

Company registration number 08026727 (England and Wales)

Charity registration number 1147008 (England and Wales)

LITTLEPORT LEISURE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

LITTLEPORT LEISURE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D Ambrose Smith Mrs Jo Webber Mr B Paddington	
Country of incorporation	United Kingdom (England and Wales)	08026727
Charity registration	England and Wales	1147008
Registered office	Littleport Leisure Community Centre Camel Road Littleport Ely CB6 1EW	
Independent examiner	Ensors First Floor Victory House, Vision Park Chivers Way, Histon Cambridge CB24 9ZR	

LITTLEPORT LEISURE

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

LITTLEPORT LEISURE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2025*

The trustees present their annual report and 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 financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the Charity are to provide sporting and recreational facilities for the residents of and visitors to Littleport and the surrounding areas. The charity works with the local community to provide affordable quality facilities to encourage health, well-being and enjoyment of sports, fitness and social activities as well as work with disadvantaged groups within the community.

We strive to increase usage of all the sporting areas within the complex despite the strong competition from local council and private sports facilities.

Public benefit

Public benefit

In shaping our objectives for the past year and planning our activities, the trustees have considered the Charity Commission's guidance on the operation of the public benefit requirement under the Charities Act 2011. The centre relies on grants and the income from fees to cover its operating costs. Affordability and access to our centre is important to us and is reflected in our pricing policy.

Achievements and performance

Significant activities and achievements against objectives

The Charity has had a good year and continues to increase the footfall of members and user groups to the centre.

LITTLEPORT LEISURE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Events

The centre continues to provide regular weekly classes such as basketball, netball, roller skating, bootcamps, badminton, korfbal, aerobics, Tae Kwan Do, football, thai boxing and pilates. Sports activities such as table tennis tables, badminton courts, pickleball and the muga pitches are available for hire.

Children's Activities

The centre also has various children's activities such as soft play, Football Fun Factory and School of Dance. A Christmas special Little City was hosted in December 2024.

Inclusive Fitness

The centre continues to provide sports and recreational activities for beginners, seniors and less able members with regular classes such as Fifty+Fitness, MS Group, move to music, Posability, chair yoga, stretch and tone and beginners pilates. Park Run is still held every Saturday which draws in large numbers of competitors.

Junior Gym

There are several supervised junior gym sessions. These sessions are offered to those aged 12 to 15 and aim to improve fitness, encourage physical activity amongst young people and reduce childhood obesity.

Women only Gym

The centre offers regular sessions in a private gym area. In addition, there are also child friendly classes such as legs, bums & tums, body conditioning, upbeat and power hour designed for parents to work out while their children play.

Social Media

During the year the centre increased the number of Facebook followers. Since the year end, there has been significant investment in marketing and upgrading systems. The centre also now uses Instagram which has seen a significant increase in followers and reaches a new audience.

Gym

A number of promotions have been operated throughout the year to raise awareness and increase participation. The centre offers membership that includes use of the gym for £35 per month and a 30-day pass for £40. There is also a Pay As You Go option for the gym and classes. The centre is aware that many people in the community suffer with their mental health and it is proven that exercise can help. From September 2024, access to gym facilities were offered at a reduced cost for those receiving Universal Credit.

Prices are very competitive compared to other centres in the area.

GP referral

The centre works with the local GP surgery to provide a programme of prescribed gym and aerobic activities to encourage, educate and improve regular participation in physical activity in patients who are at risk to the development of disease and disability.

Events

The club hosted various events such as the West Anglia scale model show, dog champions workshop, prize bingo, Christmas workshops and car boot sales.

Fieldside Cafe

Our cafe provides drinks and snacks to centre users. In addition our rooms are available for meetings, weddings and party hire. The kitchen facilities can be used by outside caterers for events.

We continue to have regular contact with East Cambs District Council sports and recreation officers for the benefit of the local inhabitants.

The centre continues to face uncertainty with rising inflation and costs. Since the year end the centre has introduced free classes included in all monthly paying memberships to enable the community to exercise at an affordable rate.

LITTLEPORT LEISURE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The Charity is showing a deficit of £30,384 (2024 - deficit of £2,523,072). The previous year deficit was due to the revaluation of the buildings.

In the current financial year there has been another significant increase in light and heat costs recharged from the Vista Academy trust. The centre is having on going discussions with the trust about how these costs have been calculated.

Reserves policy

In previous years the level of reserves have been very low. The trustees made steps to address this by selling some land owned by the charity in previous years which significantly boosted the unrestricted funds balance. However the trustees are aware that future revenues are still unknown which makes it very difficult to have a reserves policy.

Free reserves

That part of the charity's unrestricted income funds that is freely available to spend. The charity cannot quantify this amount.

Restricted funds

These are monies received from supporters/grant funders for a specific area of expenditure. They are not freely available to spend.

Unrestricted funds

These are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Major risks

The trustees and management are able to control the activities of the charity by their day to day involvement in the operations of the charity and through a system of internal controls designed to manage key risks, to give reasonable assurance as to the accuracy of financial information and to safeguard the charity's assets and reputation.

Financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due. Attention has also focused on non financial risks arising from health and safety. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

Plans for future periods

Like many other sectors, public leisure and sport was hit hard by the impact of the pandemic. This has highlighted that Charities such as these are an invaluable community asset providing services to support the mental and physical health and wellbeing of the local residents and wider society.

The charity received £3,500 (2024 - £20,023) in various grants from East Cambs District Council, Community Sports and Sport England.

Structure, governance and management

Littleport Leisure is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19 December 2016. It is registered as a charity with the Charity Commission. Anyone over the age of 16 can become a member.

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

Mr D Ambrose Smith

Mrs Jo Webber

Mr B Paddington

LITTLEPORT LEISURE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

Appointments to vacancies on the Board arising after the date of these Articles shall be decided by majority decision of the primary class members, namely the trustee directors from time to time. A trustee director appointed or reappointed by the members shall be appointed for a four year term in office. A trustee director may retire by giving written notice to the charity of at least four weeks prior to the due retirement date (provided that at least the minimum number of trustee directors will remain in office when the resignation is to take effect), and such resignation has taken effect in accordance with its terms.

No appointment or reappointment shall be permitted when the trustee director in question has held office for two or more successive terms of four years unless the continuing trustee directors resolve that there are exceptional circumstances requiring the reappointment of the trustee director. In which case the trustee director may be appointed for an unlimited number of further terms provided that each subsequent term is approved at a meeting of the members.

Newly appointed trustees are given sufficient training and instruction in order to enable them to complete their necessary duties.

Qualifying third party indemnity provisions

The Company has made qualifying third-party indemnity provisions for the benefit of its directors which were made during the year and remain in force at the date of this report.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 30 day's purchases, based on the average daily amount invoiced by suppliers during the year.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

Disclosure of information to auditors

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

David Ambrose Smith

David Ambrose Smith (Jan 23, 2026 12:20:34 GMT)

Mr D Ambrose Smith

Trustee

23/01/2026

Date:

LITTLEPORT LEISURE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LITTLEPORT LEISURE

I report to the trustees on my examination of the financial statements of Littleport Leisure (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Jayson Lawson (Jan 23, 2026 13:08:32 GMT)

Mr J Lawson FCA

Ensors

First Floor
Victory House, Vision Park
Chivers Way, Histon
Cambridge
CB24 9ZR

23/01/2026

Dated:

LITTLEPORT LEISURE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	363	3,500	3,863	867	20,023	20,890
Charitable activities	4	332,034	-	332,034	298,861	-	298,861
Total income		332,397	3,500	335,897	299,728	20,023	319,751
Expenditure on:							
Charitable activities	5	345,095	21,186	366,281	308,856	2,533,967	2,842,823
Total expenditure		345,095	21,186	366,281	308,856	2,533,967	2,842,823
Net expenditure and movement in funds		(12,698)	(17,686)	(30,384)	(9,128)	(2,513,944)	(2,523,072)
Reconciliation of funds:							
Fund balances at 1 April 2024		210,743	2,511,947	2,722,690	219,871	5,025,891	5,245,762
Fund balances at 31 March 2025		198,045	2,494,261	2,692,306	210,743	2,511,947	2,722,690

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LITTLEPORT LEISURE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		2,529,566		2,542,756
Current assets					
Debtors	11	8,758		24,568	
Cash at bank and in hand		234,416		217,547	
		243,174		242,115	
Creditors: amounts falling due within one year	12	(80,434)		(62,181)	
Net current assets			162,740		179,934
Total assets less current liabilities			2,692,306		2,722,690
The funds of the charity					
Restricted income funds	14		2,494,261		2,511,947
Unrestricted funds	15		198,045		210,743
			2,692,306		2,722,690

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

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

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

23/01/2026

The financial statements were approved by the trustees on

David Ambrose Smith

[David Ambrose Smith \(Jan 23, 2026 12:20:34 GMT\)](#)

Mr D Ambrose Smith

Trustee

LITTLEPORT LEISURE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Littleport Leisure (Limited by Guarantee) is a private company limited by guarantee incorporated in England and Wales. The registered office is Camel Road, Littleport, Cambs, CB6 1EW.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Memorandum and Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

Income from admission fees and use of facilities is recorded when receivable whenever the amount is known; otherwise it is accounted for on a cash received basis.

Income from donations and interest are included when receivable by the charity.

Local authority grants are recorded on an accruals basis to the extent that the value can be determined with some accuracy.

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Resources expended on charitable activities includes all costs of operation of the sports centre.

Governance costs include audit, accountancy fees and other costs associated with statutory requirements and governance of the Charity.

LITTLEPORT LEISURE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

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

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

Leasehold land and buildings	over the lease term
Sports equipment	20% per annum straight line
Fixtures and fittings	33% per annum straight line / 15% reducing balance

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

LITTLEPORT LEISURE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	363	-	363	867	-	867
Grants	-	3,500	3,500	-	20,023	20,023
	<u>363</u>	<u>3,500</u>	<u>3,863</u>	<u>867</u>	<u>20,023</u>	<u>20,890</u>

LITTLEPORT LEISURE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants						
Other	-	3,500	3,500	-	20,023	20,023
	-	3,500	3,500	-	20,023	20,023

4 Charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Centre activities	330,385	297,129
Interest received	1,649	1,732
	332,034	298,861

LITTLEPORT LEISURE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Staff costs	102,152	-	102,152	87,904	-	87,904
Depreciation and impairment	40,709	21,186	60,200	21,582	2,533,967	2,543,671
Administrative expenses	196,501	-	198,196	188,354	-	200,232
Advertising and staff welfare	488	-	488	109	-	109
	<u>339,850</u>	<u>21,186</u>	<u>361,036</u>	<u>297,949</u>	<u>2,533,967</u>	<u>2,831,916</u>
Share of support costs (see note)	5,245	-	5,245	10,907	-	10,907
	<u>345,095</u>	<u>21,186</u>	<u>366,281</u>	<u>308,856</u>	<u>2,533,967</u>	<u>2,842,823</u>
Analysis by fund						
Unrestricted funds	345,095	-	345,095	308,856	-	308,856
Restricted funds	-	21,186	21,186	-	2,533,967	2,533,967
	<u>345,095</u>	<u>21,186</u>	<u>366,281</u>	<u>308,856</u>	<u>2,533,967</u>	<u>2,842,823</u>

6 Accountancy fees

	2025	2024
Non-audit services		
Audit-related assurance services	4,000	5,000
All other non-audit services	1,245	5,907
Total non-audit fees	<u>5,245</u>	<u>10,907</u>

7 Trustees

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

There is insurance cover for the trustees against liability arising from their office. The premium paid is included within the premium for public liability cover.

LITTLEPORT LEISURE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Sports and recreation	3	2
Administration and management	1	1
Reception	4	4
	<hr/>	<hr/>
Total	8	7
	<hr/> <hr/>	<hr/> <hr/>
Employment costs	2025 £	2024 £
Wages and salaries	100,505	86,485
Other pension costs	1,647	1,419
	<hr/>	<hr/>
	102,152	87,904
	<hr/> <hr/>	<hr/> <hr/>

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2024 - £nil) neither were they reimbursed expenses during the year (2024 - £nil).

There were no related party transactions with charity trustees during the year (2024 - £nil). neither did any charity trustee receive payment for professional or other services supplied to the charity (2024 - £nil).

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

LITTLEPORT LEISURE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Tangible fixed assets

	Leasehold land and buildings	Sports equipment	Fixtures and fittings	Total
	£	£	£	£
Cost or valuation				
At 1 April 2024	2,500,000	95,821	61,096	2,656,917
Additions	-	20,200	912	21,112
At 31 March 2025	2,500,000	116,021	62,008	2,678,029
Depreciation and impairment				
At 1 April 2024	-	76,704	37,458	114,162
Depreciation charged in the year	21,186	9,431	3,684	34,301
At 31 March 2025	21,186	86,135	41,142	148,463
Carrying amount				
At 31 March 2025	2,478,814	29,886	20,866	2,529,566
At 31 March 2024	2,500,000	19,117	23,639	2,542,756

Land and buildings were revalued at 31 March 2024 to the estimated fair value of £2,500,000 by the trustees.

At 31 March 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £4,949,729 (2024 - £4,991,848).

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	8,422	20,051
Prepayments and accrued income	336	4,517
	8,758	24,568

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	6,149	6,538
Trade creditors	69,285	48,723
Other creditors	-	1,920
Accruals and deferred income	5,000	5,000
	80,434	62,181

LITTLEPORT LEISURE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	1,647	1,419

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

At the balance sheet date £268 (2024 - £270) of pension contributions were outstanding.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
	2,511,947	3,500	(21,186)	2,494,261
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	5,025,891	20,023	(2,533,967)	2,511,947

The restricted fund has arisen as a result of the land and buildings donated by Cambridge County Council and the Parish Council which will be transferred back in the event of the winding up of the charity. The lease term is 125 years. The balance represents the net book value of the donated land and buildings.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	210,743	332,397	(345,095)	198,045
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	219,871	299,728	(308,856)	210,743

LITTLEPORT LEISURE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Tangible assets	2,529,566	-	2,529,566	30,809	2,511,947	2,542,756
Current assets/(liabilities)	162,740	-	162,740	179,934	-	179,934
	<u>2,692,306</u>	<u>-</u>	<u>2,692,306</u>	<u>210,743</u>	<u>2,511,947</u>	<u>2,722,690</u>

17 Control

The charity is controlled by the board of trustees.