

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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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

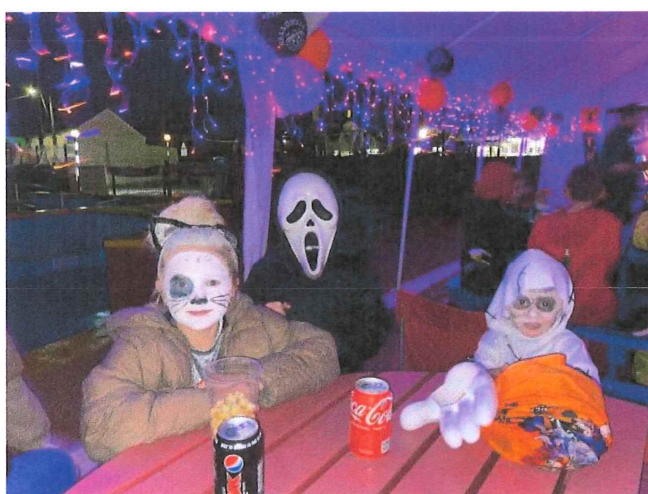
Below are a few photographs to demonstrate some of our activities.



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 12.12.2024 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 £
Income and Endowments					
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
Total Income and Endowments		<u>40,129</u>	<u>95,794</u>	<u>135,923</u>	<u>342,793</u>
Expenditure					
Charitable Activities:					
- Expenditure on Charitable activities	3	25,390	137,013	162,403	134,863
- Governance costs	3	1,680	-	1,680	1,620
Total Expenditure		<u>27,070</u>	<u>137,013</u>	<u>164,083</u>	<u>136,483</u>
Movement in Total Funds for the Year:					
Net Incoming/(Outgoing) resources before transfers		13,059	(41,219)	(28,160)	206,310
Transfer Between Funds		(4,504)	4,504	-	-
Net Incoming/(Outgoing) resources		8,555	(36,715)	(28,160)	206,310
Total Funds Brought Forward		66,915	507,970	574,885	368,575
Total Funds Carried Forward		<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
		£	£
Fixed Assets			
Tangible assets	2	474,982	517,007
Current Assets			
Cash at bank and in hand		73,063	59,078
		<u>73,063</u>	<u>59,078</u>
Creditors: amounts falling due within one year	4	<u>(1,320)</u>	<u>(1,200)</u>
Net Current assets		<u>71,743</u>	<u>57,878</u>
Total Assets Less Current Liabilities		<u>546,725</u>	<u>574,885</u>
The Funds of the Charity			
Unrestricted Funds	7	75,470	66,915
Restricted Funds	7	<u>471,255</u>	<u>507,970</u>
Total Charity Funds		<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

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

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
Total Creditors	<u>1,320</u>	<u>1,200</u>

Lee Gardens Pool Committee CIO

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

5. Funds

	Profit and Loss Account £	Total £
At 1 April 2023	574,885	574,885
Net Incoming Resources	(28,160)	(28,160)
At 31 March 2024	<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 £
Restricted Funds					
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>
Unrestricted Funds	66,915	40,129	(27,070)	(4,504)	75,470
Total Funds	<u>574,885</u>	<u>135,923</u>	<u>164,083</u>	<u>-</u>	<u>546,725</u>