Annual Report and Statement of Accounts for 2008/09 for the Hadleigh and District Swimming Pool.

2. **RECOMMENDATIONS**

- 2.1 That the Committee approves the Annual Statement of Accounts for 2008/09.

The Committee is able to resolve this matter.

3. **BACKGROUND INFORMATION**

- 3.1 The Hadleigh and District Swimming Pool charity has been set up with the objective of providing and maintaining a swimming pool for the residents of Hadleigh and the surrounding area.
- 3.2 Babergh District Council is the trustee of the charity whilst the business management of the pool is undertaken by South Suffolk Leisure Trust.

4. **FINANCIAL INFORMATION**

- 4.1 Babergh District Council budgets for the cost of the net expenditure of operating the pool and makes a grant to the charity to cover its net expenditure in the year. This results in net incoming / (outgoing) resources each year of nil and a balance sheet with no assets or liabilities.

5. **CONCLUSION**

When the Accounts have been approved by the Committee, the Independent Examiner will sign the statement and opinion (see pages 8 and 9) and the Report and Accounts will be sent to the Charity Commission.

CONTACT: Caroline Pearce
Corporate Accountant

EMAIL: caroline.pearce@babergh.gov.uk

Hadleigh and District Swimming Pool

Statement of Accounts

For the year ended 31 March 2009

Registered Charity No. 298011

Hadleigh and District Swimming Pool

Statement of Accounts

For the year ended 31 March 2009

CONTENTS	Page
Trustee's Annual Report	1 - 3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 - 7
Report of the Independent Examiner	8 - 9

Hadleigh and District Swimming Pool
(Registered Charity No. 298011)
For the year ended 31 March 2009

Trustee's Annual Report

Section 1 – Legal and Administrative Information

Charity's principal address: Stonehouse Road
Hadleigh
Suffolk
IP7 5BH

Description of the Charity's trusts:

Governing document: Trust deed dated 26 July 1968

Objects of the charity: The provision and maintenance of a swimming pool for the use and benefit of the inhabitants of Hadleigh and the neighbourhood thereof without distinction of political, religious or other opinions with the object of improving the condition of life for the said inhabitants.

Section 2 – Trustees and Governance

Name of the trustee: Babergh District Council is the sole trustee of the charity.

Trustee selection method: Babergh District Council was appointed by an Administration Scheme sealed by the Charity Commissioners on 10 April 1987.

Hadleigh and District Swimming Pool
(Registered Charity No. 298011)
For the year ended 31 March 2009

Trustee's Annual Report (continued)

Section 3 – Activities and Achievements

Charity's activities and achievements during the year

The pool is managed on behalf of the Trustee by South Suffolk Leisure Trust.

The number of users, broken down by category is shown below:

Casual swims – 12,000
Lessons – 16,800
Member/schools admissions – 26,850
Clubs – 15,000

It continues to make the facility available for private hire, the most significant use being by Hadleigh Swimming Club.

The trustees confirm they have complied with the duty in section 4 of The Charities Act 2006 to have due regard to the public benefit guidance published by the commission.

Section 4 – Policies

General Policies

The Council makes an annual management fee to South Suffolk Leisure Trust. There are no reserves created, nor investments held by the Council on behalf of the pool.

Hadleigh and District Swimming Pool
(Registered Charity No. 298011)
For the year ended 31 March 2009

Trustee's Annual Report (continued)

Section 5 – Signature and Declaration

Declaration

I declare, in my capacity of representative of the charity trustee that:

- the trustee has approved the report above; and
- has authorised me to sign it on behalf of the trustee.

Signature

Full Name

Position

Date

Hadleigh and District Swimming Pool
(Registered Charity No. 298011)

Statement of Financial Activities
For the year ended 31 March 2009

	Note	2009 Restricted income funds £	2009 Total £	2008 Total £
Incoming Resources				
Entrance fees	3.1	0	0	0
Grant from Babergh District Council	3.2	200,709	200,709	202,177
		<hr/>	<hr/>	<hr/>
Total Incoming Resources		200,709	200,709	202,177
Resources Expended				
<u>Charitable activities</u>				
Management fee	3.1	(63,129)	(63,129)	(56,950)
Premises costs		(80,628)	(80,628)	(89,751)
<u>Management and administration</u>				
Legal & professional fees	4.2	(300)	(300)	(655)
Staff and overheads		(56,652)	(56,652)	(54,821)
		<hr/>	<hr/>	<hr/>
Total Resources Expended		(200,709)	(200,709)	(202,177)
Net incoming/(outgoing) resources		0	0	0
		<hr/>	<hr/>	<hr/>
Total funds brought forward at 01/04/08		0	0	0
		<hr/>	<hr/>	<hr/>
Total funds carried forward at 31/03/09		0	0	0
		<hr/>	<hr/>	<hr/>

Hadleigh and District Swimming Pool
(Registered Charity No. 298011)

Balance Sheet as at 31 March 2009

	2009 Restricted income funds £	2009 Total £	2008 Total £
Total assets less current liabilities	<u>0</u>	<u>0</u>	<u>0</u>
Funds of the charity			
Restricted Income Funds	<u>0</u>	<u>0</u>	<u>0</u>

Signed on behalf of the trustee

Signature

Full Name Caroline Pearce (Corporate Accountant)

Date

Hadleigh and District Swimming Pool
(Registered Charity No. 298011)
For the year ended 31 March 2009

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with Accounting Standards and with the Charities Act 1993.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting Policies

2.1 Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources, and the monetary value can be measured with sufficient reliability.

2.2 Incoming resources with related expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

2.3 Grants

Grants are only included in the SoFA when the charity has unconditional entitlement to the resources.

2.4 Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Note 3 Details of certain items of income

3.1 Entrance fees

The day-to day management of the pool is undertaken by an independent provider. The arrangements with the providers allow for them to retain all income. The value of this income for the year to 31 March 2009 was £138,400.

3.2 Grant income

As noted in section 4 of the Trustee's Annual Report, the net expenditure for the pool is budgeted for by Babergh District Council. The income shown by way of grant represents the amount of funding from the council that effectively covers the net expenditure of the charity.

Note 4 Details of certain items of expenditure

4.1 Trustee's expenses

No remuneration or expenses were paid to the trustee during the year (2007/08 £nil).

4.2 Fees for examination of the accounts

	2008/09	2007/08
	£	£
Independent examiner's fees for reporting on the accounts	<u>300</u>	<u>655</u>

Note 5 Tangible fixed assets

Babergh District Council is the freehold owner of the swimming pool. The charity has a leasehold interest in the land occupied by the pool.

Note 6 Transactions with related parties

Babergh District Council is the sole trustee for the charity. The budget for the swimming pool and all transactions relating to it are maintained and met by the council. As such, all such amounts recorded in these accounts are deemed to be related party transactions.

Hadleigh and District Swimming Pool
(Registered Charity No. 298011)

Examiner's Report
for the year ended 31 March 2009

Independent examiner's report to the Trustee of Hadleigh and District Swimming Pool

I report on the accounts of the Trust for the year ended 31 March 2009, which are set out on pages 4 to 7.

Respective responsibilities of trustee and examiner

The charity's trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act, as amended); and
- 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 Commissioners. 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 trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Hadleigh and District Swimming Pool
(Registered Charity No. 298011)

Examiner's Report
for the year ended 31 March 2009 (continued)

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the trustee has not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Relevant professional qualification or body:

Address: 89 High Street, Hadleigh, Suffolk

Date: