

# LEE GARDENS POOL COMMITTEE

England & Wales · Charity number 1171621

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2017-02-15

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 12 Railway Terrace  
Mountain Ash  
CF45 3ST

**Phone** 07775792543

**Email** [leegardenspool@yahoo.co.uk](mailto:leegardenspool@yahoo.co.uk)

## Activities

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**Objects:** TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF PENRHIWCEIBER AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS

**Activities:** Lee Gardens Pool Committee was set up to re-open Lee Gardens Pool, Penrhiwceiber, Mountain Ash, RCT. The pool closed in 2013. The Committee was set up in 2015. In 2016 the pool re-opened. Lee Gardens Pool Committee carry out the day-to-day running of and fundraising for the project while Lee Gardens Volunteers carry out the general maintenance. Lee Gardens Volunteers is an intergenerational group.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- Rhondda Cynon Taff

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£299,139	£170,542	-	-
2024-03-31	£135,923	£164,083	-	-
2023-03-31	£342,793	£136,483	-	-
2022-03-31	£402,054	£66,827	-	-
2021-03-31	£64,872	£78,784	-	-

## Trustees

Name	Role	Appointed
<b>ADAM STEPHEN FOX</b>	Chair	2017-02-15
Cara Jane Taylor		2019-01-07
DIANE LOCKE		2017-02-15
JOANNE NEADS		2017-02-15
Susan Elizabeth Grandon		2022-08-16

**LEE GARDENS POOL COMMITTEE**

England & Wales - Charity number 1171621

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# Accounts

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**Charity Registration Number: 1171621**

**Lee Gardens Pool Committee**  
**Trustees Report & Financial Statements**  
**for the Year Ended 31 March 2025**

## Lee Gardens Pool Committee

### Charity Information

Trustees	Diane Locke Joanne Neads Adam Stephen Fox Cara Jane Taylor Susan Grandon
Secretary	Diane Locke
Charity Number	1171621
Registered Office	12 Railway Terrace Penrhiwceiber Mountain Ash CF45 3ST
Independent Examiner	R H Jeffs & Rowe Ltd Chartered Accountants 27/28 Gelliwastad Road Pontypridd CF37 2BW
Bankers	Lloyds Bank 25 Gresham Street London EC2V 7HN

# Lee Gardens Pool Committee

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**Lee Gardens Pool Committee**  
**Trustees' Report**  
**for the year ended 31 March 2025**

The trustees present their report and the financial statements for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts.

Those of you who read the Trustee's Report 2023/24 will know that on 6th December 2023 Lee Gardens Pool Committee took out a 25-year lease on Penrhiwceiber Old Age Centre and subsequently its name was changed to Penrhiwceiber Welcome Centre. The trustees are very proud to share with you the photographs of the refurbishment that was carried out in 2024. This was made possible with funding from the Local Authority's Shared Prosperity Fund, Welsh Government's Community Facilities Programme, Trivallis, Coalfields Regeneration Trust, Alex Ferry Foundation, Penrhiwceiber Old Peoples Welfare Association, Postcode Communities Trust, and The National Lottery Community Fund. There were also very generous in-kind donations from Howdens, Porth (a new fitted kitchen) and GB SOL (solar panels). What's not visible in the photographs is the extra storage that's been made possible by reconfiguring the building and adding a staircase to the attic.

**Penrhiwceiber Welcome Centre**

**Main Room**



**Kitchen**



# Lee Gardens Pool Committee

## Trustees' Report for the year ended 31 March 2025

### Front Entrance



### Fire Exits



### Valleys Re-Told Art Trail & End of the Trail Show

		PENRHIWCEIBER ART TRAIL April 2024 Events Schedule												
		Mon 8	Tue 9	Wed 10	Thu 11	Fri 12	Sat 13	Sun 14	Mon 15	Tue 16	Wed 17	Thu 18	Fri 19	
11am	Penrhwybeider Welcome Centre & Lee Gardens Pool Art Exhibition Open (11am-5pm)	Opening Art Trail with Mountain Ash Rugby Club Singers	Location 1	Meet Ceri the Miner with Adrian & Chirpy the Canary	Location 7	Live Knit & Natter session	Location 1	Walk Tour with Huw Starts from Location 1	Tablecloth Gallery with Klara	Location 1	Photo Talk with Bronwen	Location 1	Last chance to browse Art in Location 1 & 6	
		Walk Tour with Huw Starts from Location 1	Location 1	Art Question Time with Nick	Location 1	Share your Evacuee stories	Location 1	Chapman Portraits talk with Chris	Location 1	Browse Art in Location 1 & 6	Location 1	Browse Art with Huw Starts from Location 1		Location 1
		Browse Art	Location 1 & 6	Browse Art	Location 1 & 6	Tablecloth Gallery with Klara	Location 1	Walk Tour with Huw Starts from Location 1	Location 1	School Art Exhibition	Location 5	Browse Art		Location 1
		Browse Art	Location 1 & 6	Browse Art	Location 1 & 6	Tablecloth Gallery with Klara	Location 1	Walk Tour with Huw Starts from Location 1	Location 1	School Art Exhibition	Location 5	Browse Art		Location 1
		Browse Art	Location 1 & 6	Browse Art	Location 1 & 6	Tablecloth Gallery with Klara	Location 1	Walk Tour with Huw Starts from Location 1	Location 1	School Art Exhibition	Location 5	Browse Art		Location 1
12pm		Walk Tour with Huw Starts from Location 1	Location 1	Art Question Time with Nick	Location 1	Share your Evacuee stories	Location 1	Chapman Portraits talk with Chris	Location 1	Browse Art in Location 1 & 6	Location 1	Browse Art with Huw Starts from Location 1	Location 1	
1pm		Walk Tour with Huw Starts from Location 1	Location 1	Art Question Time with Nick	Location 1	Share your Evacuee stories	Location 1	Chapman Portraits talk with Chris	Location 1	Browse Art in Location 1 & 6	Location 1	Browse Art with Huw Starts from Location 1	Location 1	
2pm		Walk Tour with Huw Starts from Location 1	Location 1	Art Question Time with Nick	Location 1	Share your Evacuee stories	Location 1	Chapman Portraits talk with Chris	Location 1	Browse Art in Location 1 & 6	Location 1	Browse Art with Huw Starts from Location 1	Location 1	
3pm		Walk Tour with Huw Starts from Location 1	Location 1	Art Question Time with Nick	Location 1	Share your Evacuee stories	Location 1	Chapman Portraits talk with Chris	Location 1	Browse Art in Location 1 & 6	Location 1	Browse Art with Huw Starts from Location 1	Location 1	
4pm		Walk Tour with Huw Starts from Location 1	Location 1	Art Question Time with Nick	Location 1	Share your Evacuee stories	Location 1	Chapman Portraits talk with Chris	Location 1	Browse Art in Location 1 & 6	Location 1	Browse Art with Huw Starts from Location 1	Location 1	
5pm		Walk Tour with Huw Starts from Location 1	Location 1	Art Question Time with Nick	Location 1	Share your Evacuee stories	Location 1	Chapman Portraits talk with Chris	Location 1	Browse Art in Location 1 & 6	Location 1	Browse Art with Huw Starts from Location 1	Location 1	

The culmination of the two-year Valleys Re-Told project with Amgueddfa Cymru/Museum Wales was the Art Trail around Penrhwybeider. The timetable of activities shows how much effort was put into the project by everyone involved but especially by project leader Klara Sroka, Arts and Exhibitions Coordinator at Amgueddfa Cymru.

**A huge thank you to everyone involved.**

As soon as our Valleys Re-Told exhibition closed the items were transported to Cardiff Museum where they remained on display for 9 months as part of

The Valleys exhibition, alongside a display from Dowlais Visual Arts group. The Valleys exhibition drew a crowd of 100,000 people. See our social media posts for more information.

## Lee Gardens Pool Committee

### Trustees' Report for the year ended 31 March 2025

#### Kings Award for Voluntary Service



We were proud to receive the award, which is the equivalent of the MBE. All volunteers were presented with a badge. Sophie Herman collected the award in memory her grandmother Elaine Atherton. Barbara Furlong's family also received her award. Both ladies were trustees and contributed so much to achieving the Award.

Presented by Lord Lieutenant Mr Peter Vaughan

#### Buckingham Palace Garden Party May 2024



A highlight of the year was when Trustees Adam Fox (Chair) and Cara Taylor (Treasurer) was invited to Buckingham Palace to attend the King's Gardens Party. This was in recognition of the Kings Award for Voluntary Service presented to Lee Gardens Pool.

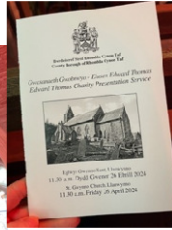
# Lee Gardens Pool Committee

## Trustees' Report for the year ended 31 March 2025

### Edward Thomas Award



Adrian receiving his Award



Volunteer, Mr Adrian Moses received the above Award for all the hard work he puts into keeping our facilities running and looking great. We are very grateful for all the amazing work Adrian does. Adrian is also instrumental in helping Lee Gardens Pool Committee achieve and maintain the Community Green Flag Award at Lee Gardens Pool and Penrhifwceiber Welcome Centre. Adrian is also a volunteer at The Great Western Heritage Trust, Pontypridd. The winding engine is affectionately called 'Hetty' after the colliery Chairman of Directors' stepdaughter Henrietta Snow.

### Food Pantry

Our weekly activities remain the same and these can be seen in last year's report and on our social media. In February 2025 we launched our Food Pantry, which was supported with funding from ASDA Foundation, The National Lottery Community Fund and RCT's Food Support Fund. The Food Pantry is open twice a week to people living in the CF45 area. To date this has supported up to 74 households per week. Our Community Fridge programme continues to provide end-of-day produce freely from Penrhifwceiber Co-op and occasionally from Marks and Spencer.



## Lee Gardens Pool Committee

### Trustees' Report for the year ended 31 March 2025

#### Community Green Flag

Since 2017 Lee Gardens Pool Committee has held the Community Green Flag for Lee Gardens Pool and since 2023 for Penrhwiwceiber Welcome Centre. We're proud to be flying the flags at both sites again for 2025/26.



#### Lee Gardens Pool



The number of users to our pool increases year on year and of late we've seen a much broader reach, with people travelling from as far as Newport. We're grateful to funding from RCT's Shared Prosperity Fund and Welsh Church Act to help fund this activity. Even so, a significant amount of money comes from our own free reserves, which is why we continually fundraise throughout the year. A huge THANK YOU goes to those who support our fundraising activities.



#### Penrhwiwceiber Welcome Centre



Activities take place in the Centre daily to bring the community together to reduce the impacts of poverty, loneliness and isolation.

AGM 2025

**Lee Gardens Pool Committee**  
**Trustees' Report**  
**for the year ended 31 March 2025**

**Building Communities Trust – Community Anchor Development Programme**

In April 2025 we hosted Building Communities Trust's 'Get Together'. Project officers and representatives from 11 participating groups spent two days at our venues exchanging ideas and best practise. It was a very enjoyable two days and trustees are looking forward to more 'Get Together' events at other venues as the project develops.



Delegates from throughout Wales

**Phase 3**

Having changed our plans to lease a commercial property, the Committee are moving forward with plans to utilise the car park at the front of the building to house a porta cabin. It will provide a semi-permanent base for the Table Sale. It will also reduce the workload for volunteers as items for sale can be left out and displayed instead of needing to be packed away after every sale. The plans have been passed and we expect work to begin soon. Funding for this project comes from Building Communities Trust, Co-op Investment Fund via Hubbub and RCT's Shared Prosperity Fund.

**Constitution and Objects**

The Charity is governed by a Charitable Incorporated Organisation (CIO) Foundation document registered on the 15th February 2017 the charity registration number is 1171621.

The objects of the CIO are as follows:

To promote for the benefit of the inhabitants of Penrhiwceiber and the surrounding area the provision of facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the charity's aims and objectives and details of the activities that have taken place during the year can be found later in this report.

**Lee Gardens Pool Committee**  
**Trustees' Report**  
**for the year ended 31 March 2025**

**Organisational Structure**

The trustees who have served the charity during the period are shown on the information page.

The Charity is responsible for maintaining the grounds and its contents in a suitable state of repair for use by those who live in the surrounding area. It raises income through fundraising, grants and donations. A small tuck shop also provides a small income as does the sale of pre-loved items.

New trustees are selected owing to the skills needed.

**Financial Review**

Total incoming resources for the period came to £299,139. This came from fundraising activities, grants and donations. £170,542 has been expended leaving net outgoing resources for the year of £128,597 with £180,450 also capitalised into fixed assets during the year.

**Investment Policy**

The charity's liquid assets have been placed in a current account, thus keeping the monies readily available should they be required.

**Reserves Policy**

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs. Any additional reserves are held to provide a capital fund for repairs that will be required to upkeep the facility. The trustees understand that reserves will need to be increased to continue with the ongoing maintenance of the swimming pool.

On 6th December 2023 Lee Gardens Pool Committee completed its second Community Asset Transfer from the Local Authority by taking out a 25 year lease on Penrhiwceiber Old Age Centre. On 3rd January 2024 refurbishment works began and shortly afterwards the name of the building was changed to Penrhiwceiber Welcome Centre. The Trustees are aware of the extra costs needed to maintain this property, as well as the Pool. However, both buildings provide opportunities for rental income which can be used for ongoing maintenance.

**Risk Management**

The trustees are aware of the operational and financial risks which the Charity faces and regularly review those risks to mitigate against any impact they may have on the charity.

The trustees have a healthy volunteer bank which aids in the running of the charity, recruitment and succession planning for volunteers and trustees alike is important.

**Statement of Trustee Responsibilities**

Law applicable to charities in England and Wales required the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- \* Select suitable accounting policies and then apply them consistently;
- \* Observe the methods and principles in the Charities SORP;
- \* Make judgements and estimates that are reasonable and prudent;

**Lee Gardens Pool Committee**  
**Trustees' Report**  
**for the year ended 31 March 2025**

\* State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;

\* Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

This report was approved by the Trustee Board on 10<sup>th</sup> September 2025 and signed on its behalf by :-

*D Locke*

.....

**Trustee**

## Independent Examiner's Report to the Trustees of

### Lee Gardens Pool Committee

I report to the trustees on my examination of the financial statements of Lee Gardens Pool Committee for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### 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 charity as required by section 130 of the Act; or
- 2) the financial statements do not accord with those records; or
- 3) the financial statements 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 financial statements to be reached.



Mr. R E Thomas BSc FCA on behalf of  
R H Jeffs & Rowe Ltd  
Chartered Accountants  
Pontypridd

Date: 11 September 2025

**Lee Gardens Pool Committee**

**Statement of Financial Activities  
for the Year Ended 31 March 2025**

	Notes	Unrestricted £	Restricted £	Total Year to 31/03/25 £	Total Year to 31/03/24 £
<b>Income and Endowments</b>					
Charitable Activities:					
- Grants	2	25,000	220,070	245,070	100,241
- Tuck Shop	2	7,212	-	7,212	5,485
- Table Sale	2	4,446	-	4,446	7,466
Voluntary Income:					
- Gifts, Donations and Other Income	2	42,411	-	42,411	22,731
<b>Total Income and Endowments</b>		79,069	220,070	299,139	135,923
<b>Expenditure</b>					
Charitable Activities	3	39,677	129,425	169,102	162,763
Governance Costs	3	1,440	-	1,440	1,320
<b>Total Expenditure</b>		41,117	129,425	170,542	164,083
<b>Movement in Total Funds for the Year:</b>					
<b>Net Incoming/(Outgoing) Resources</b>		37,952	90,645	128,597	(28,160)
<b>Total Funds Brought Forward</b>		75,471	471,254	546,725	574,885
<b>Total Funds Carried Forward</b>		113,423	561,899	675,322	546,725

The statement of financial activities includes all gains and losses recognised in the year.  
All incoming resources and resources expended derive from continuing activities.

**Lee Gardens Pool Committee**  
**Charity Registration Number 1171621**

**Balance Sheet**  
**as at 31 March 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	<b>8</b>		576,658		474,983
<b>Current Assets</b>					
Cash at Bank and in Hand		100,205		73,062	
		<u>100,205</u>		<u>73,062</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>					
	<b>9</b>	<u>(1,541)</u>		<u>(1,320)</u>	
<b>Net Current assets</b>			<u>98,664</u>		<u>71,742</u>
<b>Net Assets</b>			<u><u>675,322</u></u>		<u><u>546,725</u></u>
 <b>The Funds of the Charity</b>					
Restricted Funds	<b>11</b>		561,899		471,254
Unrestricted Funds	<b>11</b>		113,423		75,471
<b>Total Charity Funds</b>			<u><u>675,322</u></u>		<u><u>546,725</u></u>

The notes on pages 12 - 19 form part of these accounts.

The financial statements were approved by the Trustee Board on ~~10th September 2025~~ and signed on its behalf by :-

*Diane Locke*

.....  
**Trustee**

**Lee Gardens Pool Committee**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2025**

**Statutory Information**

Lee Gardens Pool Committee is a Charitable Incorporated Organisation registered with and regulated by the Charity Commission for England and Wales, registration number 1171621. The registered office is 12 Railway Terrace, Penrhiwceiber, Mountain Ash, CF45 3ST.

**1. Accounting Policies**

**1.1. Accounting Convention**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees have considered the going concern status of the charity over the next year and confirm there are no material uncertainties.

**1.2. Taxation**

The Centre, being a registered charity, has no income that would attract income tax.

**1.3. Incoming Resources**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

**1.4. Resources Expended**

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

**1.5. Fund Accounting**

The unrestricted funds of the Charity comprise those monies which are available to be used towards the meeting of the charitable objectives of the Charity at the discretion of the Management Committee.

The restricted funds are monies raised or received for a specific purpose and accounted for in accordance with the donors imposed conditions.

**Lee Gardens Pool Committee**

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**1.6. Tangible Fixed Assets and Depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, Fittings and Equipment - 10% per annum on a Straight Line basis for  
pool and property improvements  
33% per annum on a Reducing Balance basis  
for other fittings and equipment

**1.7. Debtors**

Trade debtors and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any discounts due.

**1.8. Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**Lee Gardens Pool Committee**

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**2. Income & Endowments**

	<b>Total Year to 31/03/25 £</b>	<b>Total Year to 31/03/24 £</b>
<b>Charitable Activities</b>		
Welsh Government	23,565	-
RCT	144,844	33,967
The Welsh Church Act Fund	-	8,560
Trivallis	20,000	-
Coalfields Regeneration	-	7,000
Invest Local Trust	4,951	11,419
Alex Ferry Foundation	-	5,000
National Lottery	19,416	27,073
Pen Rhiw Wind Farm	2,294	6,222
Postcode Community Trust	25,000	-
Hubbub Community Grant	5,000	1,000
Tuck Shop	7,212	5,485
Table Sale	4,446	7,466
	256,728	113,192
<b>Voluntary Income</b>		
Donated Kitchen	10,500	-
Donated Solar Panels	15,000	-
Other Donations, Gifts and Income	16,911	22,731
	42,411	22,731
<b>Total Income</b>	299,139	135,923

**Lee Gardens Pool Committee**

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**3. Total Expenditure**

	<b>Basis of Allocation</b>	<b>Charitable Activities £</b>	<b>Governance Costs £</b>	<b>Total Year to 31/03/25 £</b>	<b>Total Year to 31/03/24 £</b>
<b>Costs Directly Allocated to Activities</b>					
Wages and Salaries	Direct	25,342	-	25,342	23,530
Marketing	Direct	540	-	540	1,197
Room Hire	Direct	-	-	-	700
Insurance	Direct	2,553	-	2,553	2,659
Light and Heat	Direct	1,801	-	1,801	717
Repairs and Maintenance	Direct	8,768	-	8,768	1,478
Security Costs	Direct	3,480	-	3,480	4,899
Printing, Postage and Stationery	Direct	106	-	106	198
Life Guard Costs	Direct	2,475	-	2,475	585
Penrhiwceiber Welcome Centre	Direct	425	-	425	-
RCT Shared Prosperity Fund	Direct	16,222	-	16,222	15,112
Alex Ferry Foundation	Direct	-	-	-	4,731
Equipment Costs	Direct	2,258	-	2,258	5,516
Training costs	Direct	451	-	451	-
Knit and Knatter	Direct	23	-	23	118
Other Events	Direct	1,681	-	1,681	610
Feed the Family	Direct	-	-	-	4,504
Ghana Midwife	Direct	1,325	-	1,325	980
Tuck Shop Costs	Direct	3,267	-	3,267	3,017
Queens Jubilee / Coronation	Direct	-	-	-	602
Cosy Cwtch	Direct	5,429	-	5,429	14,013
		<u>76,146</u>	<u>-</u>	<u>76,146</u>	<u>85,166</u>
<b>Support Costs Allocated to Activities</b>					
Legal and Professional	Direct	5,957	-	5,957	6,787
Independent Examiner Fees	Direct	-	1,440	1,440	1,320
Payroll Fees	Direct	360	-	360	360
Volunteer Expenses	Direct	649	-	649	-
General expenses	Direct	3,930	-	3,930	4,417
Fundraising Costs	Direct	3,285	-	3,285	1,543
Depreciation	Direct	78,775	-	78,775	64,490
		<u>92,956</u>	<u>1,440</u>	<u>94,396</u>	<u>78,917</u>
<b>Total Expenditure</b>		<u><u>169,102</u></u>	<u><u>1,440</u></u>	<u><u>170,542</u></u>	<u><u>164,083</u></u>

## Lee Gardens Pool Committee

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 4. Net Income/(Expenditure)

This is stated after charging/(crediting):

	<b>Total Year to 31/03/25 £</b>	<b>Total Year to 31/03/24 £</b>
Independent Examiner Fees	1,440	1,320
Payroll Fees	360	360
	<u>1,800</u>	<u>1,680</u>

#### 5. Staff Costs

	<b>Total Year to 31/03/25 £</b>	<b>Total Year to 31/03/24 £</b>
Staff costs during the year comprised of the following:		
Staff Salaries	22,932	21,400
Employer's National Insurance	1,909	1,679
Employer's Pension Contributions	501	451
	<u>25,342</u>	<u>23,530</u>

The average number of employees during the year amounted to 1 (2024 : 1).

No employee was paid £60,000 or more during the year (2024 : Nil).

#### Trustees' Remuneration and Benefits

Joanne Neads, a trustee, during the year was paid a gross salary of £22,932 (2024 : £21,400) for working as an Activities and Training Co-ordinator for work carried out for Lee Gardens Pool Committee. No remuneration or benefits were paid for work done as a trustee.

No other trustees received remuneration or benefits in connection with the performance of their duties.

There were no trustees expenses paid during the year (2024 : £Nil).

#### 6. Related Party Transactions

Other than as disclosed in note 5, no additional related party transactions occurred during the year.

**Lee Gardens Pool Committee**

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**7. Comparatives for the Statement of Financial Activities**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total Year to 31/03/24 £</b>
<b>Income and Endowments</b>			
Charitable Activities:			
- Grants	4,447	95,794	100,241
- Tuck Shop	5,485	-	5,485
- Table Sale	7,466	-	7,466
Voluntary Income:			
- Gifts, Donations and Other Income	22,731	-	22,731
<b>Total Income and Endowments</b>	<b>40,129</b>	<b>95,794</b>	<b>135,923</b>
<b>Expenditure</b>			
Charitable Activities	25,750	137,013	162,763
Governance Costs	1,320	-	1,320
<b>Total Expenditure</b>	<b>27,070</b>	<b>137,013</b>	<b>164,083</b>
<b>Movement in Total Funds for the Year:</b>			
<b>Net Incoming/(Outgoing) Resources Before Transfers</b>	13,059	(41,219)	(28,160)
<b>Transfer Between Funds</b>	(4,504)	4,504	-
<b>Net Incoming/(Outgoing) Resources</b>	8,555	(36,715)	(28,160)
<b>Total Funds Brought Forward</b>	66,915	507,970	574,885
<b>Total Funds Carried Forward</b>	<b>75,470</b>	<b>471,255</b>	<b>546,725</b>

**Lee Gardens Pool Committee**

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**8. Tangible Fixed Assets**

	<b>Fixtures, Fittings and Equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2024	591,086	591,086
Additions	180,450	180,450
At 31 March 2025	<u>771,536</u>	<u>771,536</u>
<b>Depreciation</b>		
At 1 April 2024	116,103	116,103
Charge for the Year	78,775	78,775
At 31 March 2025	<u>194,878</u>	<u>194,878</u>
<b>Net Book Values</b>		
At 31 March 2025	<u>576,658</u>	<u>576,658</u>
At 31 March 2024	<u>474,983</u>	<u>474,983</u>

**9. Creditors: Amounts Falling Due Within One Year**

	<b>2025 £</b>	<b>2024 £</b>
Accruals	1,541	1,320
<b>Total Creditors</b>	<u><b>1,541</b></u>	<u><b>1,320</b></u>

**10. Analysis of Net Assets Between Funds**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>
Tangible Fixed Assets	64,229	512,429	576,658
Cash at Bank and in Hand	50,735	49,470	100,205
Creditors: Amounts Falling Due Within One Year	(1,541)	-	(1,541)
Net Assets	<u>113,423</u>	<u>561,899</u>	<u>675,322</u>

**Lee Gardens Pool Committee**

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**11. Movement in Funds**

	<b>At 01/04/24 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>At 31/03/25 £</b>
<b>Restricted Funds</b>				
Alex Ferry Foundation	4,549	-	(448)	4,101
Cosy Cwtch	1,075	11,264	(9,212)	3,127
Family Craft	223	-	-	223
Queens Jubilee	904	-	-	904
National Lottery Community Fund	405,865	8,152	(50,481)	363,536
RCT Shared Prosperity Fund	5,884	140,844	(47,150)	99,578
Winter of Wellbeing	3,219	2,000	(2,000)	3,219
Food Support	-	1,000	(1,000)	-
Neighbourhood Network	-	1,000	(1,000)	-
Climate Action Boost Grant	6,863	-	(2,304)	4,559
Pen Rhiw Wind Farm	2,323	2,294	(3,480)	1,137
Hubbub Community Fridge Grant	1,000	5,000	-	6,000
Building Communities Trust	11,419	4,951	(5,957)	10,413
WCVA Landfill Communities Grant	27,930	-	(4,036)	23,894
Trivallis	-	20,000	-	20,000
Welsh Government Community Facilities Programme	-	23,565	(2,357)	21,208
	<u>471,254</u>	<u>220,070</u>	<u>(129,425)</u>	<u>561,899</u>
<b>Unrestricted Funds</b>	75,471	79,069	(41,117)	113,423
<b>Total Funds</b>	<u><u>546,725</u></u>	<u><u>299,139</u></u>	<u><u>(170,542)</u></u>	<u><u>675,322</u></u>

**LEE GARDENS POOL COMMITTEE**

England & Wales - Charity number 1171621

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# Accounts

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**Charity Registration Number 1171621**

**Lee Gardens Pool Committee CIO**  
**Charitable Incorporated Organisation**  
**Independent Examiners Report &**  
**Accounts for the year ended 31 March 2024**

## Lee Gardens Pool Committee CIO

### Charity Information

Trustees	Diane Locke Barbara Lesley Furlong (deceased November 2023) Joanne Neads Adam Stephen Fox Cara Jane Taylor Susan Grandon
Secretary	Diane Locke
Charity Number	1171621
Registered Office	12 Railway Terrace Penrhiwceiber Mountain Ash CF45 3ST
Accountants	R H Jeffs & Rowe Ltd Chartered Accountants 27/28 Gelliwastad Road Pontypridd CF37 2HW
Bankers	Lloyds Bank

## Lee Gardens Pool Committee CIO

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Balance Sheet	<b>10</b>
Notes to the Financial Statements	<b>11 - 14</b>

## **Lee Gardens Pool Committee CIO**

### **Trustees' report for the year ended 31 March 2024**

The trustees present their report and the financial statements for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts (Page 6).

#### **Constitution and Objects**

The Charity is governed by a Charitable Incorporated Organisation (CIO) Foundation document registered on the 15th February 2017 the charity registration number is 1171621.

The objects of the CIO are as follows:

To promote for the benefit of the inhabitants of Penrhiwceiber and the surrounding area the provision of facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the charity's aims and objectives and details of the activities that have taken place during the year can be found later in this report.

#### **Organisational Structure**

The trustees who have served the charity during the period are shown on the information page.

The Charity is responsible for maintaining the grounds and its contents in a suitable state of repair for use by those who live in the surrounding area. It raises income through fundraising, grants and donations. A small tuck shop also provides a small income as does the sale of pre-loved items.

New trustees are selected owing to the skills needed.

#### **Financial Review**

Total incoming resources for the period came to £135,923. This came from fundraising activities, grants and donations. £164,083 has been expended leaving net outgoing resources for the year of £28,160 with £22,465 also capitalised into fixed assets during the year.

#### **Review of Activities**

Lee Gardens Pool Committee work hard to provide a range of weekly activities and seasonal events to benefit the inhabitants of Penrhiwceiber and the surrounding areas. The activities are free and are intended to reduce loneliness and isolation and increase participation within the local community. Training opportunities are also available which enable people to gain skills to help them access employment or become more informed volunteers. The on-site tuck shop provides refreshments at a very reasonable price. Activities are held throughout the year to engage with individuals, families and the elderly.

## **Lee Gardens Pool Committee CIO**

### **Trustees' report for the year ended 31 March 2024**

#### **Achievements & Performance**

As a charity we've been working hard to achieve our aim, which is to reduce the impact of poverty, loneliness and isolation. Our activities are free to access. The biggest of our activities is the pool opening period. During this period our pool was open for 40 consecutive days which saw 717 children and 460 adults make 4,720 attendances at the pool. This activity was run by a team of 21 volunteers and 1 staff member. We trained three volunteer lifeguards this year; these young ladies were children when our organisation was formed and they helped paint, clean and sweep pool and grounds in readiness to open in our first year - 2016.

Throughout the year we have continued to run our weekly Knit & Natter, Quilling and Crafting groups as well as our weekly table sale and drop-in. Our community Fridge and warm hub have been very successful in providing food and a warm space for people to get together. The Christmas lunches provided 100 people with a free 3-course meal. We continue to provide free pre-loved school uniform, period products and energy saving LED light bulbs.

Partnership working is important to us and we have continued to run our Fit & Fed project in partnership with St Winifred's Church. This project is an initiative of Street Games and provides sporting activities and free food to children during the school holidays. Other partners include Age Connects Morgannwg, Citizens Advice, RCT Together, and Communities for Work Plus who provide support and training. We benefit by generous donations from Asda, Tesco, Co-op, Farm Foods and Betterbuys as well as those from individuals. We are very grateful to the many funders who have helped us establish our charity.

The community has embraced the Valleys Re-Told project with Amgueddfa Cymru/Museum Wales. This is a two-year project which began in 2022. We've been gathering artifacts and trinkets to put on display and selecting art-work from the museum to exhibit in our community. There will be more to report on this next year as we bring the project to a close with our very own Penrhiwceiber Art Trail and The End of the Trail Show!

As well as weekly activities there have been a number of events to bring the community together. These include Halloween, Memorial Presentation Christmas Lights, Santa's Sleigh Ride and Grotto, Easter Activities and for this year the King's Coronation Activities. We work closely with local schools who join in with our activities.

We were sad to lose two of our trustees; Barbara Furlong who passed away in November this year and Elaine Atherton who passed away last year. Both ladies are greatly missed and it was sad not to be able to share the following news with them.

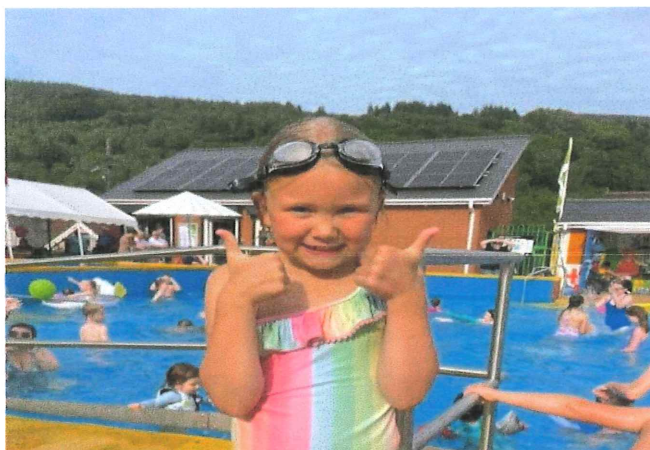
On 6th December 2023 Penrhiwceiber Old Age Centre became our group's second Community Asset Transfer (the pool being the first in 2018). With Levelling Up funding secured from the Local Authority and Welsh Government and with support from Trivallis Housing Association, Davies Brothers Wales Ltd began refurbishment works. The buildings name was changed to Penrhiwceiber Welcome Centre, which reflects its openness to everyone in the community.

The cherry on the cake for this reporting period was being awarded the Kings Award for Voluntary Service. This award is equivalent to an MBE for groups and we are extremely proud to achieve it. We could not have done this without the hard work and dedication of every one of our volunteers and staff who run activities and carry out repairs and maintenance.

**Lee Gardens Pool Committee CIO**

**Notes to the financial statements  
for the year ended 31 March 2024**

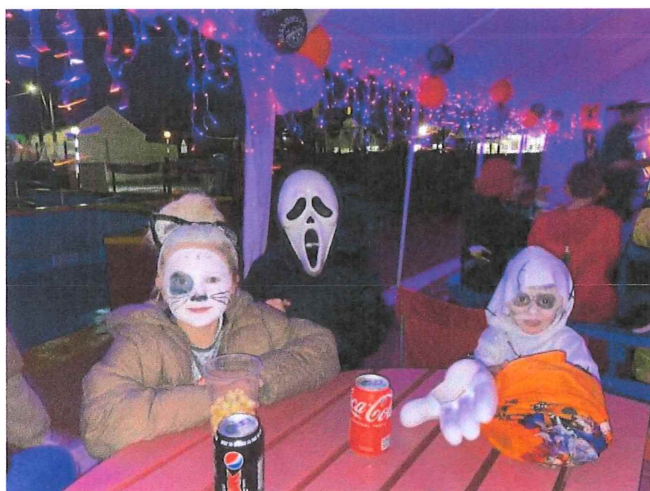
Below are a few photographs to demonstrate some of our activities.



Pool Season Summer 2023



Knit & Natter



Halloween

**Lee Gardens Pool Committee CIO**

**Notes to the financial statements  
for the year ended 31 March 2024**



Outdoor Drop-In



Quiet Quillers



Table Sale & Drop-In

**Lee Gardens Pool Committee CIO**

**Notes to the financial statements  
for the year ended 31 March 2024**



Cosy Cwtch Crafters



Valleys Re-Told at Cardiff Museum



Cosy Cwtch Warm Hub

## **Lee Gardens Pool Committee CIO**

### **Notes to the financial statements for the year ended 31 March 2024**

#### **Investment Policy**

The charity's liquid assets have been placed in a current account, thus keeping the monies readily available should they be required

#### **Reserves Policy**

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs. Any additional reserves are held to provide a capital fund for repairs that will be required to upkeep the facility. The trustees understand that reserves will need to be increased to continue with the ongoing maintenance of the swimming pool.

On 6th December 2023 Lee Gardens Pool Committee completed its second Community Asset Transfer from the Local Authority by taking out a 25 year lease on Penrhiwceiber Old Age Centre. On 3rd January 2024 refurbishment works began and shortly afterwards the name of the building was changed to Penrhiwceiber Welcome Centre. The Trustees are aware of the extra costs needed to maintain this property, as well as the Pool. However, both buildings provide opportunities for rental income which can be used for ongoing maintenance.

#### **Risk Management**

The trustees are aware of the operational and financial risks which the Charity faces and regularly review those risks to mitigate against any impact they may have on the charity.

The trustees have a healthy volunteer bank which aids in the running of the charity, recruitment and succession planning for volunteers and trustees alike is important.

#### **Statement of Trustee Responsibilities**

Law applicable to charities in England and Wales required the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- \* Select suitable accounting policies and then apply them consistently;
- \* Observe the methods and principles in the Charities SORP;
- \* Make judgements and estimates that are reasonable and prudent;
- \* State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- \* Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

**Lee Gardens Pool Committee CIO**

**Notes to the financial statements  
for the year ended 31 March 2024**

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

This report was approved by the Trustee Board on ~~12.12.2023~~ **12.12.2024** and signed on its behalf by :-

*Diane Locke*  
.....

**Trustee**

## Independent Examiner's Report to the Trustees of Lee Gardens Pool Committee CIO

I report to the trustees on my examination of the financial statements of Lee Gardens Pool Committee CIO for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

### Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

### 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 charity as required by section 130 of the Act; or
- 2) the financial statements do not accord with those records; or
- 3) the financial statements 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 financial statements to be reached.



Mr. R.E. Thomas BSc FCA on behalf of  
R H Jeffs & Rowe Ltd  
Chartered Accountants  
Pontypridd

13/12/24

**Lee Gardens Pool Committee CIO**

**Statement of Financial Activities  
for the year ended 31 March 2024**

	Notes	Unrestricted £	Restricted £	Total year to 31/03/24 £	Total year to 31/03/23 £
<b>Income and Endowments</b>					
Incoming Resources from Charitable Activities:					
- Grants		4,447	95,794	100,241	313,408
- Tuck Shop		5,485	-	5,485	4,078
- Table Sale		7,466	-	7,466	7,800
Voluntary income:					
- Gifts, donations and other income		22,731	-	22,731	17,507
<b>Total Income and Endowments</b>		<u>40,129</u>	<u>95,794</u>	<u>135,923</u>	<u>342,793</u>
<b>Expenditure</b>					
Charitable Activities:					
- Expenditure on Charitable activities	3	25,390	137,013	162,403	134,863
- Governance costs	3	1,680	-	1,680	1,620
<b>Total Expenditure</b>		<u>27,070</u>	<u>137,013</u>	<u>164,083</u>	<u>136,483</u>
<b>Movement in Total Funds for the Year:</b>					
<b>Net Incoming/(Outgoing) resources before transfers</b>		13,059	(41,219)	(28,160)	206,310
<b>Transfer Between Funds</b>		(4,504)	4,504	-	-
<b>Net Incoming/(Outgoing) resources</b>		8,555	(36,715)	(28,160)	206,310
<b>Total Funds Brought Forward</b>		66,915	507,970	574,885	368,575
<b>Total Funds Carried Forward</b>		<u>75,470</u>	<u>471,255</u>	<u>546,725</u>	<u>574,885</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All incoming resources and resources expended derive from continuing activities.

**Lee Gardens Pool Committee CIO**

**Charity Number 1171621**

**Balance Sheet**

**as at 31 March 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	2		474,982		517,007
<b>Current Assets</b>					
Cash at bank and in hand		73,063		59,078	
		<u>73,063</u>		<u>59,078</u>	
<b>Creditors: amounts falling due within one year</b>	4	<u>(1,320)</u>		<u>(1,200)</u>	
<b>Net Current assets</b>			<u>71,743</u>		<u>57,878</u>
<b>Total Assets Less Current Liabilities</b>			<u>546,725</u>		<u>574,885</u>
 <b>The Funds of the Charity</b>					
Unrestricted Funds	7		75,470		66,915
Restricted Funds	7		<u>471,255</u>		<u>507,970</u>
<b>Total Charity Funds</b>			<u>546,725</u>		<u>574,885</u>

The note on pages 6-9 form part of these accounts.

The financial statements were approved by the Trustee Board on 12.12.2024 and signed on its behalf by :-

*Diane Locke*  
 .....  
 Trustee

## **Lee Gardens Pool Committee CIO**

### **Notes to the financial statements for the year ended 31 March 2024**

#### **Statutory Information**

Lee Gardens Pool Committee CIO is a Charitable Incorporated Organisation registered with and regulated by the Charity Commission for England and Wales, registration number 1171621. The registered office is 12 Railway Terrace, Penrhiwceiber, Mountain Ash, CF45 3ST.

#### **1. Accounting Policies**

##### **1.1. Accounting Convention**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees have considered the going concern status of the charity over the next year and confirm there are no material uncertainties.

##### **1.2. Taxation**

The Centre, being a registered charity, has no income that would attract income tax.

##### **1.3. Incoming Resources**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

##### **1.4. Fund Accounting**

The unrestricted funds of the Charity comprise those monies which are available to be used towards the meeting of the charitable objectives of the Charity at the discretion of the Management Committee.

The restricted funds are monies raised or received for a specific purpose and accounted for in accordance with the donors imposed conditions.

##### **1.5. Resources Expended**

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

**Lee Gardens Pool Committee CIO**

**Notes to the financial statements  
for the year ended 31 March 2024**

**1.6. Tangible Fixed Assets and Depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, Fittings and Equipment-	10% per annum on a Straight Line basis for pool improvements
	33% per annum on a Reducing Balance basis for other fittings and equipment

**1.7. Debtors**

Trade debtors and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any discounts due.

**1.8. Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Tangible Fixed Assets**

	<b>Fixtures, Fittings and Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 April 2023	568,620	568,620
Additions	22,465	22,465
At 31 March 2024	<u>591,085</u>	<u>591,085</u>
<b>Depreciation</b>		
At 1 April 2023	51,613	51,613
Charge for the year	64,490	64,490
At 31 March 2024	<u>116,103</u>	<u>116,103</u>
<b>Net Book Values</b>		
At 31 March 2024	<u>474,982</u>	<u>474,982</u>
At 31 March 2023	<u>517,007</u>	<u>517,007</u>

Lee Gardens Pool Committee CIO

Notes to the financial statements  
for the year ended 31 March 2024

3. Total Expenditure

	Basis of Allocation	Charitable Activities £	Governance £	Total Year to 31/03/24 £	Total Year to 31/03/23 £
Wages and salaries	Direct	23,530	-	23,530	21,229
Marketing	Direct	1,197	-	1,197	636
Room Hire	Direct	700	-	700	-
Insurance	Direct	2,659	-	2,659	2,946
Light and heat	Direct	717	-	717	654
Repairs and maintenance	Direct	1,478	-	1,478	3,527
Security costs	Direct	4,899	-	4,899	1,130
Printing, postage and stationery	Direct	198	-	198	759
Life Guard Costs	Direct	585	-	585	-
RCT Shared Prosperity Fund	Direct	15,112	-	15,112	14,999
Community Fridge	Direct	-	-	-	3,001
Alex Ferry Foundation	Direct	4,731	-	4,731	720
Equipment Costs	Direct	5,516	-	5,516	9,398
Training costs	Direct	-	-	-	250
Hire of Equipment	Direct	-	-	-	141
Knit and Knatter	Direct	118	-	118	45
Fit and Fed	Direct	-	-	-	1,486
Other Events	Direct	610	-	610	3,887
Feed the Family	Direct	4,504	-	4,504	5,218
Wellbeing Packs	Direct	-	-	-	300
Ghana Midwife	Direct	980	-	980	-
Tuck Shop costs	Direct	3,017	-	3,017	1,758
Queens Jubilee / Coronation	Direct	602	-	602	2,424
Cosy Cwtch	Direct	14,013	-	14,013	5,621
Legal and professional	Direct	6,787	-	6,787	15,150
Accountancy and Payroll Costs	Direct	-	1,680	1,680	1,620
Volunteer Expenses	Direct	-	-	-	405
General expenses	Direct	4,417	-	4,417	3,568
Fundraising Costs	Direct	1,543	-	1,543	1,513
Depreciation on fixtures & equipment	Direct	64,490	-	64,490	34,098
		<u>162,403</u>	<u>1,680</u>	<u>164,083</u>	<u>136,483</u>

4. Creditors: Amounts Falling Due  
Within One Year

	2024 £	2023 £
Accruals	1,320	1,200
<b>Total Creditors</b>	<u><u>1,320</u></u>	<u><u>1,200</u></u>

Lee Gardens Pool Committee CIO

Notes to the financial statements  
for the year ended 31 March 2024

<b>5. Funds</b>		<b>Profit and Loss Account</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
	<b>At 1 April 2023</b>	574,885	574,885
	Net Incoming Resources	(28,160)	(28,160)
	<b>At 31 March 2024</b>	<u>546,725</u>	<u>546,725</u>

**6. Related Party Transactions**  
No related party transactions took place during the year.

**7. Restricted and Designated Funds**

	At 01/04/23	Incoming Resources	Outgoing Resources	Transfers	At 31/03/24
	£	£	£	£	£
<b>Restricted Funds</b>					
Feed the Family	-	-	(4,504)	4,504	-
Community Matters Fund	-	11,419	-	-	11,419
Pen Rhiw Wind Farm	-	7,222	(4,899)	-	2,323
Winter of Wellbeing	3,219	-	-	-	3,219
Staff Wages	7,915	7,000	(14,915)	-	-
Climate Action Boost Grant	9,762	540	(3,439)	-	6,863
TNCLF Project	448,275	15,788	(58,196)	-	405,867
Hubbub Community Fridge Grant	-	1,000	-	-	1,000
Alex Ferry Foundation	4,280	5,000	(4,731)	-	4,549
Cosy Cwtch	1,754	15,398	(16,077)	-	1,075
Family Craft	223	-	-	-	223
Queens Jubilee	1,506	-	(602)	-	904
Shared Prosperity Fund	-	32,427	(26,544)	-	5,883
WCVA Landfill Communities Grant	31,036	-	(3,106)	-	27,930
	<u>507,970</u>	<u>95,794</u>	<u>(137,013)</u>	<u>4,504</u>	<u>471,255</u>
<b>Unrestricted Funds</b>	66,915	40,129	(27,070)	(4,504)	75,470
<b>Total Funds</b>	<u>574,885</u>	<u>135,923</u>	<u>164,083</u>	<u>-</u>	<u>546,725</u>

**LEE GARDENS POOL COMMITTEE**

England & Wales - Charity number 1171621

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# Accounts

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**Charity Registration number 1171621**

**Lee Gardens Pool Committee CIO**

**Charitable incorporated Organisation**

**Independent Examiners Report &  
Accounts for the year ended 31 March 2023**



## Lee Gardens Pool Committee CIO

### Charity information

Trustees	Diane Locke Barbara Lesley Furlong Joanne Neads Adam Stephen Fox Cara Jane Taylor Susan Grandon Rachel Collins
Secretary	Diane Locke
Charity number	1171621
Registered office	12 Railway Terrace Penrhiwceiber Mountain Ash CF45 3ST
Accountants	R H Jeffs & Rowe Ltd Chartered Accountants 27/28 Geiliwastad Road Pontypridd CF37 2HW
Bankers	Lloyds Bank



## Lee Gardens Pool Committee CIO

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## **Lee Gardens Pool Committee CIO**

### **Trustees' report for the year ended 31 March 2023**

The trustees present their report and the 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 accounts (Page 7).

#### **Constitution and Objects**

The Charity is governed by a Charitable Incorporated Organisation (CIO) Foundation document registered on the 15th February 2017 the charity registration number is 1171621.

The objects of the CIO are as follows:

To promote for the benefit of the inhabitants of Penrhiwceiber and the surrounding area the provision of facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the charity's aims and objectives and details of the activities that have taken place during the year can be found later in this report.

#### **Organisational Structure**

The trustees who have served the charity during the period are shown on the information page.

The Charity is responsible for maintaining the grounds and its contents in a suitable state of repair for use by those who live in the surrounding area. It raises income through fundraising, grants and donations. A small tuck shop also provides a small income as does the sale of pre-loved items.

New trustees are selected owing to the skills needed.

#### **Financial Review**

Total incoming resources for the period came to £342,793. This came from fundraising activities, grants and donations. £136,483 has been expended leaving net incoming resources for the year of £206,310 with £266,114 also capitalised into fixed assets during the year.

#### **Review of Activities**

Lee Gardens Pool Committee work hard to provide a range of weekly activities and seasonal events to benefit the inhabitants of Penrhiwceiber and the surrounding areas. The activities are free and are intended to reduce loneliness and isolation and increase participation within the local community. Training opportunities are also available which enable people to gain skills to help them access employment or become more informed volunteers. The on-site tuck shop provides refreshments at a very reasonable price. Activities are held throughout the year to engage with individuals, families and the elderly.



Lee Gardens Pool Committee CIO

Trustees' report  
for the year ended 31 March 2023

..... continued

**Investment Policy**

The charity's liquid assets have been placed in a current account, thus keeping the monies readily available should they be required

**Reserves Policy**

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs. Any additional reserves are held to provide a capital fund for repairs that will be required to upkeep the facility. The trustees understand that reserves will need to be increased to continue with the ongoing maintenance of the paddling pool.

**Risk Management**

The trustees are aware of the operational and financial risks which the Charity faces and regularly review those risks to mitigate against any impact they may have on the charity.

The trustees have a healthy volunteer bank which aids in the running of the charity, recruitment and succession planning for volunteers and trustees alike is important.

**Statement of Trustee Responsibilities**

Law applicable to charities in England and Wales required the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- \* Select suitable accounting policies and then apply them consistently;
- \* Observe the methods and principles in the Charities SORP;
- \* Make judgements and estimates that are reasonable and prudent;
- \* State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- \* Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Signed Trustee: Doche 25/07/23



## Independent Examiner's Report to the Trustees of Lee Gardens Pool Committee CIO Charitable

I report on the financial statements of the company for the year ended 31 March 2023 as set out on pages 4 to 8.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

### Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of financial statements. The trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

It is my responsibility to:

- 1) examine the financial statements under Section 145 of the Charities Act;
- 2) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- 3) to state where particular matters have come to my attention.

### Basis of independent examiner's statement

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements 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:

- to keep accounting records in accordance with section 130 of the Charities Act; and

- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mr. R E Thomas BSc FCA on behalf of  
R H Jeffs & Rowe Ltd  
Chartered Accountants  
Pontypridd

25 July 2023



**Lee Gardens Pool Committee CIO**

**Statement of Financial Activities  
for the year to 31 March 2023**

	Notes	Unrestricted	Restricted	Total year to 31/03/23	Total year to 31/03/22
		£	£	£	£
<b>Income and Endowments</b>					
Incoming resources from charitable activities:					
- Grants		13,418	299,990	313,408	389,165
- Tuck Shop		4,078	-	4,078	-
- Table Sale		7,800	-	7,800	-
Voluntary income:					
Gifts, donations and other income		17,507		17,507	13,339
<b>Total Income and Endowments</b>		<b>42,803</b>	<b>299,990</b>	<b>342,793</b>	<b>402,504</b>
<b>Expenditure</b>					
Charitable activities					
- Expenditure on Charitable activities	<b>3</b>	30,374	104,489	134,863	65,627
- Governance costs	<b>3</b>	1,620	-	1,620	1,200
<b>Total Expenditure</b>		<b>31,994</b>	<b>104,489</b>	<b>136,483</b>	<b>66,827</b>
<b>Movement in total funds for the year:</b>					
<b>Net Incoming (Outgoing) resources before transfers</b>		10,809	195,501	206,310	335,677
<b>Net Incoming (Outgoing) resources</b>		10,809	195,501	206,310	335,677
<b>Total Funds brought forward</b>		56,107	312,468	368,575	32,898
<b>Total Funds carried forward</b>		<b>66,916</b>	<b>507,969</b>	<b>574,885</b>	<b>368,575</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All incoming resources and resources expended derive from continuing activities.



**Lee Gardens Pool Committee CIO**  
**Company Registration number 1171621**  
**Balance sheet**  
**as at 31 March 2023**

		2023		2022	
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	2		517,007		284,991
<b>Current Assets</b>					
Cash at bank and in hand			59,079	84,784	
			59,079	84,784	
<b>Creditors: amounts falling due within one year</b>	4	(1,200)		(1,200)	
<b>Net Current assets</b>			57,879		83,584
<b>Total Assets Less Current Liabilities</b>			574,886		368,575
<b>The Funds of the Charity</b>					
Unrestricted Funds	7		66,916		56,107
Restricted Funds	7		507,969		312,468
<b>Total Charity Funds</b>			574,885		368,575

The note on pages 4-7 form part of these accounts.

The financial statements were approved by the Trustee Board on and signed on its behalf by :

..... *Diane Locke* ..... 25/07/23  
**Diane Locke**



## Lee Gardens Pool Committee CIO

### Notes to the financial statements for the year ended 31 March 2023

#### 1. Accounting policies

##### 1.1. Accounting convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees have considered the going concern status of the charity over the next year and confirm there are no material uncertainties.

##### 1.2. Taxation

The Centre, being a registered charity, has no income that would attract income tax.

##### 1.3. Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

##### 1.4. Fund Accounting

The unrestricted funds of the Charity comprise those monies which are available to be used towards the meeting of the charitable objectives of the Charity at the discretion of the Management Committee.

The restricted funds are monies raised or received for a specific purpose and accounted for in accordance with the donors imposed conditions.

##### 1.5. Resources expended

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

##### 1.6. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment     33% per annum on a reducing balance basis



## Lee Gardens Pool Committee CIO

### Notes to the financial statements for the year ended 31 March 2023

#### 1.7. Debtors

Trade debtors and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any discounts due.

#### Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Tangible fixed assets	Fixtures, fittings and Equipment	Total
	£	£
<b>Cost</b>		
At 1 April 2022	302,506	302,506
Additions	266,114	266,114
At 31 March 2023	<u>568,620</u>	<u>568,620</u>
<b>Depreciation</b>		
At 1 April 2022	17,515	17,515
Charge for the year	34,098	34,098
At 31 March 2023	<u>51,613</u>	<u>51,613</u>
<b>Net book values</b>		
At 31 March 2023	<u>517,007</u>	<u>517,007</u>
At 1 April 2022	<u>284,991</u>	<u>284,991</u>



## Lee Gardens Pool Committee CIO

### Notes to the financial statements for the year ended 31 March 2023

#### 3. Total Expenditure

	Basis of Allocation	Charitable Activities £	Governance £	Total Year to 31/03/23 £	Total Year to 31/03/22 £
Wages and salaries	Direct	21,229	-	21,229	18,693
Marketing	Direct	636	-	636	-
Rent payable	Direct	-	-	-	1,440
Insurance	Direct	2,946	-	2,946	1,949
Light and heat	Direct	654	-	654	-
Cleaning	Direct	-	-	-	49
Repairs and maintenance	Direct	3,527	-	3,527	2,693
Security costs	Direct	1,130	-	1,130	-
Printing, postage and stationery	Direct	759	-	759	295
RCT Shared Prosperity Fund	Direct	14,999	-	14,999	-
Community Fridge	Direct	3,001	-	3,001	-
Alex Ferry Foundation	Direct	720	-	720	-
Water	Direct	-	-	-	53
Computer Software	Direct	-	-	-	315
Equipment Costs	Direct	9,398	-	9,398	1,400
Training costs	Direct	250	-	250	-
Hire of Equipment	Direct	141	-	141	-
Knit and Knatter	Direct	45	-	45	263
Fit and Fed	Direct	1,486	-	1,486	2,777
Other Events	Direct	3,887	-	3,887	6,891
Feed the Family	Direct	5,218	-	5,218	10,436
Wellbeing Packs	Direct	300	-	300	61
RCT Summer of Fun & Winter Wellbeing	Direct	-	-	-	8,347
Bore Hole for Oyoko Village Ghana	Direct	-	-	-	4,223
Tuck Shop costs	Direct	1,758	-	1,758	-
Queens Jubilee	Direct	2,424	-	2,424	-
Cosy Cwtch	Direct	5,621	-	5,621	-
Legal and professional	Direct	15,150	-	15,150	-
Accountancy and Payroll Costs	Direct	-	1,620	1,620	1,200
Bank charges	Direct	-	-	-	60
Volunteer Expenses	Direct	405	-	405	135
General expenses	Direct	3,568	-	3,568	1,319
Fundraising Costs	Direct	1,513	-	1,513	513
Depreciation on fixtures & equipment	Direct	34,098	-	34,098	3,715
		<u>134,863</u>	<u>1,620</u>	<u>136,483</u>	<u>66,827</u>

#### 4. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	1,200	1,200
<b>Total Creditors</b>	<u><u>1,200</u></u>	<u><u>1,200</u></u>



## Lee Gardens Pool Committee CIO

### Notes to the financial statements for the year ended 31 March 2023

5. Funds	Profit and loss account £	Total £
<b>Balance brought forward</b>	368,575	368,575
Net incoming resources	206,310	206,310
<b>At 31 March 2023</b>	574,885	574,885

#### 6. Related Party Transactions

No Related Party transactions took place during the year.

#### 7. Restricted and Designated Funds

	At 01/04/22 £	Incoming Resources £	Outgoing Resources £	At 31/03/23 £
Feed the Family	-	2,500	(2,500)	-
Fit & Fed	423	500	(923)	-
Hygiene Materials	511	-	(511)	-
Winter of Wellbeing	-	3,519	(300)	3,219
Staff Wages	12,144	17,000	(21,229)	7,915
Big Lunch	42	-	(42)	-
Climate Action Boost Grant	14,895	-	(5,133)	9,762
TNCLF Project	254,269	235,952	(41,947)	448,274
UK Earth Hour Grant	197	-	(197)	-
Hubbub Community Fridge Grant	3,000	-	(3,000)	-
Alex Ferry Foundation	-	5,000	(720)	4,280
Cosy Cwtch	-	7,352	(5,598)	1,754
Family Craft	-	2,490	(2,267)	223
Queens Jubilee	-	3,930	(2,424)	1,506
Shared Prosperity Fund	-	14,999	(14,999)	-
WCVA Landfill Communities Grant	26,987	6,748	(2,699)	31,036
	312,468	299,990	(104,489)	507,969
<b>Unrestricted Funds</b>	56,107	42,803	(31,994)	66,916
<b>Total Funds</b>	368,575	342,793	136,483	574,885



**LEE GARDENS POOL COMMITTEE**

England & Wales - Charity number 1171621

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# Accounts

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**Charity Registration number 1171621**

**Lee Gardens Pool Committee CIO**

**Charitable Incorporated Organisation**

**Independent Examiners Report &  
Accounts for the year ended 31 March 2022**

## **Lee Gardens Pool Committee CIO**

### **Charity information**

<b>Trustees</b>	<b>Diane Locke Barbara Lesley Furlong Joanne Neads Adam Stephen Fox Cara Jane Taylor</b>
<b>Secretary</b>	<b>Diane Locke</b>
<b>Charity number</b>	<b>1171621</b>
<b>Registered office</b>	<b>12 Railway Terrace Penrhiwceiber Mountain Ash CF45 3ST</b>
<b>Accountants</b>	<b>R H Jeffs &amp; Rowe Ltd Chartered Accountants 27/28 Gelliwastad Road Pontypridd CF37 2HW</b>
<b>Bankers</b>	<b>Lloyds Bank</b>

## **Lee Gardens Pool Committee CIO**

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## **Lee Gardens Pool Committee CIO**

### **Trustees' report for the year ended 31 March 2022**

The trustees present their report and the financial statements for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts (Page 7).

#### **Constitution and Objects**

The Charity is governed by a Charitable Incorporated Organisation (CIO) Foundation document registered on the 15th February 2017 the charity registration number is 1171621.

The objects of the newly formed CIO are as follows:

To promote for the benefit of the inhabitants of Penrhiwceiber and the surrounding area the provision of facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the charity's aims and objectives and details of the activities that have taken place during the year can be found later in this report.

#### **Organisational Structure**

The trustees who have served the charity during the period are shown on the information page.

The Charity is responsible for maintaining the grounds and its contents in a suitable state of repair for use by those who live in the surrounding area. It raises income through fundraising, grants and donations. A small tuck shop also provides a small income as does the sale of pre-loved items.

New trustees are selected owing to the skills needed.

#### **Financial Review**

Total incoming resources for the period came to £402,054. This came from fundraising activities, grants and donations. £66,827 has been expended leaving net incoming resources for the year of £335,677.

#### **Review of Activities**

Lee Gardens Pool Committee work hard to provide a range of weekly activities and seasonal events to benefit the inhabitants of Penrhiwceiber and the surrounding areas. The activities are free and are intended to reduce loneliness and isolation and increase participation within the local community. Training opportunities are also available which enable people to gain skills to help them access employment or become more informed volunteers. The on-site tuck shop provides refreshments at a very reasonable price. Activities are held throughout the year to engage with individuals, families and the elderly.



## **Independent Examiner's Report to the Trustees of Lee Gardens Pool Committee CIO Charitable**

I report on the financial statements of the company for the year ended 31 March 2022 as set out on pages 4 to 8.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of financial statements. The trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

It is my responsibility to:

- 1) examine the financial statements under Section 145 of the Charities Act;
- 2) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- 3) to state where particular matters have come to my attention.

### **Basis of independent examiner's statement**

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements 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:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mr. R E Thomas BSc FCA on behalf of  
R H Jeffs & Rowe Ltd  
Chartered Accountants  
Pontypridd

8 September 2022

**Lee Gardens Pool Committee CIO**

**Statement of Financial Activities  
for the year to 31 March 2022**

	Notes	Unrestricted	Restricted	Total year to 31/03/22	Total year to 31/03/21
		£	£	£	£
<b>Income and Endowments</b>					
Incoming resources from charitable activities:					
- Grants		46,814	342,351	389,165	62,197
Voluntary income:					
- Gifts, donations and other income		13,339	-	13,339	2,675
<b>Total Income and Endowments</b>		<u>60,153</u>	<u>342,351</u>	<u>402,504</u>	<u>64,872</u>
<b>Expenditure</b>					
Charitable activities					
- Expenditure on Charitable activities	3	25,771	39,856	65,627	77,972
- Governance costs	3	1,200	-	1,200	810
<b>Total Expenditure</b>		<u>26,971</u>	<u>39,856</u>	<u>66,827</u>	<u>78,782</u>
<b>Movement in total funds for the year:</b>					
<b>Net Incoming (Outgoing) resources before transfers</b>		33,182	302,495	335,677	(13,910)
<b>Net Incoming (Outgoing) resources</b>		<u>33,182</u>	<u>302,495</u>	<u>335,677</u>	<u>(13,910)</u>
<b>Total Funds brought forward</b>		22,925	9,973	32,898	46,808
<b>Total Funds carried forward</b>		<u>56,107</u>	<u>312,468</u>	<u>368,575</u>	<u>32,898</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All incoming resources and resources expended derive from continuing activities.

**Lee Gardens Pool Committee CIO**  
**Company Registration number 1171621**  
**Balance sheet**  
**as at 31 March 2022**

		2022		2021	
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	2		284,991		9,314
<b>Current Assets</b>					
Cash at bank and in hand		84,784		64,195	
		84,784		64,195	
<b>Creditors: amounts falling due within one year</b>	<b>4</b>	(1,200)		(40,611)	
<b>Net Current assets</b>			83,584		23,584
<b>Total Assets Less Current Liabilities</b>			368,575		32,898
<b>The Funds of the Charity</b>					
Unrestricted Funds	6		56,107		22,925
Restricted Funds	6		312,468		9,973
<b>Total Charity Funds</b>			368,575		32,898

The note on pages 4-7 form part of these accounts.

The financial statements were approved by the Trustee Board on 23 August 2022 and signed on its behalf by :-

.....*Diane Locke*.....

**Diane Locke**

## Lee Gardens Pool Committee CIO

### Notes to the financial statements for the year ended 31 March 2022

#### 1. Accounting policies

##### 1.1. Accounting convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

##### 1.2. Taxation

The Centre, being a registered charity, has no income that would attract income tax.

##### 1.3. Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

##### 1.4. Fund Accounting

The unrestricted funds of the Charity comprise those monies which are available to be used towards the meeting of the charitable objectives of the Charity at the discretion of the Management Committee.

The restricted funds are monies raised or received for a specific purpose and accounted for in accordance with the donors imposed conditions.

##### 1.5. Resources expended

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

##### 1.6. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment      33% per annum on a reducing balance basis

Lee Gardens Pool Committee CIO

Notes to the financial statements for the year ended 31 March 2022

<b>2. Tangible fixed assets</b>	<b>Fixtures, fittings and Equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2021	23,114	23,114
Additions	279,392	279,392
At 31 March 2022	<u>302,506</u>	<u>302,506</u>
<b>Depreciation</b>		
At 1 April 2021	13,800	13,800
Charge for the year	3,715	3,715
At 31 March 2022	<u>17,515</u>	<u>17,515</u>
<b>Net book values</b>		
At 31 March 2022	<u>284,991</u>	<u>284,991</u>
At 1 April 2021	<u>9,314</u>	<u>9,314</u>

Lee Gardens Pool Committee CIO

Notes to the financial statements for the year ended 31 March 2022

**3. Total Expenditure**

	Basis of Allocation	Charitable Activities	Governance	Total Year to 31/03/22	Total Year to 31/03/21
		£	£	£	£
Wages and salaries	Direct	18,693	-	18,693	15,325
Rent payable	Direct	1,440	-	1,440	-
Insurance	Direct	1,949	-	1,949	1,924
Cleaning	Direct	49	-	49	-
Repairs and maintenance	Direct	2,693	-	2,693	522
Printing, postage and stationery	Direct	295	-	295	168
Water	Direct	53	-	53	5
Computer Software	Direct	315	-	315	146
Equipment Costs	Direct	1,400	-	1,400	738
Knit and Knatter	Direct	263	-	263	2,938
Fit and Fed	Direct	2,777	-	2,777	49
Other Events	Direct	6,891	-	6,891	2,509
Feed the Family	Direct	10,436	-	10,436	30,284
Wellbeing Packs	Direct	61	-	61	7,911
Art Projects	Direct	-	-	-	8,196
Phone a Friend	Direct	-	-	-	500
RCT Summer of Fun & Winter Wellbeing	Direct	8,347	-	8,347	-
Bore Hole for Oyoko Village Ghana	Direct	4,223	-	4,223	-
Accountancy and Payroll Costs	Direct	-	1,200	1,200	810
Professional Fees	Direct	-	-	-	500
Bank charges	Direct	60	-	60	-
Volunteer Expenses	Direct	135	-	135	-
General expenses	Direct	1,319	-	1,319	1,342
Fundraising Costs	Direct	513	-	513	327
Depreciation on fixtures & equipment	Direct	3,715	-	3,715	4,588

**Lee Gardens Pool Committee CIO**

**Notes to the financial statements for the year ended 31 March 2022**

<u>65,627</u>	<u>1,200</u>	<u>66,827</u>	<u>78,782</u>
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**Lee Gardens Pool Committee CIO**

**Notes to the financial statements for the year ended 31 March 2022**

<b>4.</b>	<b>Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Accruals	1,200	600
	Deferred Income	-	40,011
	<b>Total Creditors</b>	<b>1,200</b>	<b>40,611</b>

<b>5.</b>	<b>Funds</b>	<b>Profit and loss account</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
	<b>Balance brought forward</b>	32,898	32,898
	Net incoming resources	335,677	335,677
	<b>At 31 March 2022</b>	<b>368,575</b>	<b>368,575</b>

<b>6.</b>	<b>Restricted and Designated Funds</b>	<b>At</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>At</b>
		<b>01/04/21</b>	<b>Resources</b>	<b>Resources</b>	<b>31/03/22</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Feed the Family	-	2,000	(2,000)	-
	Christmas Tree Lights	1,243	-	(1,243)	-
	Fit & Fed	-	3,700	(3,277)	423
	Hygiene Materials	-	750	(239)	511
	Community Matters Fund	-	4,200	(4,200)	-
	Christmas Meal	-	1,220	(1,220)	-
	Phone-A-Friend	-	500	(500)	-
	Caring Through Crisis	-	1,352	(1,352)	-
	Staff Wages	8,730	22,107	(18,693)	12,144
	Big Lunch	-	250	(208)	42
	Climate Action Boost Grant	-	14,895	-	14,895
	TNCLF Project	-	287,377	(6,121)	281,256
	UK Earth Hour Grant	-	1,000	(803)	197
	Hubbub Community Fridge Grant	-	3,000	-	3,000
		<u>9,973</u>	<u>342,351</u>	<u>(39,856)</u>	<u>312,468</u>
	<b>Unrestricted Funds</b>	<u>22,925</u>	<u>60,153</u>	<u>(26,971)</u>	<u>56,107</u>
	<b>Total Funds</b>	<u><u>32,898</u></u>	<u><u>402,504</u></u>	<u><u>66,827</u></u>	<u><u>368,575</u></u>

**LEE GARDENS POOL COMMITTEE**

England & Wales - Charity number 1171621

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# Accounts

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Charity Registration number 1171621

Lee Gardens Pool Committee CIO

Charitable Incorporated Organisation

Independent Examiners Report &  
Accounts for the year ended 31 March 2021

**Lee Gardens Pool Committee CIO**

**Charity information**

Trustees	Diane Locke Barbara Lesley Furlong Elaine Atherton Joanne Neads Adam Stephen Fox Eleanor Mary Murphy Cara Jane Taylor
Secretary	Diane Locke
Charity number	1171621
Registered office	12 Railway Terrace Penrhiwceiber Mountain Ash CF45 3ST
Accountants	R H Jeffs & Rowe Ltd Chartered Accountants 27/28 Gelliwastad Road Pontypridd CF37 2HW
Bankers	Lloyds TSB Bank plc

## Lee Gardens Pool Committee CIO

### Contents

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Accountants' report	3
Statement of Financial Activities	4
Balance sheet	5
Notes to the financial statements	6 - 8

## Lee Gardens Pool Committee CIO

### Trustees' report for the year ended 31 March 2021

The trustees present their report and the financial statements for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts (Page 7).

#### Constitution and Objects

The Charity is governed by a Charitable Incorporated Organisation (CIO) Foundation document registered on the 15th February 2017 the charity registration number is 1171621.

The objects of the newly formed CIO are as follows:

To promote for the benefit of the inhabitants of Penrhiwceiber and the surrounding area the provision of facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the charity's aims and objectives and details of the activities that have taken place during the year can be found later in this report.

#### Organisational Structure

The trustees who have served the charity during the period are shown on the information page.

The Charity is responsible for maintaining the grounds and its contents in a suitable state of repair for use by those who live in the surrounding area. It raises income through fundraising, grants and donations. A small tuck shop also provides a small income as does the sale of pre-loved items.

New trustees are selected owing to the skills needed.

#### Financial Review

Total incoming resources for the period came to £64,872. This came from fundraising activities, grants and donations. £78,784 has been expended leaving net outgoing resources for the year of (£13,912).

#### Review of Activities

The main activity is the opening of the children's swimming pool during the school summer holidays. Entry is free. The on-site tuck shop provides refreshments at a very reasonable price. Activities are held throughout the year which are intended to bring the community together.

The tuck shop is open from April to December. Other December activities include Winter Wonderland, Santa's Grotto and the turning on ceremony for the Christmas lights.

Lee Gardens Pool Committee CIO

Trustees' report  
for the year ended 31 March 2021

..... continued

**Investment Policy**

The charity's liquid assets have been placed in a current account, thus keeping the monies readily available should they be required

**Reserves Policy**

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs. Any additional reserves are held to provide a capital fund for repairs that will be required to upkeep the facility. The trustees understand that reserves will need to be increased to continue with the ongoing maintenance of the paddling pool.

**Risk Management**

The trustees are aware of the operational and financial risks which the Charity faces and regularly review those risks to mitigate against any impact they may have on the charity.

The trustees have a healthy volunteer bank which aids in the running of the charity, recruitment and succession planning for volunteers and trustees alike is important.

**Statement of Trustee Responsibilities**

Law applicable to charities in England and Wales required the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- \* Select suitable accounting policies and then apply them consistently;
- \* Observe the methods and principles in the Charities SORP;
- \* Make judgements and estimates that are reasonable and prudent;
- \* State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- \* Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Signed Trustee:           Bloche          

4 March 2022

## Independent Examiner's Report to the Trustees of Lee Gardens Pool Committee CIO Charitable

I report on the financial statements of the company for the year ended 31 March 2021 as set out on pages 4 to 8.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

### Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of financial statements. The trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- 1) examine the financial statements under Section 145 of the Charities Act;
- 2) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- 3) to state where particular matters have come to my attention.

### Basis of independent examiner's statement

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements 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:

- to keep accounting records in accordance with section 130 of the Charities Act; and

- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mr. R E Thomas BSc FCA on behalf of  
R H Jeffs & Rowe Ltd  
Chartered Accountants  
Pontypridd

8 March 2022

Lee Gardens Pool Committee CIO

Statement of Financial Activities  
for the year to 31 March 2021

	Notes		Total	Total
	Unrestricted	Restricted	year to	year to
			31/03/21	31/03/20
	£	£	£	£
<b>Income and Endowments</b>				
Incoming resources from charitable activities:				
- Grants	-	62,383	62,383	42,794
Voluntary income:				
- Gifts, donations and other income	2,675	-	2,675	9,922
<b>Total Income and Endowments</b>	<u>2,675</u>	<u>62,383</u>	<u>65,058</u>	<u>52,716</u>
<b>Expenditure</b>				
Charitable activities				
- Expenditure on Charitable activities	25,562	52,410	77,972	45,224
- Governance costs	810	-	810	600
<b>Total Expenditure</b>	<u>26,372</u>	<u>52,410</u>	<u>78,782</u>	<u>45,824</u>
<b>Movement in total funds for the year:</b>				
<b>Net Incoming (Outgoing) resources before transfers</b>	(23,697)	9,973	(13,724)	6,892
<b>Net Incoming (Outgoing) resources</b>	<u>(23,697)</u>	<u>9,973</u>	<u>(13,724)</u>	<u>6,892</u>
<b>Total Funds brought forward</b>	46,808	-	46,808	26,551
<b>Total Funds carried forward</b>	<u>23,111</u>	<u>9,973</u>	<u>33,084</u>	<u>33,443</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All incoming resources and resources expended derive from continuing activities.

Lee Gardens Pool Committee CIO

Company Registration number 1171621

Balance sheet

as at 31 March 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	2		9,314		11,256
<b>Current Assets</b>					
Debtors			-	402	
Cash at bank and in hand		64,195		24,470	
		<u>64,195</u>		<u>24,872</u>	
<b>Creditors: amounts falling due within one year</b>	3	<u>(40,611)</u>		<u>10,680</u>	
<b>Net Current assets</b>			<u>23,584</u>		<u>35,552</u>
<b>Total Assets Less Current Liabilities</b>			<u>32,898</u>		<u>46,808</u>
<b>The Funds of the Charity</b>					
Unrestricted Funds	5		(29,299)		46,808
Restricted Funds	5		62,197		-
<b>Total Charity Funds</b>			<u>32,898</u>		<u>46,808</u>

The note on pages 4-7 form part of these accounts.

The financial statements were approved by the Trustee Board on 4 March 2022 and signed on its behalf by :-



Diane Locke

Notes to the financial statements for the year ended 31 March 2021

**1. Accounting policies**

**1.1. Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

**1.2. Taxation**

The Centre, being a registered charity, has no income that would attract income tax.

**1.3. Incoming resources**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

**1.4. Fund Accounting**

The unrestricted funds of the Charity comprise those monies which are available to be used towards the meeting of the charitable objectives of the Charity at the discretion of the Management Committee.

The restricted funds are monies raised or received for a specific purpose and accounted for in accordance with the donors imposed conditions.

**1.5. Resources expended**

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

**1.6. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment    33% per annum on a reducing balance basis

Lee Gardens Pool Committee CIO

Notes to the financial statements for the year ended 31 March 2021

2.	<b>Tangible fixed assets</b>	<b>Fixtures, fittings and Equipment</b>	<b>Total</b>
		£	£
	<b>Cost</b>		
	At 1 April 2020	20,468	20,468
	Additions	2,646	2,646
	At 31 March 2021	<u>23,114</u>	<u>23,114</u>
	<b>Depreciation</b>		
	At 1 April 2020	9,212	9,212
	Charge for the year	4,588	4,588
	At 31 March 2021	<u>13,800</u>	<u>13,800</u>
	<b>Net book values</b>		
	At 31 March 2021	<u>9,314</u>	<u>9,314</u>
	At 1 April 2020	<u>11,256</u>	<u>11,256</u>
3.	<b>Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
		£	£
	Trade creditors	-	600
	Deferred Income	40,011	11,280
	<b>Total Creditors</b>	<u>40,011</u>	<u>10,680</u>
4.	<b>Funds</b>	<b>Profit and loss account</b>	<b>Total</b>
		£	£
	<b>Balance brought forward</b>	46,808	46,808
	Net incoming resources	(13,910)	(13,910)
	<b>At 31 March 2021</b>	<u>32,898</u>	<u>32,898</u>

Lee Gardens Pool Committee CIO

Notes to the financial statements for the year ended 31 March 2021

5. Restricted and Designated Funds

	At 01/04/20 £	Incoming Resources £	Outgoing Resources £	At 31/03/21 £
Feed the Family	-	30,213	(30,213)	-
Knit & Natter	-	800	(800)	-
Christmas Tree Lights	-	1,243	-	1,243
Facebook Art	-	2,000	(2,000)	-
Wool & Accessories	-	500	(500)	-
Hygiene Materials	-	750	(750)	-
Wellbeing Packs	-	7,500	(7,500)	-
Christmas Meal	-	750	(750)	-
Phone-A-Friend	-	500	(500)	-
Mobile Phones	-	320	(320)	-
Staff Wages	-	17,807	(9,077)	8,730
	-	<u>62,383</u>	<u>(52,410)</u>	<u>9,973</u>
<b>Unrestricted Funds</b>	<u>46,808</u>	<u>2,675</u>	<u>(26,372)</u>	<u>23,111</u>
<b>Total Funds</b>	<u>46,808</u>	<u>65,058</u>	<u>78,782</u>	<u>33,084</u>