

Charity registration number 1091478

Company registration number 04203203 (England and Wales)

**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	R Kerslake C Gardner J Williams E Penn H Andersson	(Appointed 28 July 2022)
<b>Charity number</b>	1091478	
<b>Company number</b>	04203203	
<b>Registered office</b>	Arundel Lido Queen Street Arundel West Sussex BN18 9JG	
<b>Independent examiner</b>	David Knight FCA CTA Jones Avens Limited Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX	
<b>Bankers</b>	Natwest Bank 154 The Street Rustington Littlehampton BN16 3DA	

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**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
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**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019)

**Objectives and activities**

The Trust's objects are to provide a swimming pool and other recreational facilities for the community of, and visitors to, Arundel. The Trust aims through the provision of a swimming pool and other recreational facilities to improve conditions of life, particularly for those who are disadvantaged by reasons of their youth, age, disability or social economic circumstances, and preserve the community's lido heritage.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

**Achievements and performance**

The year 2022/2023 was one of consolidation following the disruption caused by COVID. Our summer season covered the months from May to September and we reopened on Christmas Eve for the very popular Seasonal Swims which conclude on New Years Day.

The Trust's income from Sessions and Ticket sales was fractionally down on the previous year, however strong Kiosk sales ensured that our overall income from charitable activities was up on the previous year.

The Trust's charitable activities are based on providing a lido for use by local residents and visitors to the town of Arundel. Our commitment, as a charity, is to improve the conditions of life, particularly for those who are disadvantaged due to their youth, age, disability, or social economic circumstances. This is demonstrated in our range of activities.

The school swim lessons offered at Arundel lido are highly regarded by schools in the area for providing excellent tuition enabling children to acquire and improve swimming skills. For children visiting with their families during open family sessions there is a range of fixed play equipment to encourage interaction and play. This year a new play tower aimed at children under eight was purchased and will come into use in summer 2023. For children who have disabilities on the autistic spectrum SEND sessions have been introduced which are appreciated by the families concerned.

The Arundel lido is designed to be user friendly for those who are elderly or frail and offers the option of accessing the pool by easy steps with a strong handrail. The 'Just Water and Me' sessions offer a relaxed swim environment for those who seek a more tranquil swimming experience.

The weekly Elevenses sessions take place on the lido site and offers a friendly social activity based on tea, refreshments and often entertainment. It is aimed at older residents and those needing a dementia friendly environment and has proved extremely popular. By encouraging social interaction, it does much to address the risk of loneliness and isolation that can affect elderly people, many of whom live alone.

The Trust operates a site where it has taken over a range of old and poorly constructed buildings. Each year it aims to make some small incremental improvements and in the year 2022/23 many of these buildings were redecorated and repaired. With the very significant increase in energy costs that has occurred the Trust has identified the need to improve these buildings, particularly with regard to energy efficiency, in future years. The accommodation for the popular Elevenses is provided by way of a large marquee. The replacement of this marquee, which is already several years old and not in great condition, is one of the most urgent challenges facing the Trust.

**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Financial review**

In purely operational terms, despite the constraints of COVID, there was a small end-of-year surplus.

The Lido Infrastructure Reserve was retained at £128,095. This reserve is set aside to guard against the costs of major replacement items and/or any losses incurred as a result of exceptionally poor summer weather conditions.

**Reserves Policy**

Arundel and Downland Community and Leisure Trust held free reserves of £161,814 at 31 March 2023. The table below details how this figure is calculated.

<b>Balance 31 March</b>	<b>2023</b>	<b>2022</b>
Total charity funds	£548,479	£518,389
Less: restricted funds	£0	£0
Less: net book value tangible fixed assets (see note 18)	£169,263	£174,942
Less: other designated funds (see note 18)	£217,402	£223,993
<b>Free reserves</b>	<b>£161,814</b>	<b>£119,454</b>

Designated funds represent amounts which the Trustees have set aside to ensure that services can continue to run. Within designated funds a functional fixed assets fund is included, which represents assets used to further the charity's aims on an ongoing basis. This fund is shown separately within the table above for clarity.

**Plans for future periods**

Our primary plan for the next few years is to restore the financial stability of the Lido in a post-COVID era.

We shall, however, draw up a forward development plan in the next year or two.

**Structure, governance and management**

The Trust is a company limited by guarantee, set up on 20 April 2001 and is a registered charity. The company is managed by the directors, who are also the trustees and who are elected and co-opted under the terms of the Memorandum and Articles of Association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Wood	(Resigned 25 September 2023)
R Kerslake	
C Gardner	
R Edworthy	(Resigned 26 July 2022)
J Williams	
S Simmons	(Resigned 28 July 2022)
E Penn	
P Henshaw	(Resigned 15 July 2022)
H Andersson	(Appointed 28 July 2022)

Regular efforts are made to recruit new Associates, with a view to their becoming full Trustee/Directors in due course. There is currently one Associate Trustee.

Trustees are formally appointed/re-appointed at the Annual General Meeting each year.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute such amount as may be required not exceeding £5 in the event of a winding up.

**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

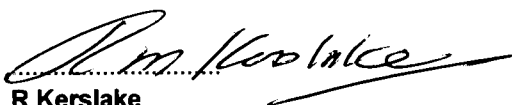
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The full Trust Board meets quarterly (in January, April, July and October) to decide upon strategic matters and key issues. Some Trustees have specific roles.

The Trust Management Team (comprising 2/3 Trustees) meets, with the Lido Manager, fortnightly in the Winter, but weekly in the Summer Swim Season.

The Lido Manager is the only full-time employee. She recruits some 30 part-time staff (Duty Managers, Lifeguards, Receptionists, Shop and Kitchen staff) for the Summer Swim Season each year.

The Trustees' report was approved by the Board of Trustees.



**R Kerslake**

Trustee

Dated: 13 December 2023

**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**

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I report to the Trustees on my examination of the financial statements of Arundel and Downland Community Leisure Trust (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the Trustees of the Trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Trust 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 the Trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



**David Knight FCA CTA**

Jones Avens Limited  
Piper House 4 Dukes Court  
Bognor Road  
Chichester  
West Sussex  
PO19 8FX

Dated: 9/1/24

**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	25,378	18,525	3,812	22,337
Charitable activities	4	239,500	228,918	-	228,918
Investments	5	1,547	301	-	301
Income from trading subsidiaries	6	89,307	73,993	-	73,993
<b>Total income</b>		<b>355,732</b>	<b>321,737</b>	<b>3,812</b>	<b>325,549</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	7	325,642	280,471	3,812	284,283
Other	11	-	1,170	-	1,170
<b>Total resources expended</b>		<b>325,642</b>	<b>281,641</b>	<b>3,812</b>	<b>285,453</b>
<b>Net income for the year/ Net movement in funds</b>		<b>30,090</b>	<b>40,096</b>	<b>-</b>	<b>40,096</b>
Fund balances at 1 April 2022		518,389	478,293	-	478,293
<b>Fund balances at 31 March 2023</b>		<b>548,479</b>	<b>518,389</b>	<b>-</b>	<b>518,389</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	13		169,263		174,942
Investments	14		1		1
			<u>169,264</u>		<u>174,943</u>
<b>Current assets</b>					
Debtors	15	92,440		75,802	
Cash at bank and in hand		320,296		274,431	
		<u>412,736</u>		<u>350,233</u>	
<b>Creditors: amounts falling due within one year</b>	16	(33,521)		(6,787)	
<b>Net current assets</b>			<u>379,215</u>		<u>343,446</u>
<b>Total assets less current liabilities</b>			<u>548,479</u>		<u>518,389</u>
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Designated funds	18	386,665		398,935	
General unrestricted funds		<u>161,814</u>		<u>119,454</u>	
			<u>548,479</u>		<u>518,389</u>
			<u>548,479</u>		<u>518,389</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 13 December 2023

  
R Kerslake  
Trustee

Company registration number 04203203

**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Accounting policies**

**Charity information**

Arundel and Downland Community Leisure Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Arundel Lido, Queen Street, Arundel, West Sussex, BN18 9JG.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the Trust's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Income**

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants, including grants for the purchase of fixed assets, are recognised as incoming resources when receivable. Where grants are given in relation to a set period which straddles a year end, recognition of an appropriate portion of the grant is deferred.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Accounting policies**

**(Continued)**

**1.5 Expenditure**

All expenditure is accounted for on an accruals basis and includes attributable VAT which cannot be recovered.

Governance costs are those associated with constitutional and statutory requirements.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	5%-25% Reducing balance
Plant and equipment	25% Reducing balance
Fixtures and fittings	25% Reducing balance
Motor vehicles	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Assets below £500 are not capitalised.

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Trust. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

**1.8 Impairment of fixed assets**

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.10 Financial instruments**

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Accounting policies**

**(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the Trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**3 Donations and legacies**

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2023 £	2022 £	2022 £	2022 £
Donations and gifts	13,725	18,525	-	18,525
Grants receivable	11,653	-	3,812	3,812
	<u>25,378</u>	<u>18,525</u>	<u>3,812</u>	<u>22,337</u>
<b>Donations and gifts</b>				
Arundel Town Council	-	6,681	-	6,681
Elevenes	6,270	-	-	-
Other	7,455	11,844	-	11,844
	<u>13,725</u>	<u>18,525</u>	<u>-</u>	<u>18,525</u>
<b>Legacies receivable</b>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Grants receivable for core activities</b>				
Arundel Town Council	3,500	-	3,812	3,812
Active Sussex	8,153	-	-	-
	<u>11,653</u>	<u>-</u>	<u>3,812</u>	<u>3,812</u>

**4 Charitable activities**

	2023 £	2022 £
Clubs and ticket sales	183,833	188,970
Kiosk sales	35,015	9,834
Facilities rental	11,998	22,448
Manager's activities	8,654	7,666
	<u>239,500</u>	<u>228,918</u>

**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**5 Investments**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	1,547	301
	<u>          </u>	<u>          </u>

**6 Income from trading subsidiaries**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Arundel Community Trust Services Ltd	89,307	73,993
	<u>          </u>	<u>          </u>

**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**7 Charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	133,954	127,072
Depreciation and impairment	16,490	18,074
Kiosk purchases	24,426	6,472
Utilities and rates	42,941	43,207
Insurance	4,619	4,874
Cleaning	3,463	2,601
Repairs and maintenance	53,306	49,871
Health and safety costs	2,147	483
Manager's activities expenses	5,549	10,753
Other staff costs	5,635	1,221
Eleveneses	4,785	-
	<u>297,315</u>	<u>264,628</u>
Share of support costs (see note 8)	22,665	16,555
Share of governance costs (see note 8)	5,662	3,100
	<u>325,642</u>	<u>284,283</u>
<b>Analysis by fund</b>		
Unrestricted funds	325,642	280,471
Restricted funds	-	3,812
	<u>-</u>	<u>3,812</u>

Repairs and maintenance include £21,905 in relation to sand filter repairs.

**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8 Support costs**

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Printing and postage	2,689	-	2,689	1,911	-	1,911
Advertising	3,062	-	3,062	1,824	-	1,824
Telephone	2,700	-	2,700	2,054	-	2,054
Computer costs	2,565	-	2,565	1,918	-	1,918
General expenses	1,552	-	1,552	401	-	401
Subscriptions	107	-	107	35	-	35
Bookkeeping	8,400	-	8,400	6,900	-	6,900
Professional fees	1,590	-	1,590	1,512	-	1,512
Accountancy	-	2,624	2,624	-	2,346	2,346
Legal and professional	-	1,127	1,127	-	-	-
Bank charges	-	1,911	1,911	-	754	754
	<u>22,665</u>	<u>5,662</u>	<u>28,327</u>	<u>16,555</u>	<u>3,100</u>	<u>19,655</u>
Analysed between						
Charitable activities	<u>22,665</u>	<u>5,662</u>	<u>28,327</u>	<u>16,555</u>	<u>3,100</u>	<u>19,655</u>

The trustees consider that all support and governance costs should be allocated to the charitable activities of the Trust.

**9 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

**10 Employees**

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	10	14
	<u>10</u>	<u>14</u>
<b>Employment costs</b>	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	133,074	125,978
Social security costs	-	292
Other pension costs	880	802
	<u>133,954</u>	<u>127,072</u>



**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**11 Other**

	Total	Unrestricted funds
	£	
	2023	2022
Net loss on disposal of tangible fixed assets	-	1,170
	-	1,170

**12 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**13 Tangible fixed assets**

	Leasehold land and buildings	Plant and equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2022	400,954	3,695	50,055	17,000	471,704
Additions	-	10,811	-	-	10,811
At 31 March 2023	400,954	14,506	50,055	17,000	482,515
<b>Depreciation and impairment</b>					
At 1 April 2022	243,981	2,434	39,133	11,214	296,762
Depreciation charged in the year	11,772	540	2,731	1,447	16,490
At 31 March 2023	255,753	2,974	41,864	12,661	313,252
<b>Carrying amount</b>					
At 31 March 2023	145,201	11,532	8,191	4,339	169,263
At 31 March 2022	156,973	1,261	10,922	5,786	174,942

**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**13 Tangible fixed assets**

**(Continued)**

**Assets not recognised in the balance sheet**

The charity maintains Arundel Lido, its grounds and the adjacent car park. These were acquired in 2002 by way of a 125-year lease from the Arundel Town Council, with the freehold of the land remaining with Arun District Council.

The value of these items at the time of acquisition, and any increase in value that has occurred since that date, are not included in the balance sheet of the charity.

The cost of major enhancement work to the pools, grounds and gardens, and any capital work to the buildings that does not represent repair or maintenance, is capitalised on the balance sheet.

**14 Fixed asset investments**

**Other investments**

**Cost or valuation**

At 1 April 2022 & 31 March 2023

1

**Carrying amount**

At 31 March 2023

1

At 31 March 2022

1

	<b>Notes</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Other investments comprise:			
Investments in subsidiaries	<b>20</b>	<b>1</b>	<b>1</b>

**15 Debtors**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	1,252	140
Amounts owed by subsidiary undertakings	89,307	73,993
Other debtors	300	-
Prepayments and accrued income	1,581	1,669
	<b>92,440</b>	<b>75,802</b>

**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**16 Creditors: amounts falling due within one year**

	2023 £	2022 £
Other taxation and social security	804	1,105
Trade creditors	13,742	1,397
Other creditors	7,817	188
Accruals and deferred income	11,158	4,097
	<u>33,521</u>	<u>6,787</u>

**17 Restricted funds**

The income funds of the charity include restricted funds comprising the following balances of donations and grants held on trust for specific purposes:

	<b>Movement in funds</b>			<b>Movement in funds</b>	
	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Balance at 31 March 2023 £
Lane ropes grant	3,812	(3,812)	-	-	-
	<u>3,812</u>	<u>(3,812)</u>	<u>-</u>	<u>-</u>	<u>-</u>

**New Lane Ropes**

A grant was received in 2021/22 from Arundel Town Council to fund the replacement of the lane ropes in the swimming pool.

**ARUNDEL AND DOWNLAND COMMUNITY LEISURE TRUST**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**18 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
Infrastructure reserve	100,000	50,000	-	150,000	-	(21,905)	128,095
Fixed asset fund	188,481	5,705	(19,244)	174,942	10,811	(16,490)	169,263
Subsidiary reserve	46,449	73,993	(46,449)	73,993	89,307	(73,993)	89,307
	<u>334,930</u>	<u>129,698</u>	<u>(65,693)</u>	<u>398,935</u>	<u>100,118</u>	<u>(112,388)</u>	<u>386,665</u>

**Infrastructure Reserve**

This fund is set aside to guard against the costs of major replacement items and any losses incurred as a result of exceptionally poor summer weather conditions.

It funded the refurbishment of the sand filter in the 2022/23 financial year.

**Fixed Asset Fund**

The fixed asset fund is an amount equivalent to the net book value of fixed assets at the balance sheet date.

**Subsidiary Reserve**

To recognise amounts due which will be needed to subsidise the Lido's general operations in future years.

**19 Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).

**20 Subsidiaries**

These financial statements are separate Trust financial statements for Arundel Downland Community Leisure Trust.

Details of the Trust's subsidiaries at 31 March 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Arundel Community Trust Services Ltd	England and Wales	Operation of car park	Ordinary	100.00	