EVERYBODY HEALTH & LEISURE

England & Wales · Charity number 1156084

Details

Other names	EVERYBODY SPORT & RECREATION
Status	Registered
Legal form	Charitable company
Company number	08685939
Registered	2014-03-10
Register	View on the Charity Commission register

Contact

Address	Everybody Health & Leisure 1 Ashley Road Altrincham WA14 2DT
Phone	01625383968
Email	everybody.executiveoffice@everybody.org.uk
Website	www.everybody.org.uk

Activities

Objects: (I) THE PROVISION OR ASSISTANCE IN THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION IN THE INTEREST OF SOCIAL WELFARE SUCH FACILITIES BEING PROVIDED TO THE PUBLIC AT LARGE SAVE THAT SPECIAL FACILITIES MAY BE PROVIDED TO PERSONS WHO BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL OR ECONOMIC CIRCUMSTANCES MAY HAVE NEED OF SPECIAL FACILITIES AND SERVICES; (II) THE PROMOTION AND PRESERVATION OF GOOD HEALTH INCLUDING BUT NOT LIMITED TO THROUGH COMMUNITY PARTICIPATION IN HEALTHY RECREATION; AND(III) THE ADVANCEMENT AND SUPPORT OF EDUCATION, CULTURE, ARTS, HERITAGE AND HISTORY INCLUDING THE PROVISION OF LIBRARIES, MUSEUMS, GALLERIES, LEARNING AND INFORMATION CENTRES, ARCHIVES AND RELATED SERVICES.

Activities: The promotion and preservation of good health, provision of facilities for recreation in the interest of social welfare, these facilities are provided to the public at large. Special facilities may be provided to persons who by reason of their youth, age, infirmity or disability, poverty or social or economic circumstances may have need of special facilities and services.

Downloaded from opencharities.uk/ew/1156084

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Recreation
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** CHESHIRE EAST
- Cheshire East
- Cheshire West & Chester
- Staffordshire
- Stoke-on-trent City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£28,673,821	£27,547,250	£2,577,704	946
2024-03-31	£25,696,311	£24,794,634	£1,795,133	814
2023-03-31	£20,867,098	£21,195,305	£968,456	733
2022-03-31	£18,287,278	£19,445,981	£-12,064,337	646
2021-03-31	£6,759,229	£16,855,801	£-16,277,634	747

Downloaded from opencharities.uk/ew/1156084

Trustees

Name	Role	Appointed
ANDREW MICHAEL JAMES KOLKER	Chair	2014-02-17
ALEX TAYLOR		2018-06-01
COLIN CHAYTORS		2014-02-17
Christopher Gee		2019-10-24
HARRY KORKOU		2014-03-10
Jed Leaver		2026-05-01
Kimiyo Rickett		2018-04-10
Lata Anderson		2023-07-11
MARTIN CHRISTOPHER HARDY		2014-02-17
RICHARD MIDDLEBROOK		2014-03-10
Roderick Thomson		2024-04-29

Downloaded from opencharities.uk/ew/1156084

EVERYBODY HEALTH & LEISURE

England & Wales - Charity number 1156084

Accounts

Everybody Health & Leisure

Trustees' Report and Financial Statements

Year Ended 31st March 2025

Company Registration No: 08685939 **Charity Registration No: 1156084**

Contents Page

Chief Executive's Report	3
Trustees' Annual and Strategic Report	5
Independent Auditors Report	14
Statement of Financial Activities	18
Balance Sheet	19
Cashflow Statement	20
Notes to Financial Statements	22

Chief Executive's Report

This past year marked our 11th as a registered health and leisure charity dedicated to serving our local community. It has been an extremely busy one for our hard-working Everybody Team(s) but it has once again been very rewarding - given the range of impact on so many people and the different communities across Cheshire East.

In collaboration with our key partners, including Cheshire East Council, we have exceeded all our key performance indictors by continuing to work both collaboratively and innovatively to adapt our services, and to personalise our programmes, along with scaling our offer in the largest towns with the greatest need.

We are continually encouraged by the natural growing demand in the area for our services and we welcome all people whatever their starting point and circumstances. However, given the stark health inequalities reported across the borough – we've prioritised those with the greatest need for support; whether that is a young person gaining their first positive experience to be active or someone referred to us through our new One You Health Service.

We started the year in April 2024 by transferring in a highly skilled group of Bikeability Instructors and support staff to work directly for us. Having invested further in this important service I'm proud to see our reach into over 100 primary schools, enabling thousands of young people the important life skill – to safely ride a bike.

On 1st May, we celebrated our 10th Birthday, and we marked our decade of delivery in the area by hosting our inaugural 'Everybody Games'. We did this over 3 days at Congleton Leisure Centre and sought to involve many different audiences as we held our inclusive games on day 1, our school games on day 2 and our community games on the third and final day. With over 200 people taking part, it was a real celebration of community, activities and importantly people. The privilege of presenting medals to the many participants was my personal highlight of the year!

During the summer months we expanded our reach by opening 2 new Taste for Life Cafes by welcoming the Queens Park (Crewe) team onboard and recruiting a new team for the West Park site (in Macclesfield). These services have not only enhanced the local food and beverage offer for visitors, but they have given us the opportunity to engage new customers in health and wellbeing activities in these additional settings.

The summer months were particularly busy with key investments at Sandbach LC & Shavington LC – resulting in new flexible gym and fitness environments. However, a significant focus was on submitting our tender for the new One You Service Contract (Cheshire East Integrated Health & Lifestyles Service). We submitted this and presented our offer to commissioners in the summer and in late summer were delighted to be chosen ahead of other national providers to take on the service from 1st November 2024. This was a remarkable achievement and illustrated the high quality of our local team to take on this range of health services, which we are committed to now embedding and to reach all those people that need this support in the years ahead.

2024/25 has seen our highest ever financial turnover as an organisation, which reflects the increased operational performance and output of all our busy teams in multiple locations.

As a charity we've continued to reinvest income back into our local communities in line with our charitable objectives. Investments this year have seen considerable improvements in our sites at Sandbach LC and Shavington LC, as mentioned, but also with a brand new AGP Football Pitch in

Shavington, which we prioritised the opportunity for female participation. We made considerable investment into Macclesfield with a new state of the art fitness suite opened in December and visited by the BBC in early January to showcase the flexibility of use and demand for this site. We also opened a new site in Macclesfield town centre (Macclesfield Central), given the size of the town, community transport restrictions and the close proximity of the GP services; this new health & fitness hub will accommodate those referred into our health services or a new place of convenience for those on their fitness journey.

Whilst making important investments this year, we have ensured an improved reserves position, including a few one-off income receipts, which we will use to enable a medium term sustainable financial plan; enabling us to support even more people in the future.

Highlights of the past year include reaching 26,000 active fitness members using our facilities and over 11,000 learn to swim participants attending our swimming pools each week.

We've been pleased to once again enable our own Everybody Foundation to raise money through various initiatives led by our staff & customers. This has resulted in multiple grants being awarded to local clubs, groups and individuals to help them start or continue in sport. We have also proudly supported CRY (Cardiac Risk in the Young) with another 420 young people (aged 14-35) screened at our sites; including staff, volunteers and users.

We believe our partnership with Cheshire East Council has strengthened over the past 12-months and I'm grateful for their continued commitment to invest in local residents' health and leisure provision, as we seek to align with their many important local services for local people. We will continue to work hard to ensure maximum social and financial value for residents and all local communities in the borough.

Our loyal customers have continued to enable our charity to prosper, and it was great to read the feedback in the annual Customer Survey where we scored 8.33/10 for overall customer satisfaction. Of course, there is always more to do and improve upon and this survey has helped to inform our 2025/26 plans to continuously improve what we do across the board.

We were proud to receive a number of accolades and external awards this past year, including retaining our Investors in People status and multiple QUEST accreditations across the different facilities. We concluded the year by being named 'Business of the Year' at the East Cheshire Chamber Business Awards – this was a great recognition to our trustees, staff and volunteers who have given and achieved so much, this past year.

A sincere thank you to all the people that have contributed to this exceptional performance and made real impact to people's lives – especially our incredible 1,100+ people representing Everybody with such distinction this past year.

Looking ahead, we have many more ambitious plans for the next year and beyond – with a renewed focus on sustainability and digital! We always welcome new ideas, contributions, and opportunities to partner with like-minded people and organisations to enable us to maximise our support to the local public health agenda and ensure the very best leisure experience for all.

We look forward to working with you and for you in the future to build upon these successes.

Thomas Barton,

Chief Executive

Trustees, Directors, Principal Officers & Advisors

Everybody Health & Leisure is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. Company No. 08685939 Charity No: 1156084

Trustees
The trustees presently serving are:

Chair of the Board:
Andrew Kolker

Finance & Risk Sub Committee:
Philip Bland
Christopher Gee
Richard Middlebrook

Customers & Communities Sub Committee:
Kimiyo Rickett
Harry Korkou
Rod Thomson (appointed April 2024)
Alex Taylor

People, Performance & Planning Sub Committee:
Martin Hardy
Colin Chaytors
Lata Anderson

Auditors
Dains Audit Limited, Suite 2, Albion House, 2 Etruria Office Village, Etruria, Stoke on Trent, ST1 5RQ

Bankers
Barclays Bank, 38 Market Street, Crewe, CW1 2ET

Company Secretary
Oakwood Corporate Services

Principal Officers

Thomas Barton	Chief Executive
Kerry Shea	Director of Health & Communities (Deputy CEO)

Registered Office: 3rd Floor, 1 Ashley Road, Altrincham, WA14 2DT

Principal Office: Brooklands, Holmes Chapel Community Centre, Station Road, Holmes Chapel, CW4 8AA

Everybody Health & Leisure is governed by a Board of up to eleven Trustees. These trustees are appointed by the current Board who take into account a skills matrix and ensure a range of skills and representation from all communities. This is achieved in one of three ways:

- Any individual, based in or operating in Cheshire East is eligible for nomination to the board of trustees.
- Trustees try to ensure ongoing appropriate skills and gender balance, where any gaps are noted, they seek to appoint appropriate skills through an application process.
- Occasionally the trustees may co-opt individuals with relevant skills to strengthen the Board.

All these appointments are then ratified by Trustees at the Annual Retirement Meeting.

The day-to-day management and running of the charity has been delegated to the Chief Executive and other appointed managers.

The everybody leadership team comprises:

Tom Barton	Chief Executive
Kerry Shea	Director of Health & Communities (Deputy CEO)
Dom Crisp	Operations Director
Katie Harrop	Head of People & Governance
Dave Newport	Head of Finance & Performance
Kris Sankey	Head of Business Development

Governance

Governing Document

Everybody Health and Leisure is a company limited by guarantee and a registered charity governed by its memorandum and articles of association, incorporated in England and Wales.

Trustee Induction and Training

All trustees receive an induction into Everybody Health and Leisure and receive the appropriate paperwork. During the year the paperwork has been renewed to assist both new and established trustees. In addition, we have embarked on a programme of development including the arrangement of CPD workshops and away days for trustees. These sessions focus on governance issues for trustees including finance, structure and strategic planning.

The Trustees follow wherever applicable the Charity Commission best practise and follow a full internal governance process based upon all elements of the Charity Commission Governance Code.

Board and Sub Committees

Each Trustee holds a place on one of three sub-committees, People, Performance & Planning, Finance & Risk and Customers & Communities. These sub committees take a detailed look at certain areas of the business each quarter and then take reports regarding these areas to the full Board meeting, which takes place every three months.

Statement of Trustees Roles & Responsibilities

The trustees (who are also directors of Everybody Health and Leisure for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these 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 accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Public Benefit

The Trustees of Everybody Health & Leisure have complied with their duty to have due regard to the guidance on Public Benefit published by the Charity Commission in exercising their powers and duties. All activities have been undertaken to further Everybody Health & Leisure's purpose to ensure the promotion and preservation of good health, including but not limited to through community participation in healthy recreation. Activities are not arranged to provide any financial return to members.

Reserves Policy Statement

Reserves are the resources that a charity has, or can make available to spend, for all of the charity's purposes. The SORP explains the term "reserves", it describes them as that part of a charity's funds that are freely available.

The Charity Commission guidance, CC19, explains that designated funds should be considered when reviewing the charity's reserves, although these are not part of the general reserves. Funds need to be properly designated for a defined purpose, which should be explained in the notes to the accounts.

The Trust's reserve policy is to aim to hold enough free reserves using a risk-based approach to ensure that the Trust is able to continue all operations and services for a short period should a significant part of our income not be realised. There is also an imperative to ensure the Trust can continue to operate effectively beyond 2029 when our current contract with Cheshire East Council expires. Our current unrestricted reserves at the end of March 2025 have increased from £737,820 to £1,109,439, with our designated reserves position increasing from £1,057,313 to £1,468,265 and no restricted funds currently recognised.

While the operation of the defined benefit pension scheme does create a financial risk for the organisation, any deficit or surplus in the scheme can be managed over the medium term and so has no immediate impact on our cashflow requirements. Any Exit Contributions paid by the Contractor (Everybody) will be funded by Cheshire East Council through the Management Fee, where an Exit Contribution is paid and there is no future Annual Payment due, the Authority shall make an appropriate additional payment to Everybody. Any risks associated with changes in the level of pension scheme assets and liabilities are therefore disregarded for reserves policy purposes.

Net Assets have increased by £782,571 to £2,577,704 and "Cash at bank and in hand" has increased by £502,887 to £3,925,336.

Risk Management

The Trustees are fully aware, and take very seriously their responsibility for identifying, assessing and managing the risks of Everybody Health & Leisure. Risks are identified by the Executive Management Team and reported via the Risk Register to the Trustees.

There are several principal risks and uncertainties.

- The level of the management fee paid to Everybody Health & Leisure by Cheshire East Council. This fee is negotiated every year and ongoing efficiencies are expected
- IT system failure – the IT systems are large and complex with manual interfaces between systems, we have set up a designated fund in order to reduce the risks in this area.

The Risk Register is considered on a quarterly basis by the Finance and Risk Sub Committee, the likelihood of the risk occurring, the impact of such a risk and any mitigating action required/taken is considered as well as taking proximity and imminence into account. Risks are then RAG (Red, Amber, Green) rated.

Red/High Risks are reported to the full board. The subcommittee take a fully detailed review of every risk on the register on an annual basis.

Principal Risks	Current Controls & Mitigating Actions	Future Action Plan
Increasing budgetary pressure from payroll related legislation.	Continue to monitor price point for services, optimise internal efficiency and other opportunities.	Continual efficiency review in addition to utilisation of technology to mitigate impact of risks.
Changes to Council commissioned services resulting in loss of service, reputational and financial impact.	Fixing the management fee to reflect contractual commissioned services means any changes will require extensive public consultation.	Reputational consequences will be managed through Everybody's communication plans with Cheshire East Council leading on its policy changes and any external advice required as a result of any changes will be sought on a timely basis.
Speed of change within the field of digitisation within the sector leaves the Trust vulnerable to escalating costs and lack ability to deliver in future	Digitisation strategy being formulated to evaluate what the future looks like with a view to implementing changes over the coming years	Task force created to implement and refresh digitisation plans.
Increased competition across our Cheshire East facilities resulting in loss of memberships & associated financial impact.	Continue to monitor pricing, improve overall offer to customers and quality of service.	Proactive marketing for key sites, continual improvement of offer and pricing monitoring.

Financial Review

Investment Powers, Policy and Performance

The policy of Everybody Health & Leisure has been to invest surplus funds in the growth of the business. We aim to carry sufficient cash in the banks' current or higher interest deposit accounts to fund its predicted working capital requirement.

Surplus funds will be deposited in our Business Reserve bank account or in a high interest fixed term bond. This meets the objective of a higher return than average deposit accounts, without risking the funds, while maintaining maximum flexibility to fund new projects. The trustees are mindful to monitor the rate of return on cash deposits to ensure cash reserves are not eroded.

Results for the Year

Everybody Health & Leisure's finances have returned to a surplus position, with an increase in held reserves of £782,571 to £2,577,704. By the end of March 2025, we have again increased our fitness membership levels to over 26,000 and Learn to Swim Scheme is bigger than ever with over 11,000 children actively learning to swim at any given time.

Our overall income figure is £28,673,821. This includes £6,060,000 in respect of Donations for the use of the leisure centres which remain under the ownership of Cheshire East Borough Council and Holmes Chapel Parish Council. In addition, £2,996,039 was received relating to Grants and Contracts, of which £236,245 was received to deliver 'Bikeability cycle training' to 7,288 children and £52,779 was received from Health partners to deliver a variety of programmes targeted at improving the lives of those with long term health conditions. Income of £17,771,395 was received during the year from customers to our centres and through delivering our contracts, £1,622,201trading income was received from our social areas and our investment income in year was £159,286.

Outgoing resources totalled £27,547,250 for the year, leaving us with a Net Income of £1,126,571 for 2024/25. This Expenditure includes a notional pension service surplus of £344,000, when this is removed, we are left with a Net operating surplus of £782,571.

The total Unrestricted Funds as at the end of 2024-25 are £1,109,439 excluding our designated funds, which equate to £1,468,265 (as detailed in Note 16).

In November 2024 Everybody Health and Leisure commenced delivery of the Cheshire East Integrated Lifestyle Service Contract (commonly known as One You Cheshire East). The contract, commissioned by Cheshire East Council, saw us take full operational responsibility of the "One You Cheshire East" service, including the website, branding and programme delivery. During the first 5 months revenue of £545,390 was recognised with over 3,000 referrals to the programme. A new facility in Macclesfield Central was opened to assist with delivery of services in the north of the borough.

In May 2024 Everybody Health and Leisure were delighted to have been awarded the contract to deliver café services in Queens Park (Crewe) and at West Park (Macclesfield) until September 2025, which has subsequently been extended to include Congleton Park and until September 2029.

Going Concern

Overall Membership income has increased during the year with the several gym re-furbishments across the estate including at Macclesfield Leisure Centre. Our Learn to Swim Scheme remains successful and is larger than ever. As a result turnover continues to increase, and costs are still being tightly controlled to ensure appropriate fiscal responsibility with the Trusts resources. The Trustees and the Executive Management Team feel very confident about the future and have full confidence in our Going Concern status.

Note 1.02 further details the Accounting Policy used whilst preparing this set of Accounts in respect of being a Going Concern.

Funding Sources

Everybody Health & Leisure's principal funding sources for 2024-25 was income relating to charitable activities, our customers provided £17,771,395 of our income in the year.

Our operating contract with Cheshire East Council; this contract refers to the operating of 15 leisure centres across the Cheshire East area until 2029. During 2024-25 this value was included within the total amount received of £1,187,321 including support service costs.

Everybody Health & Leisure's Annual Report and financial statements for the year ended 31 March 2025 have been prepared by the trustees in accordance with the Charities Act 2011. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" effective 1st January 2019, in preparing the annual report and financial statements of the charity.

Key Management Personnel

An external company carries out individual job evaluations on each of the Key Management roles, this evaluation includes benchmarking against comparable positions and similar organisations. These results are considered by the People, Performance & Planning Sub Committee and a level of remuneration is recommended to the full Trustee board for their approval.

Fundraising Activities

The charity had no fundraising activities requiring disclosure under S162A of the Charities (Protection and Social Investment) Act 2016

Related Parties, Partnership Working and Network

The Charity supports many Sports Clubs, Community Groups and Voluntary Organisations with advice around funding, volunteer management and best practice guidance. Everybody Health & Leisure's support of grassroot clubs benefits the wider community by opening up opportunities for people to access sport and recreation activities.

Cheshire East Council are a significant partner and contributes to the delivery of sporting facilities in Cheshire East by providing funding to Everybody Health & Leisure in the form of a Management Fee. This funding also supports the sports development work by enabling children and adults to take part in sporting events out in the community.

Everybody Health & Leisure also holds a 23-year lease on a facility at Holmes Chapel which is owned by Holmes Chapel Parish Council, and a 10-year lease on Alderley Park facility which is owned by Alderley Park Limited. This is in addition to the facilities which are operated from and are owned by Cheshire East Borough Council.

Everybody Health & Leisure participate in several key and strategic partnerships representing the interests of our customers, and the wider Sport and Recreation arena. At a national level, Everybody Health & Leisure is a member of Community Leisure UK and UKActive.

Strategic report

The highlights of the company over the course of the year are referenced in the Chief Executive's Report. In addition, the future developments for Everybody Health & Leisure are also referred to in the Chief Executive's Report and the Trustees Annual and Strategic Report.

Everybody Health & Leisure has made no political donations or incurred any such expenditure during the financial year.

The Risk Management Statement is shown on page 9 of the Trustees Annual and Strategic Report. No hedge accounting is used by the company.

People choose their provider on a number of different factors, price being one but also quality of offering, range of classes, location, customer service and breadth of facility (e.g., squash, swimming pools etc.). Cashflows are monitored weekly and since many of our customers pay in advance, liquidity risk is easily controlled.

Employee expenditure is the largest portion of cost for Everybody as we operate in a service industry arena, as such our employees are very important to the growth and development of our business. We have implemented a pay review to ensure we pay at least National Living Wage and continue to ensure we competitive within the sector.

At Everybody, we encourage new applications from disabled persons into both paid employment and volunteer roles, we have a robust equal opportunities policy, and all managers within Everybody are trained in following and embedding this policy not only for new employees but also for current employees that may become disabled during their current service with us.

We have a budget for equipment adaptations and additional training that may be required for staff that become disabled to allow them to continue in their current role. Should continuing in their current role no longer be viable then solid alternative internal positions will be sought, following consultation with the individual involved and looking at each person's individual circumstances.

At Everybody, one of our strategic aims is to "Develop our people to be the best" and we strive to achieve that with all employees regardless of disability.

We provide employees with information on matters of concern to them as employees, in a number of ways.

Firstly, on an individual basis, all employees attend monthly team meetings with their line manager, have a bi-annual Performance Development Review where they are encouraged

to make suggestions for their development (for example request further training or mentoring etc), and regular 1-2-1's with line managers.

Secondly as a whole organisation we have a monthly staff newsletter that is provided to every employee and all employees are encouraged to suggest content, we also hold six-monthly staff presentations to which all employees are invited and involves presentations by the Chief Executive and Senior Management Teams followed by an open Question and Answer session to which all staff are encouraged to contribute.

To encourage the involvement of employees in the company's performance we have implemented a Sharing in Success Scheme, this enables employees to all receive a payment should the company make a surplus.

Post Balance Sheet Events

On 29th July 2025 Everybody Health & Leisure completed the acquisition of a gym facility in Crewe West for a total consideration of £291,000. This will allow the trust to deliver more fitness provision and broader health services in Crewe to continue to make a real difference to people living in our communities, as well as continuing to provide employment opportunities in Cheshire East with the TUPE of the current staff team (12 FTE) plus other staff members.

Also in July 2025 Everybody Health & Leisure received all relevant planning permissions to build 9 padel tennis courts at 3 of our centres, The Barony Sports Complex, Wilmslow Leisure Centre and Holmes Chapel Community Centre. Padel tennis is one of the fastest growing sports in the world and we are excited to make this inclusive game accessible to the residents of Cheshire East. The investment in this exciting new sport is likely to be in excess of £800,000, with a contribution of £490,000 from Cheshire East Council.

On 31 May 2025, despite months of intense negotiations, Middlewich Leisure Centre sadly ceased operations following the Strategic Leisure Review proposal from Cheshire East Council on 11th March 2024. Everybody Health & Leisure remain committed to leisure provision in Middlewich and are actively seeking opportunities to continue leisure provision in the town.

The Directors at this time can confirm:

a) so far as the Directors are aware, there is no relevant audit information of which the company's Auditor is unaware, and

b) they have taken all the steps that they ought to have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the company's Auditor is aware of that information.

This report, which incorporates the Strategic Report, was approved by the Trustees on 2nd December 2025, and signed on their behalf by Andrew Kolker.

Andrew Kolker - Chair, Date: 2nd December 2025

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EVERYBODY HEALTH AND LEISURE FOR THE YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of Everybody Health and Leisure for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' report thereon. The trustees are responsible for the other information contained within the Report of the Trustees. Our opinion on the financial statements does not cover the

other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the Report of the Trustees have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or

- the charitable company financial statements are not in agreement with the accounting records and returns; or

- certain disclosures of directors' remuneration specified by law are not made; or

- we have not received all the information and explanations we require for our audit.

Responsibilities of the board

As explained more fully in the Statement of the Trustee's responsibilities, as set out on page 7, the Trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the board determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board is responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board either intends to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the chartable company, including the financial reporting legislation, Companies Act 2006, taxation legislation, anti-bribery, employment, and environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors;

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Simon Hawkins (Senior statutory auditor)
for and on behalf of
Dains Audit Limited

Statutory Auditor
Chartered Accountants

Suite 2 Albion House
2 Etruria Office Village
Forge Lane
Stoke on Trent
ST1 5RQ

Date: 2nd December 2025

Statement of Financial Activities period ended 31 March 2025

	Notes	Unrestricted Funds		Restricted Funds	2024-25	2023-24
		£		£	£	£
Income:						
Donations and Legacies	2	6,124,900		-	6,124,900	5,896,793
Charitable Activities	3	17,771,395		-	17,771,395	15,421,595
Other Trading Activities	4	1,622,201		-	1,622,201	1,059,369
Investment Income		159,286		-	159,286	131,985
Grants & Contracts	5	2,979,397		16,642	2,996,039	3,186,569
Total Income		**28,657,179**		**16,642**	**28,673,821**	**25,696,311**
Expenditure on Charitable Activities						
Other Trading Activities	6	1,652,942		-	1,652,942	1,102,643
Charitable Activities	7	25,877,666	*(i)*	16,642	25,894,308	23,691,991
Total Expenditure		**27,530,608**		**16,642**	**27,547,250**	**24,794,634**
Net Income/ (Expenditure)		1,126,571		-	1,126,571	901,677
Transfers Between Funds		-		-	-	-
Other Recognised Gains/(Losses)		-		-	-	-
Actuarial (Losses)/Gains on Defined Benefit Pension Schemes		(344,000)		-	(344,000)	(75,000)
Net Movement		**782,571**		**-**	**782,571**	**826,677**
Total Funds Brought Forward		1,795,133			1,795,133	968,456
Total Funds Carried Forward		**2,577,704**		**-**	**2,577,704**	**1,795,133**

(i) *Includes defined benefit pension adjustment of £344,000, ref Note 1.15*

Balance Sheet as at 31 March 2025

	Note	31 Mar 25 £	31 Mar 24 £
Fixed Assets:			
Intangible Fixed Assets	11	-	-
Tangible Fixed Assets	12	2,583,155	2,122,116
Total Fixed Assets		2,583,155	2,122,116
Current Assets:			
Stocks		103,391	112,435
Debtors	13	1,849,254	1,129,364
Cash at bank and in hand		3,925,336	3,422,449
Total Current Assets		5,877,981	4,664,248
Liabilities:			
Creditors: amounts due within one-year	14	(4,888,869)	(4,222,741)
Net Current Assets/(Liabilities)		**989,112**	**441,507**
Total Assets Less Current Liabilities		**3,572,267**	**2,563,623**
Creditors: amounts falling due after one-year	15	(994,563)	(768,490)
Net Assets excluding pension Liability		**2,577,704**	**1,795,133**
Defined Benefit Pension Scheme Liability	18	-	-
Total Net Assets or Liabilities		**2,577,704**	**1,795,133**
Funds of the Charity:			
Unrestricted Funds	16	1,109,439	737,820
Unrestricted Designated Funds	16	1,468,265	1,057,313
Restricted Funds		-	-
Pension Reserve	18	-	-
Total Funds		**2,577,704**	**1,795,133**

These Financial Statements were approved and authorised for issue by the Board on 2nd December 2025 and signed on their behalf by Andrew Kolker.

Andrew Kolker - Chair

Cash flow Statement as at 31 March 2025

	01 April 2024 – 31 March 2025 £	01 April 2023 – 31 March 2024 £	Table
Cash Flows from operating activities			
Net cash (outflow)/inflow from operating activities	873,431	1,452,139	1
Cash Flows from investing activities			
Capital Expenditure	(478,005)	(502,240)	
Interest Income	159,286	131,985	
Sale of Assets	18,575	-	
Cash Flows from financing activities			
Loan Received		-	
Loan Repayment	(70,400)	(70,400)	
Increase/(Decrease) in cash in period	**502,887**	**1,011,484**	
Cash & Cash equivalents at the beginning of the reporting period	3,422,449	2,410,965	
Cash & Cash equivalents at the end of the reporting period	**3,925,336**	**3,422,449**	2

Table 1

	01 April 2024 - 31 March 2025 £	01 April 2023 - 31 March 2024 £
Net movement in funds for the reporting period (as per the statement of financial activities)	1,126,571	901,677
Adjustments for:		
Pension Service Cost	(344,000)	(75,000)
Sale of Assets	(18,575)	-
Depreciation charges	489,624	354,418
Interest Income	(159,286)	(131,985)
(Increase)/decrease in stocks	9,043	32,902
(Increase)/decrease in debtors	(719,890)	(594,352)
Increase/(decrease) in creditors	489,944	964,479
Net cash provided by (used in) operating activities	**873,431**	**1,452,139**

Table 2

	01 April 2024 - 31 March 2025 £	01 April 2023 – 31 March 2024 £
Cash in hand	3,925,336	3,422,449
Total cash & cash equivalents	**3,925,336**	**3,422,449**

Statement of Net Debt

	As at 01 April 2024 £	Cash Flows £	As at 31 March 2025 £
Cash	3,422,449	502,887	3,925,336
Cash equivalents	-		
Overdraft facility repayable on demand	-		
Loans falling due within one year	(70,400)	-	(70,400)
Loans falling due after more than one year	(105,600)	70,400	(35,200)
Finance lease obligations	(878,193)	(457,076)	(1,335,269)
Total	**2,368,256**	**116,211**	**2,484,467**

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

1.01 Basis of Preparation

The Accounts cover the 12-month period ended 31st March 2025; the previous year comparatives refer to the period 1st April 2023 – 31st March 2024. The financial statements are prepared under Companies Act 2006, and in accordance with the Financial Reporting Standard 102 (FRS 102) and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' (SORP 2019).

The Trust is a Public Benefit Entity registered as a charity in England and Wales and a company limited by guarantee. It was incorporated on 11 September 2013 (company number: 08685939) and registered as a charity on 10 March 2014 (charity number: 1156084). The address of the registered office is 3rd Floor, 1 Ashley Road, Altrincham, WA14 2DT.

1.02 Going Concern

The Trustees have considered the financial position of the Trust, the levels of free reserves and the 2025-26 budget; consequently, the Trustees believe that the charity is well-placed to manage its business risks successfully.

Historically, there has been a pension liability which exceeds the net assets of the Trust, this should not be interpreted as creating a state of insolvency. The liability does not result in an immediate cash commitment and the liability is not expected to crystallise in the foreseeable future. Cheshire East Council provide a guarantee, in relation to all eligible employees, in respect of the Trust's pension obligations. In 2024-25, it should be noted that a pension surplus has been generated. All valuations are based upon reviews by external actuaries engaged through the Local Government Pension Scheme.

In the event of the company winding up the Trustees may resolve that any net assets of the Charity after all its debts and liabilities have been paid, be applied, or transferred either directly for the objects of the Charity, or to any institution which is or are regarded as charitable for purposes similar to the objects of the Charity or for use for particular purposes that fall within the objects of the Charity. In no circumstances shall the net assets of the Charity be paid to or distributed among the members of the Charity under this Article 41.

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of preparation in the financial statements.

1.03 Incoming Resources

Income is credited to the Statement of Financial Activities in the period in which it is receivable. The income and expenditure account is presented in the form considered most appropriate to the current activities of the charity.

Donations and Legacies include an amount equal to notional rental expenditure for the use of Cheshire East Council facilities, in addition to one building owned by Holmes Chapel Parish Council.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Included within the Grants and Contracts figure on the face of the accounts is the management fee paid to Everybody by Cheshire East Council.

Charitable Activities Income is where most of our income sits; this includes memberships, class bookings, health programmes, and swimming lessons.

Trading income refers to income generated at all sites currently using the "Taste For Life" branding. This primarily consists of catering, bar, and vending income.

Income from investments is included in the year in which it is receivable.

In addition to the income disclosed in the financial statements Everybody Health & Leisure also receives help and support in the form of voluntary assistance. This help and support is not included in the financial statements. This voluntary assistance is very much appreciated.

1.04 Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund together with a fair allocation of management and support costs where permitted.

1.05 Stock Accounting

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete items.

1.06 Resources Expended

Resources expended are recognised in the year in which they are incurred.

Direct charitable expenditure is identified as cost incurred directly as a result of running the operations and projects directly aligned with our charitable aims.

Trading activity costs are those incurred in connection with trading activities of the Trust.

Resources expended are allocated to the activity where the cost relates to the activity. However, management, administration and finance staff costs are apportioned based on time spent on each activity.

1.07 Intangible Assets and Depreciation

Intangible software and associated costs greater than £12,000 (exclusive of VAT) are amortised at a rate calculated to write off the lower of cost or fair market value over its expected useful life. Depreciation is provided as follows:

Asset	Lifespan	Rate
Software	3 Years	33.3%

1.08 Tangible Fixed Assets and Depreciation

Fixed assets, either individually or as a collection of similar items, purchased over the value of £12,000 (exclusive of VAT) are capitalised with all assets valued at historic cost.

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

Asset	Lifespan	Rate
Buildings	24 years or the life of a property lease if less	4.2%
Buildings Refurbishment	5 years	20.0%
Gym/Studio Equipment	5 years	20.0%
General Equipment	5 years	20.0%
Computers/IT	5 years	20.0%

Assets Under Construction are not depreciated until the asset is ready for use.

1.09 Leasing

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet, and are depreciated over their useful lives. The capital elements of future obligations under leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

1.10 Deferred Income

Amounts held as deferred income refer to funds received in the reporting period but specifically held for use in the following financial year due to funds being restricted for use in a future period.

1.11 Financial Instruments

The company only enters basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activity.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which approximates the amount that the company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset, and the net amount reported in the Balance Sheet when there is an 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.

1.12 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

1.13 Judgements in Applying Accounting Policies and Key Sources of Estimation Uncertainty

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

(i) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation, and the physical condition of the assets. See Note 12 for the carrying amount of the property, plant, and equipment, and note 1.08 for the useful economic lives for each class of assets.

(ii) Impairment of debtors

The company makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience. See note 13 for the net carrying amount of the debtors and associated impairment provision.

(iii) Actuarial Assumptions

Everybody Health & Leisure has obligations to pay pension benefits to certain employees who are members of a Local Government Pension Scheme. The cost of these benefits and the present value of the obligation depend on several factors including life expectancy, salary increases and the discount rate on corporate bonds. Management estimates these factors in determining the net pension obligation in the Statement of Financial Position. The assumptions reflect historical experience and current trends.

1.14 Pensions

The Trust participates in the Local Government Pension Scheme (LGPS), with Cheshire West and Chester Council operating as the Administering Authority. The LGPS is a defined benefit scheme. The schemes assets are held separately from the assets of the Trust and are administered by trustees and managed professionally.

Pension scheme assets are measured on an actuarial basis using the projected unit method and discounted at a rate equivalent to the current rate of return on a high-quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained annually and updated at each Balance Sheet date.

A liability is recognised in the Balance Sheet in respect of the scheme which represents the present value of the defined benefit obligation at the balance sheet date less the fair value of the scheme assets. Any surplus is not recognised within the Balance Sheet. A full valuation of the liability is calculated by an independent actuary every three years using the projected units method. The present value of the defined benefit obligation is determined by discounting

the estimated future cash outflows using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid and that have the terms to maturity approximating to the terms of the related pension liability. Actuarial gains and losses are recognised in the Statement of Financial Activities in the year that they arise. Where changes to the Scheme have resulted in past service costs, these are recognised immediately in the Statement of Financial Activities.

Liabilities for the pension scheme are held by Cheshire East Council (the "Authority"), and are covered in the Operating Contract (section 19.0) which states that "To ensure that the Administering Authority does not require the Contractor to put in place any indemnity or bond in respect of the Eligible Employees, the Authority will provide the Administering Authority with a guarantee in a form acceptable to the Administering Authority and the Contractor in respect of the Contractor's obligations to the Administering Authority in respect of Eligible Employees".

Everybody Health & Leisure is reporting an operating surplus after the pension service costs of £1,126,571. The service costs and pension movements that we are required to show in our accounts under FRS 102 rules include changes in actuarial assumptions and other adjustments that do not impact on the operational cashflow of the charity.

During the contract negotiations it was agreed with Cheshire East Council, that they would indemnify the pension liability for all Everybody Health & Leisure, current and new staff, for as long as the scheme remains open.

On 26 October 2018, the High Court handed down a judgment involving the Lloyds Banking Group's defined benefit pension schemes. The judgment concluded the schemes should be amended to equalise pension benefits for men and women in relation to guaranteed minimum pension benefits. The issues determined by the judgment arise in relation to many other defined benefit pension schemes. The Trustees are aware that the issue will affect the charity and will be making decisions as to the next steps in due course. The Trustees have not yet estimated the overall value of individual adjustments to the Scheme as a whole.

A follow up ruling on 20 November 2020 confirmed that members who have historically taken a transfer value now have to be included in GMP equalisation assessments and top up payments made where necessary. The actuary has not made any additional allowance for this follow up ruling.

1.15 Operating Surplus (Actuarial Pension Costs Removed)

	Notes	Unrestricted Funds £	Restricted Funds £	01 Apr 2024 – 31 Mar 2025 £	01 Apr 2023 – 31 Mar 2024 £
Income:					
Donations and Legacies	2	6,124,900	-	6,124,900	5,896,793
Charitable Activities	3	17,771,395	-	17,771,395	15,421,595
Other Trading Activities	4	1,622,201	-	1,622,201	1,059,369
Investment Income		159,286	-	159,286	131,985
Grants & Contracts	6	2,979,397	16,642	2,996,039	3,186,569
Total Income		**28,657,179**	**16,642**	**28,673,821**	**25,696,311**
Expenditure on Charitable Activities					
Other Trading Activities	6	1,652,942	-	1,652,942	1,102,643
Charitable Activities	7	26,221,666	16,642	26,238,308	23,766,991
Total Expenditure		**27,874,608**	**-**	**27,891,250**	**24,869,634**
Net Income (Expenditure)		782,571	-	782,571	826,677
Transfers Between Funds		-	-	-	-
Operating Surplus / (Deficit)		**782,571**	=	**782,571**	**826,677**

2. Donations

	01 April 2024 – 31 March 2025 £	01 April 2023 – 31 March 2024 £
Miscellaneous	900	-
Use of Buildings Owned by Cheshire East BC	6,060,000	5,834,793
Use of Buildings Owned by Holmes Chapel Parish Council	64,000	62,000
Total Income	**6,124,900**	**5,896,793**

During 2024-25, property revaluations identified only minor adjustments to building values. The property yield increased from 7.50% to 8.00%. This rate was obtained from the same independent source as in previous years.

3. Charitable Activities (Income)

	01 April 2024 – 31 March 2025 £	01 April 2023 – 31 March 2024 £
Operational Facilities	17,749,487	15,389,289
Health & Communities	21,908	32,306
Total Income	**17,771,395**	**15,421,595**

4. Other Trading Activities (Income)

	01 April 2024 – 31 March 2025 £	01 April 2023 – 31 March 2024 £
Bar & Catering Income	1,622,201	1,059,369
Total Income	**1,622,201**	**1,059,369**

The increased income between 2023-24 and 2024-25 of £562,832 is due to increased sales at all sites and the addition of two new sites during the year under the brand name of Taste For Life.

A net cost of £30,741 is reported when compared against the expenditure recorded in Note 6.

5. Grants and Contracts

	01 April 2024 – 31 March 2025 £	01 April 2023 – 31 March 2024 £
CEC Management & Operational Fees	1,086,821	1,492,500
CEC Support Services	100,500	100,500
CEC Project Funding	726,255	484,016
Bikeability	236,245	214,150
Health	52,779	127,560
One You	545,390	-
Restricted Funds	16,642	-
Greenspaces Project	94,660	12,000
Resilience In Leisure	-	75,000
Other Sources	136,747	680,843
Total Income	**2,996,039**	**3,186,569**

6. Other Trading Activities (Expenditure)

	01 April 2024 – 31 March 2025 £	01 April 2023 – 31 March 2024 £
Staff Costs	867,741	608,020
Bar & Catering Costs	785,201	494,623
Total Expenditure	**1,652,942**	**1,102,643**

7. Charitable Activities (Costs) Including Actuarial Pension

	Operational Facilities £	Health & Communities £	01 April 2024 - 31 March 2025 £	01 April 2023 - 31 March 2024 £
Salary, NI & Pensions	10,628,805	1,048,826	11,677,631	9,922,311
Indirect Employee Costs	24,998	82,671	107,669	147,488
Pension Service Costs	(275,231)	(8,152)	(283,383)	(61,955)
Property Costs	6,618,369	-	6,618,369	6,357,156
Transport - Other	979	1,113	2,092	1,939
Supplies & Services	1,705,102	464,410	2,169,512	2,096,065
Financing Costs	723,959	65,831	789,790	699,530
Support & Marketing Costs	4,412,536	368,096	4,780,632	4,500,297
Governance Costs Reallocated	28,569	3,427	31,996	29,160
Total 01April 2024 -31 March 2025	**23,868,086**	**2,026,222**	**25,894,308**	**-**
Total 01April 2023 -31 March 2024	**22,387,119**	**1,304,872**	**-**	**23,691,991**

8. Support and Governance

	Management & Support Services £	Governance Costs £	01 April 2024 – 31 March 2025 £	01 April 2023 – 31 March 2024 £
Salary, NI & Pensions	2,715,541	-	2,715,541	2,385,693
Indirect Employee Costs	324,764	-	324,764	327,153
Pension Service Costs	(60,617)	-	(60,617)	(13,045)
Property Costs	269,744	-	269,744	308,785
Transport - Other	9,190	-	9,190	8,962
Supplies & Services	1,502,324	31,996	1,534,320	1,483,823
Financing Costs	19,686	-	19,686	28,086
Total	**4,780,632**	**31,996**	**4,812,628**	**4,529,47**

Governance costs primarily include external audit fees, specialist tax advice and Company Secretary fees.

9. Analysis of Staff Costs, Auditor Costs & Trustee Remuneration and Expenses

The aggregate payroll costs were:	01 April 2024 – 31 March 2025 £	01 April 2023 – 31 March 2024 £
Salaries	13,512,235	11,529,808
Social Security Costs	832,533	697,487
Pension Costs	926,230	846,044
Total	**15,270,998**	**13,073,339**

Within the above costs, there were redundancy payments of £22,871. These costs are included within the SOFA heading of charitable activities. Costs in 2023-24 were £nil. There was no ex-gratia payments made in 2024-25, with £11,466 having been paid in 2023-24.

Included within the costs identified above which refer to 946 members of staff, the following table details the number of staff whose total employee benefits (excluding employer pension costs) exceeded £60,000.

Total Employee Benefits (FTE) £	No. of Employees 2025	No. of Employees 2024
60,000 - 69,999	1	-
70,000 – 79,999	-	-
80,000 – 89,999	1	1
90,000 – 99,999	-	-
100,000 – 109,999	1	1
Total	**3**	**2**

The total salary and pension costs paid to all key management totalled £261,957 (£246,458 in 2023-24).

Governance costs include Annual Auditor Fees totalling £22,764 for the Statutory Audit (£24,292 in 2023-24) and £7,782 for specialist VAT & tax advisory services (£3,187 in 2023-24).

The Charity Trustees receive no remuneration for their services. No expenses have been reimbursed by the charity to the Trustees during the year. (£nil also in 2023-24).

10. Staff Numbers

The average number of staff employed (disclosed on a headcount basis) during this financial year is detailed below. Casual staff are included within this table.

2025	No.
Leisure Facilities and Leisure Development	807
Taste for Life and Health	82
Support Services and Academy	57
Total	**946**

2024	No.
Leisure Facilities and Leisure Development	699
Taste for Life and Health	60
Support Services and Academy	55
Total	**814**

11. Intangible Fixed Assets

2024-25	IT Software £	Total £
Cost		
Balance as of 01 April 2024	89,575	89,575
Additions	-	-
As at 31 March 2025	89,575	89,575
Amortisation		
As at 01 April 2024	89,575	89,575
In year charges	-	-
As at 31 March 2025	89,575	89,575
Net Book Value		
As at 01 April 2024	-	-
As at 31 March 2025	-	-

12. Tangible Fixed Assets

2024-25	Buildings inc Professional Fees £	Assets under Construction £	Gym Equipment £	IT Equipment £	General Equipment £	Total £
Cost:						
Balance as of 01 Apr 2024	728,143	11,722	1,430,123	114,562	736,549	3,021,099
Balance as of 01 Apr 2024 - (Finance Lease)	-	-	1,722,988	-	-	1,722,988
Additions	173,739	-	950,865	-	94,278	1,218,882
Transfers – AUC to Gen Eqp	-	(11,722)	-	-	11,722	-
Additions (Finance Leases)	-	-	783,996	-	-	783,996
Disposals/Transfers (Finance Leases)	-	-	(740,877)	-	-	(740,877)
As at 31 March 2025	901,882	-	4,147,095	114,562	842,549	6,006,088
Depreciation:						
Balance as of 01 Apr 2024	355,074	-	701,582	108,784	558,526	1,723,966
Balance as of 01 Apr 2024 - (Finance Lease)	-	-	898,006	1	-	898,007
Charge for the Year	41,145	-	307,179	3,381	137,919	489,624
Transfers – from Finance Leases to Gym Equipment	-	-	740,877	-	-	740,877
Transfers – termination of Finance Leases	-	-	(740,877)	-	-	(740,877)
Charge for the Year - (Finance Leases)	-	-	311,336	-	-	311,336
As at 31 March 2025	396,219	-	2,218,103	112,166	696,445	3,422,933
Net Book Value						
As at 01 April 2024	373,069	11,722	1,553,524	5,777	178,024	2,122,116
As at 31 March 2025	505,663	-	1,928,992	2,396	146,104	2,583,155

Net Book value of gym equipment financed via a finance lease as at 31 March 2025 is £1,297,642 (2023-24 £824,983).

13. Debtors

	31 March 2025 £	31 March 2024 £
Trade Debtors	892,722	329,600
Prepayments and Accrued Income	956,532	799,764
As at 31 March 2025	**1,849,254**	**1,129,364**

£11,166 of Bad Debt has been written off through the Statement of Financial Activity.

14. Creditors: Amounts Falling Due Within One Year

	31 March 2025 £	31 March 2024 £
Trade Creditors	1,157,930	923,956
Accruals and Deferred Income	2,711,127	2,597,833
Taxation and Social Security	437,522	297,196
Loans	70,400	70,400
Finance Leases	375,906	215,303
Other Creditors	135,984	118,053
Total	**4,888,869**	**4,222,741**

Analysis of Deferred Income Movement

Deferred Income	Brought Forward 2024 £	Total In Year Deferral £	Total In Year Deferral Released £	Carried Forward 2025 £
- Annual Memberships	1,005,300	1,767,257	1,870,074	1,108,117
- Facility Bookings	22,286	16,225	13,626	19,687
- Learn To Swim Scheme	8,946	-	2,573	11,519
- Memberships Income received in March	130,789	-	5,532	136,321
- Various Contracts	3,431	1,328,003	1,507,438	182,866
- Joint Use	27,344	66,093	71,040	32,291
- Short Breaks	-	21,281	21,281	-
- Various Projects	-	885,000	887,203	2,203
Total	**1,198,096**	**4,083,859**	**4,378,767**	**1,493,004**

15. Creditors: Amounts Falling Due After One Year

	31 March 2025 £	31 March 2024 £
Principal Loan Repayments Repayable Between 1 to 5 Years	35,200	105,600
Principal Loan Repayments Repayable After 5 Years	-	-
Principal Finance Lease Repayable Between 1 to 5 Years	959,363	662,890
Total	**994,563**	**768,490**

One loan remains outstanding at year end. The loan has an interest rate of 4% above the Bank of England's variable Base Rate and is classed as an Unsecured Loan.

16. Analysis of Charitable Funds

Fund	Brought Forward 2024	Incoming Resources	Outgoing Resources	Gains / (Losses)	Transfers In / (Out)	Carried Forward 2025
	£	£	£	£	£	£
Unrestricted	**737,820**	**28,313,179**	**(27,530,608)**	**-**	**(410,952)**	**1,109,439**
Pension Reserve	**-**	**344,000**	**-**	**(344,000)**	**-**	**-**
Restricted Funds						
- Reconditioning/ Healthy Neighbourhoods	-	14,642	(14,642)	-	-	-
- Connected Communities	-	2,000	(2,000)	-	-	-
Total Restricted Funds	**-**	**16,642**	**(16,642)**	**-**	**-**	**-**
Designated Funds						
- Staff Membership Scheme	45,379	-	-	-	10,822	56,201
- Management Training	39,424	-	-	-	(13,212)	26,212
- Digital Transformation	100,000	-	-	-	375,842	475,842
- Strategic Leisure Review	50,000	-	-	-	25,000	75,000
- Cumberland Arena	30,810	-	-	-	30,000	60,810
- Cyber / ICT Security	50,000	-	-	-	-	50,000
- CRY	15,000	-	-	-	1,000	16,000
- Social Action Partnership	4,500	-	-	-	-	4,500
- Estate and Sustainability Fund *	460,000	-	-	-	-	460,000
- Wilmslow LC Equipment	212,200	-	-	-	(50,000)	162,200
- Organisational Change	50,000	-	-	-	-	50,000
- Activity Hub (Ability for All)	-	-	-	-	1,500	1,500
- Macclesfield Athletics	-	-	-	-	30,000	30,000
Total Designated Funds	**1,057,313**	**-**	**-**	**-**	**410,952**	**1,468,265**
Total Funds	**1,795,133**	**28,673,821**	**(27,547,250)**	**(344,000)**	**-**	**2,577,704**

* previously entitled 'One off use of reserves'

Fund	Brought Forward 2023	Incoming Resources	Outgoing Resources	Gains / (Losses)	Transfers In / (Out)	Carried Forward 2024
	£	£	£	£	£	£
Unrestricted	**304,300**	**25,621,311**	**(24,775,183)**	**-**	**(412,608)**	**737,820**
Pension Reserve	**-**	**75,000**	**-**	**(75,000)**	**-**	**-**
Restricted Funds						
- Young Persons Exercise Referral	14,339	-	(14,339)	-	-	-
- Macclesfield LC Pool Hoist	2,500	-	(2,500)	-	-	-
- Connected Communities	2,612	-	(2,612)	-	-	-
Total Restricted Funds	**19,451**	**-**	**(19,451)**	**-**	**-**	**-**
Designated Funds						
- Staff Membership Scheme	103,052	-	-	-	(57,673)	45,379
- Capital Contributions Received	17,317	-	-	-	(17,317)	-
- Management Training	39,424	-	-	-	-	39,424
- Capital Contributions Received	152,000	-	-	-	(152,000)	-
- Congleton LC Mobilisation	130,000	-	-	-	(130,000)	-
- Digital Transformation	62,000	-	-	-	38,000	100,000
- Strategic Leisure Review	30,000	-	-	-	20,000	50,000
- Cumberland Arena	32,412	-	-	-	(1,602)	30,810
- Cyber / ICT Security	50,000	-	-	-	-	50,000
- CRY	24,000	-	-	-	(9,000)	15,000
- Social Action Partnership	4,500	-	-	-	-	4,500
- Estate and Sustainability Fund	-	-	-	-	460,000	460,000
- Wilmslow LC Equipment	-	-	-	-	212,200	212,200
- Organisational Change	-	-	-	-	50,000	50,000
Total Designated Funds	**644,705**	**-**	**-**	**-**	**412,608**	**1,057,313**
Total Funds	**968,456**	**25,696,311**	**(24,794,634)**	**(75,000)**	**-**	**1,795,133**

Analysis of Net Assets between Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2025
	£	£	£	£
Tangible Fixed Assets	2,583,155	-	-	2,583,155
Current Assets	4,409,716	-	1,468,265	5,877,981
Creditors: amounts falling due within one year	(4,888,869)	-	-	(4,888,869)
Creditors: amounts falling due after one year	(994,563)	-	-	(994,563)
Total	**1,109,439**	-	**1,468,265**	**2,577,704**

Analysis of Net Assets between Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2024
	£	£	£	£
Tangible Fixed Assets	2,122,116	-	-	2,122,116
Current Assets	3,606,935	-	1,057,313	4,664,248
Creditors: amounts falling due within one year	(4,222,741)	-	-	(4,222,741)
Creditors: amounts falling due after one year	(768,490)	-	-	(768,490)
Total	**737,820**	-	**1,057,313**	**1,795,133**

Restricted Funds

- **Reconditioning / Healthy Neighbourhoods**

This scheme is a 12-month virtual exercise pilot programme, targeting all groups who are unable to access physical activity and exercise provision, in-person, due to de-conditioning.

- **Connected Communities**

In respect of the Holmes Chapel Community Centre, funding of £2,000 was received to be spent as appropriate to enhance a community environment. These funds have now been fully utilised.

Designated Funds

- **Staff Membership Scheme**

Income is set aside from the staff membership scheme which is to be used for staff activities, development, and benefits during forthcoming years.

- **Management Training**

A sum of £39,424 had been designated during 2021-22 towards future management development costs. During 2024-25, costs of £13,212 were incurred.

- **Digital Transformation**

An amount of £62,000 had originally been identified as being allocated for assisting Everybody to further transform its digital platforms. During 2023-24, this value was increased by £38,000 and in 2024-25, a further £400,000 was added with £24,158 having been spent.

- **Strategic Leisure Review**

A brought forward value of £50,000 had been allocated to assist with future costs to be incurred for a Strategic Leisure Review of Everybody's operations. During 2024-25, this value has been increased by £25,000.

- **Cumberland Arena**

An original amount of £80,000 was recognised as income during 2022-23 to finance initial costs to be incurred for a project at the Cumberland Arena, in association with Crewe Town Investment Plan. The unspent brought forward amount of £30,810 has been increased further during 2024-25 by £30,000 and is now expected to be spent during 2025-26.

- **Cyber / ICT Security**

An amount of £50,000 has been brought forward and allocated to enhance the existing controls against cyber-attacks and all aspects of ICT security. No costs were incurred during 2024-25.

- **CRY**

An amount of £15,000 had been brought forward from 2023-24 to further continue a relationship with Cardiac Risk in the Young. This amount will allow further Everybody staff aged between 18 and 35 to be assessed by CRY to increase awareness, screening and research and supporting affected families. During 2024-25, £12,000 was spent with a further £13,000 having been allocated during 2024-25.

- **Social Action Partnership**

An amount of £4,500 has been brought forward from 2023-24 and has been designated for continued use into future years. This was received from the Cheshire East Social Action Partnership to enable sector representation at Care Community meetings across the region.

- **Estate and Sustainability Fund**

An amount has been designated to be deployed in order to enable the Charity to respond to emerging risks in an increasingly uncertain landscape including investing in infrastructure, energy efficiency, sustainability and social value initiatives to ensure we remain fit for the future.

- **Wilmslow Leisure Centre Equipment**

An amount of £212,200 has been brought forward from 2023-24, based on an original purchase price of £250,000 for an investment of new equipment at Wilmslow Leisure Centre. A further reduction of £50,000 has been applied during 2024-25.

- **Organisational Change**

An amount of £50,000 has been brought forward from 2023-24 to assist with further organisational changes in future years.

- **Activity Hub (Ability for All)**

An amount of £1,500 has been designated during 2024-25 to allow for further activities to be carried out until August 2025.

- **Macclesfield Athletics**

An amount of £30,000 has been designated during 2024-25 as a contribution from Everybody towards improving the service offering available on the athletics track at Macclesfield Leisure Centre.

17. Related Party Transactions

Everybody Health & Leisure has a close working relationship with Cheshire East Council (CEC), who nominate two of the eleven trustees of the charity. These two nominated trustees have equal voting rights with the other trustees.

In addition, a close working relationship has also been established with Holmes Chapel Parish Council (HCPC) with Everybody Health & Leisure investing in and operating the Holmes Chapel Community Centre on behalf of the Parish Council.

The following is a summary of transactions with these entities:

		01 April 2024 – 31 March 2025 £	01 April 2023 – 31 March 2024 £
Donations & Legacies	- CEC	6,060,000	5,834,793
" "	- HCPC	64,000	62,000
Grants and Contracts	- CEC	1,913,576	2,077,016
Loan Interest Repaid	- CEC	13,604	19,647
Charitable Expenditure	- CEC	6,179,394	5,948,157
" "	- HCPC	64,000	62,000
Everybody Foundation	-	7,566	5,000

The above donations relate to an amount calculated for use of the Borough and Parish Council owned facilities at a nil rental, a corresponding equal amount is shown as Charitable expenditure. The "Grants and Contracts" income refers to amounts received from Cheshire East Council for the delivery of various services within the facilities owned by Cheshire East Council. This includes income relating to the purchase of back office and IT support provided by the Council on behalf of Everybody Health and Leisure (which is repaid as expenditure identified as Charitable Activities).

In addition, the following transactions occurred during 2024-25 with organisations which are identified as being Related Parties to Trustees or Senior Managers of the Company:

- Alsager Multi Academy Trust: £19,691 income – facility hire, £9,611 expenditure on facility hire
- Hermitage Primary School: £825 income – facility hire
- Everybody Foundation: £7,566 expenditure – match funding of income generated and a donation
- Cheshire Football Association: £250 expenditure – football referee and award sponsorship

As part of the One You Contract, £90,000 p.a. is allocated for distribution to support local projects that will enhance service delivery, allowing for research and piloting of specific projects to respond to changes in residents' needs, advances in technology and changes in local / national policy. Projects will support the local Cheshire East Partnership five-year plan to improve the health and wellbeing of local communities, enabling people to live longer and healthier lives. These transactions are excluded from the SOFA for 2024-25.

During the year, certain building costs incurred by Everybody on behalf of Cheshire East Council were recharged at cost value. These totalled £560,136 and have not been disclosed as either expenditure or income as they relate to Council owned building assets.

The Everybody Foundation offers grants and assistance for the benefit of particularly the public in areas where Everybody Health & Leisure operates. The aim is to promote, preserve and advance good health and wellbeing including but not limited to participation in physical activity and healthy recreation.

The Foundation is treated as a Related Party as three of the trustees are also Everybody Health & Leisure Trustees. In addition, the fourth trustee is the chief executive of Everybody Health & Leisure.

Cheshire East Council have indemnified Everybody Health & Leisure's pension liability (refer to note 1.14). As at 31 March 2025, the Local Government Pension Fund has a surplus balance of £8,984,000. The projected amount to be charged to the Operating Profit for the period to 31 March 2026 is based upon a projected payroll of £2,839,000.

	2025 £	2024 £
Amounts due to:		
Cheshire East Council – Various	445,427	426,862
Cheshire East Council – Loan Principal	105,600	176,000
Cheshire East Council – Interest Within One Year	6,606	13,845
Amounts due from:		
Cheshire East Council	180,552	122,923
Holmes Chapel Parish Council	240	-

18. Defined Benefit Pension Scheme

The charity continues to operate a defined benefit scheme which is now closed to new employees. The scheme is part of the Local Government Pension Service (LGPS), and "Everybody" has its own assets held within the wider fund. An actuarial revaluation is carried out every three years. The fund is administered by independent trustees who are responsible for ensuring it is funded to meet current and future obligations, the agreed contribution rates for future years are 21.6% for employers and between 5.5% and 10.5%, depending on pay for employees.

Pension Commitments

	2025	2024
Rate of increase in salaries	3.40%	3.45%
Rate of increase in pensions payment	2.70%	2.75%
Discount rate	5.85%	4.85%
Commutation of Pensions to Lump Sums		
Pre April 2008 service	50%	50%
Post April 2008 service	75%	75%
Assumptions are made to allow future improvements to mortality rates.		
Mortality assumptions		
Life expectancy at 65 Retiring today		
- Male	21.6 years	21.6 years
- Female	24.4 years	24.4 years
Retiring in the future		
- Male	21.5 years	21.6 years
- Female	25.4 years	25.4 years

The fair value of the scheme assets and the expected rate of return, the present value of the scheme liabilities and the resulting surplus / (deficit), as recognised in the SoFA are:

	2025 £	2024 £
Equities	12,664,320	12,678,500
Bonds	10,289,7600	9,128,520
Property	3,166,080	3,042,840
Cash	263,840	507,140
Total Market Value of Assets	**26,384,000**	**25,357,000**

The actual return on Scheme Assets was £1,707,453. In 2023-24, this value was £1,609,080

	2025 £	2024 £
Amounts Recognised in the Statement of Financial Activities		
Employer Contribution	(613,000)	(642,000)
Past Service Cost	0	150,000
Current Service Cost	471,000	528,000
Expected Return on Pension Scheme Assets	(1,239,000)	(1,121,000)
Interest on Pension Liabilities	1,037,000	1,010,000
Total	**(344,000)**	**(75,000)**
Actual Return on Scheme Assets	**598,000**	**1,558,000**
Movements in the Present Value of the Defined Benefit Obligation were as follows:		
Opening Defined Benefit Obligation	21,251,000	21,043,000
Contributions by Employees	184,000	179,000
Actuarial Losses / (Gains)	(5,175,000)	(1,234,000)
Benefits Paid	(368,000)	(425,000)
Interest Cost	1,037,000	1,010,000
Current Service Cost	471,000	528,000
Past Service Cost	-	150,000
Closing Defined Benefit Obligation	**17,400,000**	**21,251,000**

	2025 £	2024 £
Movements in The Fair Value of Everybody's Share of Scheme Assets:		
Opening Fair Value of Scheme Assets	25,357,000	23,403,000
Interest Income	1,239,000	1,121,000
Actuarial Gains and (Losses)	(641,000)	437,000
Contributions by Employer	613,000	642,000
Contributions by Employee	184,000	179,000
Benefits Paid	(368,000)	(425,000)
Total	**26,384,000**	**25,357,000**
Limitation of movement recognised under FRS102	(8,984,000)	(4,106,000)
Closing Defined Benefit Assets Recognised	**17,400,000**	**21,251,000**

The pension scheme has a surplus; this is reviewed through a re-evaluation of employer's contribution at each triannual review. This year's opening Surplus has increased in year from £4.1m to surplus of £9.0m. However, to satisfy pension accounting rules under FRS102 in relation to recognition of scheme asset, the movement has been limited in order not to recognise an asset, thus the balance recognised at 31 March 2025 is £nil.

The scheme was fully funded at transfer, valued on an 'ongoing' basis, and is valued in different ways by the actuary for different purposes:

The 'ongoing' basis of valuation is used by the actuary to set the funding strategy of the scheme and the contribution rates for the scheme and uses a discount rate that reflects the asset mix that the fund invests, with a degree of prudence, (return on government bonds + outperformance 1.6%). FRS102 reporting requirement gives a more prescribed calculation of the discount rate stating, it must be 'determined by reference to market yields at the end of the reporting period on high quality corporate bonds.' The contribution for the year ended 31 March 2026 is expected to be £613,000.

Cheshire East Council have indemnified Everybody Health & Leisure's pension liability should one occur (refer to note 1.14). The fund is currently valued with a surplus of £9.00m as at 31 March 2025, but as per above, the balance recognised at the balance sheet date is £nil.

19. Operating Leases

Annual Total	Within the First Year	Within the Second to Fifth Years Inclusive	Over Five Years
	£	£	£
01 Apr 2024 – 31 Mar 2025	8,456	6,535	-
01 Apr 2023 – 31 Mar 2024	5,762	9,604	-

Operating lease payments recognised as an expense totalled £9,458 (£6,890) in 2023-24).

20. Finance Leases

Annual Total	Within the First Year £	Within the Second to Fifth Years Inclusive £	Over Five Years £
01 Apr 2024 – 31 Mar 2025			
Gross Lease Payments Due	460,119	1,049,922	-
Less Interest Charge	(84,213)	(90,559)	-
Net Lease Charges Due	375,906	959,363	-
01 Apr 2023 – 31 Mar 2024			
Gross Lease Payments Due	270,407	737,489	-
Less Interest Charge	(55,104)	(74,599)	-
Net Lease Charges Due	215,303	662,890	-

21. Financial Instruments

	2025 £	2024 £
Financial Assets that are Debt Instruments Measured at Amortised Cost:		
Trade debtors	968,706	387,661
Accrued Income	880,548	741,702
Total	**1,849,254**	**1,129,363**
Financial Liabilities Measured at Amortised Cost:		
Trade creditors	(1,157,930)	(923,956)
Loans	(105,600)	(176,000)
Finance Leases	(1,335,269)	(878,193)
Accruals	(1,218,123)	(1,399,736)
Other creditors	(134,955)	(118,053)
Total	**(3,951,877)**	**(3,495,938)**
Cash and Term Deposits Total	**3,925,336**	**3,422,449**

EVERYBODY HEALTH & LEISURE

England & Wales - Charity number 1156084

Accounts

Everybody Health & Leisure

Trustees' Report and Financial Statements

Year Ended 31st March 2024

Company Registration No: 08685939 **Charity Registration No: 1156084**

Contents Page

Chief Executive's Report	3
Trustees' Annual and Strategic Report	5
Independent Auditors Report	14
Statement of Financial Activities	19
Balance Sheet	20
Cashflow Statement	21
Notes to Financial Statements	23

Chief Executive's Report

Dear everyone,

Our 10th year as a registered charity has once again been an incredibly busy one for our team but I believe the most rewarding one yet given the scale and breadth of achievements in collaboration with our key partners.

We have surpassed all key performance indictors compared to our reestablished base of 2022-23 (which is the first full year since the pandemic without any covid related restrictions), it is fantastic that we've seen the natural demand for our services continue to grow and reach new record levels of usage across our Cheshire East estate.

This is a positive sign that more and more people are recognising the importance of their own health and ensuring they utilise their leisure time in many different active ways. This can of course bring challenges for programming and ensuring equality of opportunity for all users in our pools and wider facilities – trying constantly to create new flexible multi-purpose spaces for all to use.

However, it is our job to identify and encourage all people to take part in sport or whatever activity may be best suited to them that helps them to improve their physical and/or mental health. We've sought to remove any barriers to participation by working with Cheshire East Council to design targeted policies and interventions based on local health data and we have now committed plans to do even more in the future.

Our reach and ability to provide more was considerably enhanced with the opening of the new Congleton Leisure Centre on 28th June 2023, after years of planning and development. This fantastic facility has been energised by its new team and thousands of local visitors – exceeding all targets for its first year by Christmas!

I'm delighted that our dedicated Everybody Healthy Team have helped over three thousand people to start on their journey towards a healthier and more active lifestyle, and/or visit one of our facilities or services for the first time this past year. Also, that our Sport for Everybody initiatives have helped many young people have their first go at different sports and also reached people of all ages to reconnect to a sport they once played – and can now play once again ...

2023-24 has seen our highest ever financial turnover as an organisation, which reflects the increased operational performance and output of all our hardworking teams. As a charity we've continued to reinvest income back into our local communities in line with our charitable objectives. Investments this year have seen considerable improvements in our sites at Wilmslow & Poynton, along with a number of 'pocket' investments in all sites. At the same time this year we have ensured an improved reserves position, including several one-off income receipts, which we will use to enable a medium term sustainable financial plan; enabling us to support even more people in the future.

Highlights of the past year include reaching over 25,000 active fitness members using our facilities and over 10,500 learn to swim participants attending our swimming pools each week. We were proud to receive a number of accolades and external awards this past year;

including retaining our Investors in People status and multiple QUEST accreditations across the different facilities. We were also a finalist for the UKActive Leadership Award nationally and locally for Employer of the Year at the South Cheshire Chambers Award and shortlisted for customer excellence at both North & South Cheshire Chamber Awards. Concluding the year with winning the Outstanding Learning & Development Organisation at the East Cheshire Business Awards.

Despite all the great positives of the past year, there were some challenges. We supported the Strategic Leisure Review undertaken by Cheshire East Council throughout 2023. Given the challenging financial landscape for the Council (and landlord to many of our sites) this was difficult but it was incredible to witness the passion and local response to the importance of all community leisure assets and services. This review has hopefully enabled us to set a new long-term plan with the Council to continue to invest in towns across the borough – with a new £3.5m capital investment plan and the long-term commitment to our charity enabling us to help meet many of the revenue savings required in the years to come through invest-to-save and long term delivery to do more.

Our partnership with Cheshire East Council has strengthened over the past 12-months and I'm grateful for their continued commitment to invest in local residents' health & leisure provision, especially at a challenging financial time for local government. We will continue to work hard to ensure maximum social and financial value for residents and all local communities in the borough.

Our loyal customers have continued to enable our charity to prosper, and it was lovely to read the feedback in the annual Customer Survey where we scored 8.47/10 for overall customer satisfaction. Of course, there is always more to do and improve upon and this survey has helped to inform our 2024-25 plans to continuously improve what we do.

Looking ahead, we welcome all new ideas, contributions, and opportunities to partner with like-minded people & organisations in the future - to do as much as we can to support the local public health agenda and ensure the very best leisure experience for all people.

I look forward to working with you and for you in the future to build upon these successes,

Thomas Barton

Chief Executive

Trustees, Directors, Principal Officers & Advisors

Everybody Health & Leisure is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. Company No. 08685939 Charity No: 1156084

Trustees
The trustees presently serving are:

Chair of the Board:
Andrew Kolker

Finance & Risk Sub Committee:
Philip Bland
Zoe Davidson (resigned Dec 2023)
Christopher Gee
Richard Middlebrook

People, Performance & Planning Sub Committee:
Martin Hardy
Colin Chaytors
Suzie Akers Smith (resigned May 2023)
Lata Anderson (appointed July 2023)

Customers & Communities Sub Committee:
Kimiyo Rickett
Harry Korkou
Rod Thomson (appointed April 2024)
Alex Taylor

Auditors
Dains Audit Limited, Suite 2, Albion House, 2 Etruria Office Village, Etruria, Stoke on Trent, ST1 5RQ

Bankers
Barclays Bank, 38 Market Street, Crewe, CW1 2ET

Company Secretary
Oakwood Corporate Services

Principal Officers

Thomas Barton	Chief Executive
Kerry Shea	Director of Health & Communities, Deputy Chief Executive

Registered Office: 3rd Floor, 1 Ashley Road, Altrincham, WA14 2DT

Principal Office: Brooklands, Holmes Chapel Community Centre, Station Road, Holmes Chapel, CW4 8AA

Everybody Health & Leisure is governed by a Board of up to eleven Trustees. These trustees are appointed by the current Board who take into account a skills matrix and ensure a range of skills and representation from all communities. This is achieved in one of three ways:

- Any individual, based in or operating in Cheshire East is eligible for nomination to the board of trustees.
- Trustees try to ensure ongoing appropriate skills and gender balance, where any gaps are noted, they seek to appoint appropriate skills through an application process.
- Occasionally the trustees may co-opt individuals with relevant skills to strengthen the Board.

All these appointments are then ratified by Trustees at the Annual Retirement Meeting.

The day-to-day management and running of the charity has been delegated to the Chief Executive and other appointed managers.

The executive management team comprises:

Tom Barton	Chief Executive
Kerry Shea	Deputy CEO, Director of Health & Communities

The executive leadership team comprises:

Dawn Aston	Head of CRM (resigned June 2024)
Dom Crisp	Head of Operations
Katie Harrop	Head of People & OD
Dave Newport	Head of Finance
Kris Sankey	Head of Business Development

Governance

Governing Document

Everybody Health and Leisure is a company limited by guarantee and a registered charity governed by its memorandum and articles of association, incorporated in England and Wales.

Trustee Induction and Training

All trustees receive an induction into Everybody Health and Leisure and receive the appropriate paperwork. During the year the paperwork has been renewed to assist both new and established trustees. In addition, we have embarked on a programme of development including the arrangement of CPD workshops and away days for trustees. These sessions focus on governance issues for trustees including finance, structure and strategic planning.

The Trustees follow wherever applicable the Charity Commission best practise and follow a full internal governance process based upon all elements of the Charity Commission Governance Code.

Board and Sub Committees

Each Trustee holds a place on one of three sub-committees, People, Performance & Planning, Finance & Risk and Customers & Communities. These sub committees take a detailed look at certain areas of the business each quarter and then take reports regarding these areas to the full Board meeting, which takes place every three months.

Statement of Trustees Roles & Responsibilities

The trustees (who are also directors of Everybody Health and Leisure for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these 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 accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Public Benefit

The Trustees of Everybody Health & Leisure have complied with their duty to have due regard to the guidance on Public Benefit published by the Charity Commission in exercising their powers and duties. All activities have been undertaken to further Everybody Health & Leisure's purpose to ensure the promotion and preservation of good health, including but not limited to through community participation in healthy recreation. Activities are not arranged to provide any financial return to members.

Reserves Policy Statement

Reserves are the resources that a charity has, or can make available to spend, for all of the charity's purposes. The SORP explains the term "reserves", it describes them as that part of a charity's funds that are freely available.

The Charity Commission guidance, CC19, explains that designated funds should be considered when reviewing the charity's reserves, although these are not part of the general reserves. Funds need to be properly designated for a defined purpose, which should be explained in the notes to the accounts.

The Trust's reserve policy is to aim to hold enough free reserves using a risk-based approach to ensure that the Trust is able to continue all operations and services for a short period should a significant part of our income not be realised. Our current unrestricted reserves at the end of March 2024 have increased from £304,300 to £737,820, with our unrestricted designated reserves position increasing from £644,705 to £1,057,313 and restricted funds reducing from £19,451 to £nil.

While the operation of the defined benefit pension scheme does create a financial risk for the organisation, any deficit or surplus in the scheme can be managed over the medium term and so has no immediate impact on our cashflow requirements. Any Exit Contributions paid by the Contractor (Everybody) will be funded by Cheshire East Council through the Management Fee, where an Exit Contribution is paid and there is no future Annual Payment due, the Authority shall make an appropriate additional payment to Everybody. Any risks associated with changes in the level of pension scheme assets and liabilities are therefore disregarded for reserves policy purposes.

Net Assets have increased by £826,677 to £1,795,133 mainly due to "Cash at bank and in hand" increasing by £1,011,484 to £3,422,449. This is primarily due to the receipt of capital items

relating to ongoing capital projects and an insurance claim relating to COVID related site closures.

Risk Management

The Trustees are fully aware, and take very seriously their responsibility for identifying, assessing and managing the risks of Everybody Health & Leisure. Risks are identified by the Executive Management Team and reported via the Risk Register to the Trustees.

There are several principal risks and uncertainties.

- The level of the management fee paid to Everybody Health & Leisure by Cheshire East Council. This fee is negotiated every year and ongoing efficiencies are expected
- IT system failure – the IT systems are large and complex with manual interfaces between systems, we have set up a designated fund in order to reduce the risks in this area.

The Risk Register is considered on a quarterly basis by the Finance and Risk Sub Committee, the likelihood of the risk occurring, the impact of such a risk and any mitigating action required/taken is considered as well as taking proximity and imminence into account. Risks are then RAG (Red, Amber, Green) rated.

Red/High Risks are reported to the full board. The subcommittee take a fully detailed review of every risk on the register on an annual basis.

Principal Risks	Current Controls & Mitigating Actions	Future Action Plan
Increasing budgetary pressure from payroll related legislation.	Continue to monitor price point for services, optimise internal efficiency and other opportunities.	Continual efficiency review in addition to utilisation of technology to mitigate impact of risks.
Changes to Council commissioned services resulting in loss of service, reputational and financial impact.	Fixing the management fee to reflect contractual commissioned services means any changes will require extensive public consultation.	Reputational consequences will be managed through Everybody's communication plans with Cheshire East Council leading on its policy changes and any external advice required as a result of any changes will be sought on a timely basis.
Speed of change within the field of digitisation within the sector leaves the Trust vulnerable to escalating costs and lack ability to deliver in future	Digitisation strategy being formulated to evaluate what the future looks like with a view to implementing changes over the coming years	Task force created to implement and refresh digitisation plans.
Increased competition across our Cheshire East facilities resulting in loss of memberships & associated financial impact.	Continue to monitor pricing, improve overall offer to customers and quality of service.	Proactive marketing for key sites, continual improvement of offer and pricing monitoring.

Financial Review

Investment Powers, Policy and Performance

The policy of Everybody Health & Leisure has been to invest surplus funds in the growth of the business. We aim to carry sufficient cash in the banks' current or higher interest deposit accounts to fund its predicted working capital requirement.

Surplus funds will be deposited in our Business Reserve bank account or in a high interest fixed term bond. This meets the objective of a higher return than average deposit accounts, without risking the funds, while maintaining maximum flexibility to fund new projects. The trustees are mindful to monitor the rate of return on cash deposits to ensure cash reserves are not eroded.

Results for the Year

Everybody Health & Leisure's finances have returned to a surplus position, with an increase in held reserves of £826,677 to £1,795,133. By the end of March 2024, we have again increased our fitness membership levels over 25,000 and Learn to Swim Scheme is bigger than ever with over 10,000 children actively learning to swim at any given time.

Our overall income figure is £25,696,311. This includes £5,896,793 in respect of Donations for the use of the leisure centres which remain under the ownership of Cheshire East Borough Council and Holmes Chapel Parish Council. In addition, £3,186,569 was received relating to Grants and Contracts, of which £2,077,016 refers to income received from Cheshire East Borough Council. In addition, £214,150 was received to deliver 'Bikeability cycle training' to 7,092 children and £127,560 was received from Health partners to deliver a variety of programmes targeted at improving the lives of those with long term health conditions. Income of £15,421,595 was received during the year from customers to our centres and through delivering our contracts, £1,059,369 trading income was received from our social areas and our investment income in year was £131,985.

Outgoing resources totalled £24,794,634 for the year, leaving us with a Net Income of £901,677 for 2023/24. This Expenditure includes a notional pension service surplus of £75,000, when this is removed, we are left with a Net operating surplus of £826,677.

The total Unrestricted Funds as at the end of 2023-24 are £737,820 excluding our designated funds, which equate to £1,057,313 (as detailed in Note 16).

Going Concern

Overall Membership income has steadily increased during the year with the re-opening of Congleton Leisure Centre adding c.3,000 members and continues to rise steadily. Our Learn to Swim Scheme remains successful and is larger than ever. Costs are still being tightly controlled. The Trustees and the Executive Management Team feel very confident about the future and have full confidence in our Going Concern status.

Note 1.02 further details the Accounting Policy used whilst preparing this set of Accounts in respect of being a Going Concern.

Funding Sources

Everybody Health & Leisure's principal funding sources for 2023-24 was income relating to charitable activities, our customers provided £15,421,595 of our income in the year.

Our operating contract with Cheshire East Council; this contract refers to the operating of 15 leisure centres across the Cheshire East area until 2029. During 2023-24 this value was included within the total amount received of £1,593,000 including support service costs.

Everybody Health & Leisure's Annual Report and financial statements for the year ended 31 March 2024 have been prepared by the trustees in accordance with the Charities Act 2011. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" effective 1st January 2019, in preparing the annual report and financial statements of the charity.

Key Management Personnel

An external company carries out individual job evaluations on each of the Key Management roles, this evaluation includes benchmarking against comparable positions and similar organisations. These results are considered by the People, Performance & Planning Sub Committee and a level of remuneration is recommended to the full Trustee board for their approval.

Fundraising Activities

The charity had no fundraising activities requiring disclosure under S162A of the Charities (Protection and Social Investment) Act 2016

Related Parties, Partnership Working and Network

The Charity supports many Sports Clubs, Community Groups and Voluntary Organisations with advice around funding, volunteer management and best practice guidance. Everybody Health & Leisure's support of grassroot clubs benefits the wider community by opening up opportunities for people to access sport and recreation activities.

Cheshire East Council are a significant partner and contributes to the delivery of sporting facilities in Cheshire East by providing funding to Everybody Health & Leisure in the form of a Management Fee. This funding also supports the sports development work by enabling children and adults to take part in sporting events out in the community.

Everybody Health & Leisure also holds a 23-year lease on a facility at Holmes Chapel which is owned by Holmes Chapel Parish Council, and a 10-year lease on Alderley Park facility which is owned by Alderley Park Limited. This is in addition to the facilities which are operated from and are owned by Cheshire East Borough Council.

Everybody Health & Leisure participate in several key and strategic partnerships representing the interests of our customers, and the wider Sport and Recreation arena. At a national level, Everybody Health & Leisure is a member of Community Leisure UK and UKActive.

Strategic report

The highlights of the company over the course of the year are referenced in the Chief Executive's Report. In addition, the future developments for Everybody Health & Leisure are also referred to in the Chief Executive's Report and the Trustees Annual and Strategic Report.

Everybody Health & Leisure has made no political donations or incurred any such expenditure during the financial year.

The Risk Management Statement is shown on page 9 of the Trustees Annual and Strategic Report. No hedge accounting is used by the company.

People choose their provider on a number of different factors, price being one but also quality of offering, range of classes, location, customer service and breadth of facility (e.g., squash, swimming pools etc.). Cashflows are monitored weekly and since many of our customers pay in advance, liquidity risk is easily controlled.

Employee expenditure is the largest portion of cost for Everybody as we operate in a service industry arena, as such our employees are very important to the growth and development of our business. We have implemented a pay review to ensure we pay at least National Living Wage and continue to ensure we competitive within the sector.

At Everybody, we encourage new applications from disabled persons into both paid employment and volunteer roles, we have a robust equal opportunities policy, and all managers within Everybody are trained in following and embedding this policy not only for new employees but also for current employees that may become disabled during their current service with us.

We have a budget for equipment adaptations and additional training that may be required for staff that become disabled to allow them to continue in their current role. Should continuing in their current role no longer be viable then solid alternative internal positions will be sought, following consultation with the individual involved and looking at each person's individual circumstances.

At Everybody, one of our strategic aims is to "Develop our people to be the best" and we strive to achieve that with all employees regardless of disability.

We provide employees with information on matters of concern to them as employees, in a number of ways.

Firstly, on an individual basis, all employees attend monthly team meetings with their line manager, have a bi-annual Performance Development Review where they are encouraged to make suggestions for their development (for example request further training or mentoring etc), and regular 1-2-1's with line managers.

Secondly as a whole organisation we have a monthly staff newsletter that is provided to every employee and all employees are encouraged to suggest content, we also hold six-monthly staff presentations to which all employees are invited and involves presentations by the Chief Executive and Senior Management Teams followed by an open Question and Answer session to which all staff are encouraged to contribute.

To encourage the involvement of employees in the company's performance we have implemented a Sharing in Success Scheme, this enables employees to all receive a payment should the company make a surplus.

In September 2024 Everybody Health and Leisure were awarded the Cheshire East Integrated Lifestyle Service Contract (commonly known as One You Cheshire East). The contract, commissioned by Cheshire East Council, will see us take full operational responsibility of the "One You Cheshire East" service, including the website, branding and programme delivery.

We will deliver the following programme streams:-

- Physical Activity schemes to inactive people .
- Weight Management classes (for adults and children).
- Falls Prevention classes.
- Smoking Cessation services.

The contract value is almost £1.4 million a year, and will run for 3 years, with another optional 3 years extension. The contract involves TUPE of current staff team (10 FTE), plus recruitment of 8 more.

One You Cheshire East gives us an opportunity to do even more work with Cheshire East Public Health team and continue to make a real difference to people living in our communities.

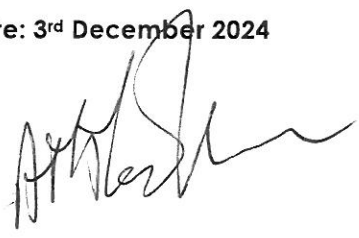
The Directors at this time can confirm:

a) so far as the Directors are aware, there is no relevant audit information of which the company's Auditor is unaware, and

b) they have taken all the steps that they ought to have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the company's Auditor is aware of that information.

This report, which incorporates the Strategic Report, was approved by the Trustees on 3rd December 2024, and signed on their behalf by Andrew Kolker.

Andrew Kolker - Chair, Date: 3rd December 2024



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EVERYBODY HEALTH AND LEISURE FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of Everybody Health & Leisure for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the board

As explained more fully in the Statement of the Trustee's responsibilities, as set out on page 7, the Trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the board determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board is responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board either intends to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the chartable company, including the financial reporting legislation, Charities Act 2011, taxation legislation, anti-bribery, employment, and environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors;

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Simon Hawkins (Senior statutory auditor)
for and on behalf of
Dains Audit Limited

Statutory Auditor
Chartered Accountants

Suite 2 Albion House
2 Etruria Office Village
Forge Lane
Stoke on Trent
ST1 5RQ

3rd December 2024

Statement of Financial Activities period ended 31 March 2024

	Notes	Unrestricted Funds	Restricted Funds	2023-24	2022-23
		£	£	£	£
Income:					
Donations and Legacies	2	5,896,793	-	5,896,793	4,217,570
Charitable Activities	3	15,421,595	-	15,421,595	12,334,437
Other Trading Activities	4	1,059,369	-	1,059,369	803,396
Investment Income		131,985	-	131,985	42,587
Grants & Contracts	5	3,186,569	-	3,186,569	3,469,108
Total Income		**25,696,311**	**-**	**25,696,311**	**20,867,098**
Expenditure on Charitable Activities					
Other Trading Activities	6	1,102,643	-	1,102,643	876,019
Charitable Activities	7	23,672,540	19,451	23,691,991	20,319,286
Total Expenditure		**24,775,183**	**19,451**	**24,794,634**	**21,195,305**
Net Income/ (Expenditure)		921,128	(19,451)	901,677	(328,207)
Transfers Between Funds		-	-	-	-
Other Recognised Gains/(Losses)		-	-	-	-
Actuarial (Losses)/Gains on Defined Benefit Pension Schemes		(75,000)	-	(75,000)	13,477,000
Net Movement		**846,128**	**(19,451)**	**826,677**	**13,148,793**
Total Funds Brought Forward		949,005	19,451	968,456	(12,180,337)
Total Funds Carried Forward		**1,795,133**	**-**	**1,795,133**	**968,456**

Balance Sheet as at 31 March 2024

	Note	31 Mar 24 £	31 Mar 23 £
Fixed Assets:			
Intangible Fixed Assets	11	-	-
Tangible Fixed Assets	12	2,122,116	1,615,523
Total Fixed Assets		2,122,116	1,615,523
Current Assets:			
Stocks		112,435	145,337
Debtors	13	1,129,364	535,012
Cash at bank and in hand		3,422,449	2,410,965
Total Current Assets		4,664,248	3,091,314
Liabilities:			
Creditors: amounts due within one-year	14	(4,222,741)	(3,206,862)
Net Current Assets/(Liabilities)		**441,507**	**(115,548)**
Total Assets Less Current Liabilities		**2,563,623**	**1,499,975**
Creditors: amounts falling due after one-year	15	(768,490)	(531,519)
Net Assets excluding pension Liability		**1,795,133**	**968,456**
Defined Benefit Pension Scheme Liability	18	-	-
Total Net Assets or Liabilities		**1,795,133**	**968,456**
Funds of the Charity:			
Unrestricted Funds	16	737,820	304,300
Unrestricted Designated Funds	16	1,057,313	644,705
Restricted Funds		-	19,451
Pension Reserve	18	-	-
Total Funds		**1,795,133**	**968,456**

These Financial Statements were approved and authorised for issue by the Board on 3rd December 2024 and signed on their behalf by Andrew Kolker.

Andrew Kolker - Chair

Cash flow Statement as at 31 March 2024

	01 April 2023 – 31 March 2024 £	01 April 2022 – 31 March 2023 £	Table
Cash Flows from operating activities			
Net cash (outflow)/inflow from operating activities	1,452,139	1,191,822	1
Cash Flows from investing activities			
Capital Expenditure	(502,240)	(191,871)	
Interest Income	131,985	42,587	
Cash Flows from financing activities			
Loan Received	-	-	
Loan Repayment	(70,400)	(166,400)	
Increase/(Decrease) in cash in period	**1,011,484**	**876,138**	
Cash & Cash equivalents at the beginning of the reporting period	2,410,965	1,534,827	
Cash & Cash equivalents at the end of the reporting period	**3,422,449**	**2,410,965**	2

Table 1

	01 April 2023 - 31 March 2024 £	01 April 2022 - 31 March 2023 £
Net movement in funds for the reporting period (as per the statement of financial activities)	901,677	(328,207)
Adjustments for:		
Pension Service Cost	(75,000)	799,000
Depreciation charges	354,418	402,948
Interest Income	(131,985)	(42,587)
(Increase)/decrease in stocks	32,902	(79,426)
(Increase)/decrease in debtors	(594,352)	(59,472)
Increase/(decrease) in creditors	964,479	499,566
Net cash provided by (used in) operating activities	**1,452,139**	**1,191,822**

Table 2

	01 April 2023 - 31 March 2024 £	01 April 2022 – 31 March 2023 £
Cash in hand	3,422,449	2,410,965
Total cash & cash equivalents	**3,422,449**	**2,410,965**

Statement of Net Debt

	As at 01 April 2023 £	Cash Flows £	As at 31 March 2024 £
Cash	2,410,965	1,011,484	3,422,449
Cash equivalents	-	-	-
Overdraft facility repayable on demand	-	-	-
Loans falling due within one year	(70,400)	-	(70,400)
Loans falling due after more than one year	(176,000)	70,400	(105,600)
Finance lease obligations	(546,809)	(331,523)	(878,193)
Total	**1,617,756**	**750,361**	**2,368,256**

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

1.01 Basis of Preparation

The Accounts cover the 12-month period ended 31st March 2024; the previous year comparatives refer to the period 1st April 2022 – 31st March 2023. The financial statements are prepared under Companies Act 2006, and in accordance with the Financial Reporting Standard 102 (FRS 102) and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' (SORP 2019).

The Trust is a Public Benefit Entity registered as a charity in England and Wales and a company limited by guarantee. It was incorporated on 11 September 2013 (company number: 08685939) and registered as a charity on 10 March 2014 (charity number: 1156084). The address of the registered office is 3rd Floor, 1 Ashley Road, Altrincham, WA14 2DT.

1.02 Going Concern

The Trustees have considered the financial position of the Trust, the levels of free reserves and the 2024-25 budget; consequently the Trustees believe that the charity is well-placed to manage its business risks successfully.

Historically, there has been a pension liability which exceeds the net assets of the Trust, this should not be interpreted as creating a state of insolvency. The liability does not result in an immediate cash commitment and the liability is not expected to crystallise in the foreseeable future. Cheshire East Council provide a guarantee, in relation to all eligible employees, in respect of the Trust's pension obligations. In 2023-24, it should be noted that a pension surplus has been generated. All valuations are based upon reviews by external actuaries engaged through the Local Government Pension Scheme.

In the event of the company winding up the Trustees may resolve that any net assets of the Charity after all its debts and liabilities have been paid, be applied, or transferred either directly for the objects of the Charity, or to any institution which is or are regarded as charitable for purposes similar to the objects of the Charity or for use for particular purposes that fall within the objects of the Charity. In no circumstances shall the net assets of the Charity be paid to or distributed among the members of the Charity under this Article 41.

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of preparation in the financial statements.

1.03 Incoming Resources

Income is credited to the Statement of Financial Activities in the period in which it is receivable. The income and expenditure account is presented in the form considered most appropriate to the current activities of the charity.

Donations and Legacies include an amount equal to notional rental expenditure for the use of Cheshire East Council facilities, in addition to one building owned by Holmes Chapel Parish Council.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Included within the Grants and Contracts figure on the face of the accounts is the management fee paid to Everybody by Cheshire East Council.

Charitable Activities Income is where most of our income sits; this includes memberships, class bookings, health programmes, and swimming lessons.

Trading income refers to income generated at all sites currently using the "Taste For Life" branding. This primarily consists of catering, bar, and vending income.

Income from investments is included in the year in which it is receivable.

In addition to the income disclosed in the financial statements Everybody Health & Leisure also receives help and support in the form of voluntary assistance. This help and support is not included in the financial statements. This voluntary assistance is very much appreciated.

1.04 Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund together with a fair allocation of management and support costs.

1.05 Stock Accounting

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete items.

1.06 Resources Expended

Resources expended are recognised in the year in which they are incurred.

Direct charitable expenditure is identified as cost incurred directly as a result of running the operations and projects directly aligned with our charitable aims.

Trading activity costs are those incurred in connection with trading activities of the Trust.

Resources expended are allocated to the activity where the cost relates to the activity. However, management, administration and finance staff costs are apportioned based on time spent on each activity.

1.07 Intangible Assets and Depreciation

Intangible software and associated costs greater than £12,000 are amortised at a rate calculated to write off the lower of cost or fair market value over its expected useful life. Depreciation is provided as follows:

Asset	Lifespan	Rate
Software	3 Years	33.3%

1.08 Tangible Fixed Assets and Depreciation

Fixed assets, either individually or as a collection of similar items, purchased over the value of £12,000 (exclusive of VAT) are capitalised with all assets valued at historic cost.

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

Asset	Lifespan	Rate
Buildings	24 years or the life of a property lease if less	4.2%
Buildings Refurbishment	5 years	20.0%
Gym/Studio Equipment	5 years	20.0%
General Equipment	5 years	20.0%
Computers/IT	5 years	20.0%

Assets Under Construction are not depreciated until the asset is ready for use.

1.09 Leasing

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet, and are depreciated over their useful lives. The capital elements of future obligations under leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

1.10 Deferred Income

Amounts held as deferred income refer to funds received in the reporting period but specifically held for use in the following financial year due to funds being restricted for use in a future period.

1.11 Financial Instruments

The company only enters basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activity.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which approximates the amount that the company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset, and the net amount reported in the Balance Sheet when there is an 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.

1.12 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

1.13 Judgements in Applying Accounting Policies and Key Sources of Estimation Uncertainty

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

(i) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation, and the physical condition of the assets. See Note 12 for the carrying amount of the property, plant, and equipment, and note 1.08 for the useful economic lives for each class of assets.

(ii) Impairment of debtors

The company makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience. See note 13 for the net carrying amount of the debtors and associated impairment provision.

(iii) Actuarial Assumptions

Everybody Health & Leisure has obligations to pay pension benefits to certain employees who are members of a Local Government Pension Scheme. The cost of these benefits and the present value of the obligation depend on several factors including life expectancy, salary increases and the discount rate on corporate bonds. Management estimates these factors in determining the net pension obligation in the Statement of Financial Position. The assumptions reflect historical experience and current trends.

1.14 Pensions

The Trust participates in the Local Government Pension Scheme (LGPS), with Cheshire West and Chester Council operating as the Administering Authority. The LGPS is a defined benefit scheme. The schemes assets are held separately from the assets of the Trust and are administered by trustees and managed professionally.

Pension scheme assets are measured on an actuarial basis using the projected unit method and discounted at a rate equivalent to the current rate of return on a high-quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained annually and updated at each Balance Sheet date.

A liability is recognised in the Balance Sheet in respect of the scheme which represents the present value of the defined benefit obligation at the balance sheet date less the fair value of the scheme assets. A full valuation of the liability is calculated by an independent actuary every three years using the projected units method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using interest rates

of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid and that have the terms to maturity approximating to the terms of the related pension liability. Actuarial gains and losses are recognised in the Statement of Financial Activities in the year that they arise. Where changes to the Scheme have resulted in past service costs, these are recognised immediately in the Statement of Financial Activities.

Liabilities for the pension scheme are held by Cheshire East Council (the "Authority"), and are covered in the Operating Contract (section 19.0) which states that "To ensure that the Administering Authority does not require the Contractor to put in place any indemnity or bond in respect of the Eligible Employees, the Authority will provide the Administering Authority with a guarantee in a form acceptable to the Administering Authority and the Contractor in respect of the Contractor's obligations to the Administering Authority in respect of Eligible Employees".

Everybody Health & Leisure is reporting an operating surplus prior to the pension service costs of £901,677. The service costs and pension movements that we are required to show in our accounts under FRS 102 rules include changes in actuarial assumptions and other adjustments that do not impact on the operational cashflow of the charity.

During the contract negotiations it was agreed with Cheshire East Council, that they would indemnify the pension liability for all Everybody Health & Leisure, current and new staff, for as long as the scheme remains open.

On 26 October 2018, the High Court handed down a judgment involving the Lloyds Banking Group's defined benefit pension schemes. The judgment concluded the schemes should be amended to equalise pension benefits for men and women in relation to guaranteed minimum pension benefits. The issues determined by the judgment arise in relation to many other defined benefit pension schemes. The Trustees are aware that the issue will affect the charity and will be making decisions as to the next steps in due course. The Trustees have not yet estimated the overall value of individual adjustments to the Scheme as a whole.

A follow up ruling on 20 November 2020 confirmed that members who have historically taken a transfer value now have to be included in GMP equalisation assessments and top up payments made where necessary. The actuary has not made any additional allowance for this follow up ruling.

2. Donations

	01 April 2023 – 31 March 2024 £	01 April 2022 – 31 March 2023 £
Miscellaneous	-	140
Use of Buildings Owned by Cheshire East BC	5,834,793	4,161,430
Use of Buildings Owned by Holmes Chapel Parish Council	62,000	56,000
Total Income	**5,896,793**	**4,217,570**

During 2023-24, in addition to minimal property revaluations, the full value of Congleton Leisure Centre was introduced as it became operational in June 2023. The property yield increased from 7.00% to 7.50%. This rate was obtained from the same independent source as in 2022-23.

3. Charitable Activities (Income)

	01 April 2023 – 31 March 2024 £	01 April 2022 – 31 March 2023 £
Operational Facilities	15,389,289	12,317,838
Health & Communities	32,306	16,599
Total Income	**15,421,595**	**12,334,437**

4. Other Trading Activities (Income)

	01 April 2023 – 31 March 2024 £	01 April 2022 – 31 March 2023 £
Bar & Catering Income	1,059,369	803,396
Total Income	**1,059,369**	**803,396**

The increased income between 2022-23 to 2023-24 is primarily due to the reopening of Congleton Leisure Centre in June 2023. Everybody's catering function is provided under the brand name "Taste For Life". A loss of £43,274 is reported when compared against the expenditure recorded in Note 6.

5. Grants and Contracts

	01 April 2023 – 31 March 2024 £	01 April 2022 – 31 March 2023 £
CEC Management & Operational Fees	1,492,500	1,663,500
CEC Support Services	100,500	100,500
CEC Project Funding	484,016	956,587
Bikeability	214,150	247,021
Health	127,560	152,785
Active Travel	-	65,978
Madeley Centre Management Fee	-	55,000
Cumberland Arena Funding	-	80,000
Restricted Funds	-	23,619
Greenspaces Project	12,000	-
Resilience In Leisure	75,000	-
Other Sources	680,843	124,118
Total Income	**3,186,569**	**3,469,108**

Other Sources include a gross income receipt of £511,280 in respect of an insurance claim settlement.

6. Other Trading Activities (Expenditure)

	01 April 2023 – 31 March 2024 £	01 April 2022 – 31 March 2023 £
Staff Costs	608,020	513,626
Bar & Catering Purchase	494,623	362,393
Total Expenditure	**1,102,643**	**876,019**

7. Charitable Activities (Costs) Including Actuarial Pension

	Operational Facilities £	Health & Communities £	01 April 2023 - 31 March 2024 £	01 April 2022 - 31 March 2023 £
Salary, NI & Pensions	9,339,147	583,164	9,922,311	8,683,903
Indirect Employee Costs	75,118	72,370	147,488	137,196
Pension Service Costs	(60,561)	(1,394)	(61,955)	678,790
Property Costs	6,357,156	-	6,357,156	4,699,130
Transport - Other	1,683	256	1,939	4,191
Supplies & Services	1,695,422	400,643	2,096,065	1,941,239
Financing Costs	696,532	2,998	699,530	564,047
Support & Marketing Costs	4,255,662	244,635	4,500,297	3,579,192
Governance Costs Reallocated	26,960	2,200	29,160	31,598
Total 01April 2023 -31 March 2024	**22,387,119**	**1,304,872**	**23,691,991**	**-**
Total 01April 2022 -31 March 2023	**19,170,133**	**1,149,153**	**-**	**20,319,286**

8. Support and Governance

	Management & Support Services £	Governance Costs £	01 April 2023 – 31 March 2024 £	01 April 2022 – 31 March 2023 £
Salary, NI & Pensions	2,385,693	-	2,385,693	1,787,785
Indirect Employee Costs	327,153	-	327,153	243,079
Pension Service Costs	(13,045)	-	(13,045)	120,210
Property Costs	308,785	-	308,785	241,917
Transport - Other	8,962	-	8,962	13,604
Supplies & Services	1,454,663	29,160	1,483,823	1,148,858
Financing Costs	28,086	-	28,086	55,337
Total	**4,500,297**	**29,160**	**4,529,457**	**3,610,790**

Governance costs primarily include external audit fees, specialist tax advice and Company Secretary fees.

9. Analysis of Staff Costs, Auditor Costs & Trustee Remuneration and Expenses

The aggregate payroll costs were:	01 April 20223–31 March 2024 £	01 April 2022 – 31 March 2023 £
Salaries	11,529,808	9,496,814
Social Security Costs	697,487	593,600
Pension Costs	846,044	784,044
Total	**13,073,339**	**10,874,458**

Within the above costs, there were no redundancy payments. These costs are included within the SOFA heading of charitable activities. Costs in 2022-23 were £4,011. Ex-gratia payments totalling £11,466 were paid during 2023-24, £nil in 2022-23.

Included within the costs identified above which refer to 814 members of staff, the following table details the number of staff whose total employee benefits (excluding employer pension costs) exceeded £60,000.

Total Employee Benefits (FTE) £	No. of Employees 2024	No. of Employees 2023
60,000 - 69,999	-	-
70,000 – 79,999	-	1
80,000 – 89,999	1	-
90,000 – 99,999	-	1
100,000 – 109,999	1	-
Total	**2**	**2**

The total salary and pension costs paid to all key management totalled £246,458 (£236,928 in 2022-23).

Governance costs include Annual Auditor Fees totalling £24,292 for the Statutory Audit (£23,406 in 2022-23) and £3,187 for specialist VAT & tax advisory services (£7,152 in 2022-23).

The Charity Trustees receive no remuneration for their services. No expenses have been reimbursed by the charity to the Trustees during the year. (nil also in 2022-23).

10. Staff Numbers

The average number of staff employed (disclosed on a headcount basis) during this financial year is detailed below. Casual staff are included within this table.

2024	No.
Leisure Facilities and Leisure Development	699
Taste for Life and Health	60
Support Services and Academy	55
Total	**814**

2023	No.
Leisure Facilities and Leisure Development	599
Taste for Life and Health	52
Support Services and Academy	82
Total	**733**

11. Intangible Fixed Assets

2023-24	IT Software £	Total £
Cost		
Balance as of 01 April 2023	89,575	89,575
Additions	-	-
As at 31 March 2024	89,575	89,575
Amortisation		
As at 01 April 2023	89,575	89,575
In year charges	-	-
As at 31 March 2024	89,575	89,575
Net Book Value		
As at 01 April 2023	-	-
As at 31 March 2024	-	-

The value of amortised Intangible Assets is included within the expenditure heading of the SoFA named "Charitable Activities".

12. Tangible Fixed Assets

2023-24	Buildings inc Professional Fees £	Assents under Construction £	Gym Equipment £	IT Equipment £	General Equipment £	Total £
Cost:						
Balance as of 01 Apr 2023	728,143	107,177	947,409	114,562	621,569	2,518,860
Balance as of 01 Apr 2023 (Finance Lease)	-	-	1,072,947	-	-	1,072,947
Additions	-	11,722	375,537	-	114,981	502,240
Transfers – AUC to Gym Eqp	-	(107,177)	107,177	-	-	-
Additions (Finance Leases)	-	-	650,042	-	-	650,042
As at 31 March 2024	728,143	11,722	3,153,112	114,562	736,550	4,744,089
Depreciation:						
Balance as of 01 Apr 2023	322,107	-	488,188	103,695	455,556	1,369,546
Balance as of 01 Apr 2023 (Finance Lease)	-	-	606,736	1	-	606,737
Charge for the Year	32,967	-	213,394	5,089	102,970	354,420
Charge for the Year (Finance Leases)	-	-	291,270	-	-	291,270
As at 31 March 2024	355,074	-	1,599,588	108,785	558,526	2,621,973
Net Book Value						
As at 01 April 2023	406,036	107,177	925,432	10,866	166,012	1,615,523
As at 31 March 2024	373,069	11,722	1,553,524	5,777	178,024	2,122,116

Net Book value of gym equipment financed via a finance lease as at 31 March 2024 is £824,983 (2023-24 £466,210).

13. Debtors

	31 March 2024 £	31 March 2023 £
Trade Debtors	329,600	327,591
Prepayments and Accrued Income	799,764	207,421
As at 31 March 2024	**1,129,364**	**535,012**

£11,754 of Bad Debt has been written off through the Statement of Financial Activity.

14. Creditors: Amounts Falling Due Within One Year

	31 March 2024 £	31 March 2023 £
Trade Creditors	923,956	450,525
Accruals and Deferred Income	2,597,833	2,083,868
Taxation and Social Security	297,196	318,691
Loans	70,400	70,400
Finance Leases	215,303	191,151
Other Creditors	118,053	92,227
Total	**4,222,741**	**3,206,862**

Analysis of Deferred Income Movement

Deferred Income	Brought Forward 2023 £	Total In Year Deferral £	Total In Year Deferral Released £	Carried Forward 2024 £
- Annual Memberships	661,275	1,339,212	1,683,237	1,005,300
- Facility Bookings	25,766	22,489	19,009	22,286
- Learn To Swim Scheme	11,713	2,767	-	8,946
- Memberships Income received in March	103,704	-	27,085	130,789
- Various Contracts	-	2,433,030	2,436,461	3,431
- Joint Use	26,042	64,323	65,625	27,344
- Third Party payment	8,060	8,060	-	-
Total	**836,560**	**3,869,881**	**4,231,417**	**1,198,096**

15. Creditors: Amounts Falling Due After One Year

	31 March 2024 £	31 March 2023 £
Principal Loan Repayments Repayable Between 1 to 5 Years	105,600	176,000
Principal Loan Repayments Repayable After 5 Years	-	-
Principal Finance Lease Repayable Between 1 to 5 Years	662,890	355,519
Total	**768,490**	**531,519**

One loan remains outstanding at year end. The loan has an interest rate of 4% above the Bank of England's variable Base Rate and is classed as an Unsecured Loan.

16. Analysis of Charitable Funds

Fund	Brought Forward 2023	Incoming Resources	Outgoing Resources	Gains / (Losses)	Transfers In / (Out)	Carried Forward 2024
	£	£	£	£	£	£
Unrestricted	**304,300**	**25,621,311**	**(24,775,183)**	**-**	**(412,608)**	**737,820**
Pension Reserve	**-**	**75,000**	**-**	**(75,000)**	**-**	**-**
Restricted Funds						
- Young Persons Exercise Referral	14,339	-	(14,339)	-	-	-
- Macclesfield LC Pool Hoist	2,500	-	(2,500)	-	-	-
- Connected Communities	2,612	-	(2,612)	-	-	-
Total Restricted Funds	**19,451**	**-**	**(19,451)**	**-**	**-**	**-**
Designated Funds						
- Staff Membership Scheme	103,052	-	-	-	(57,673)	45,379
- Capital Contributions Received	17,317	-	-	-	(17,317)	-
- Management Training	39,424	-	-	-	-	39,424
- Capital Contributions Received	152,000	-	-	-	(152,000)	-
- Congleton LC Mobilisation	130,000	-	-	-	(130,000)	-
- Digital Transformation	62,000	-	-	-	38,000	100,000
- Strategic Leisure Review	30,000	-	-	-	20,000	50,000
- Cumberland Arena	32,412	-	-	-	(1,602)	30,810
- Cyber / ICT Security	50,000	-	-	-	-	50,000
- CRY	24,000	-	-	-	(9,000)	15,000
- Social Action Partnership	4,500	-	-	-	-	4,500
- One Off Use of Reserves	-	-	-	-	460,000	460,000
- Wilmslow LC Equipment	-	-	-	-	212,200	212,200
- Organisational Change	-	-	-	-	50,000	50,000
Total Designated Funds	**644,705**	**-**	**-**	**-**	**412,608**	**1,057,313**
Total Funds	**968,456**	**25,696,311**	**(24,794,634)**	**(75,000)**	**-**	**1,795,133**

Fund	(As restated) Brought Forward 2022	Incoming Resources	Outgoing Resources	Gains / (Losses)	Transfers In / (Out)	Carried Forward 2023
	£	£	£	£	£	£
Unrestricted	**334,554**	**20,843,479**	**(20,392,137)**	**-**	**(481,596)**	**304,300**
Pension Reserve	**(12,678,000)**	**-**	**(799,000)**	**13,477,000**	**-**	**-**
Restricted Funds						
- Wilmslow Town Council	-	3,780	(3,780)	-	-	-
- Young Persons Exercise Referral	-	14,339	-	-	-	14,339
- Macclesfield LC Pool Hoist	-	2,500	-	-	-	2,500
- Connected Communities	-	3,000	(388)	-	-	2,612
Total Restricted Funds	**-**	**23,619**	**(4,168)**	**-**	**-**	**19,451**
Designated Funds						
- Staff Membership Scheme	105,349	-	-	-	(2,297)	103,052
- Capital Contributions Received	18,336	-	-	-	(1,019)	17,317
- Management Training	39,424	-	-	-	-	39,424
- Capital Contributions Received	-	-	-	-	152,000	152,000
- Congleton LC Mobilisation	-	-	-	-	130,000	130,000
- Digital Transformation	-	-	-	-	62,000	62,000
- Strategic Leisure Review	-	-	-	-	30,000	30,000
- Cumberland Arena	-	-	-	-	32,412	32,412
- Cyber / ICT Security	-	-	-	-	50,000	50,000
- CRY	-	-	-	-	24,000	24,000
- Social Action Partnership	-	-	-	-	4,500	4,500
Total Designated Funds	**163,109**	**-**	**-**	**-**	**481,596**	**644,705**
Total Funds	**(12,180,337)**	**20,867,098**	**(21,195,305)**	**13,477,000**	**-**	**968,456**

Analysis of Net Assets between Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2024
	£	£	£	£
Tangible Fixed Assets	2,122,116	-	-	**2,122,116**
Current Assets	3,606,935	-	1,057,313	**4,664,248**
Creditors: amounts falling due within one year	(4,222,741)	-	-	**(4,222,741)**
Creditors: amounts falling due after one year	(768,490)	-	-	**(768,490)**
Total	**737,820**	**-**	**1,057,313**	**1,795,133**

Analysis of Net Assets between Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2023
	£	£	£	£
Tangible Fixed Assets	1,615,523	-	-	1,615,523
Current Assets	2,427,158	19,451	644,705	3,091,314
Creditors: amounts falling due within one year	(3,206,862)	-	-	(3,206,862)
Creditors: amounts falling due after one year	(531,519)	-	-	(531,519)
Total	**304,300**	**19,451**	**644,705**	**968,456**

Restricted Funds

- **Young Persons Exercise Referral**

This referral scheme targeted young people aged 12-18 years in Crewe and Surrounding areas with long term health conditions to engage them in a 12-week programme to encourage and facilitate exercise.

- **Macclesfield LC Pool Hoist**

A contribution of £2,500 was received towards the cost of a new pool hoist at Macclesfield Leisure Centre which has now been utilised.

Connected Communities

In respect of the Holmes Chapel Community Centre, funding of £1,000 was previously received to be spent on publicly accessible digital equipment and £2,000 was to be spent as appropriate to enhance a community environment. These funds have now been fully utilised.

Designated Funds

- **Staff Membership Scheme**

Income is set aside from the staff membership scheme which is to be used for staff activities, development, and benefits during forthcoming years.

- **Capital Contribution Received**

A sum of £24,450 was accounted for as income in 2015-16 which was designated to be transferred into the General fund in future years to offset annual depreciation charges made against the revenue account. Trustees have agreed to release this into Unrestricted Funds with effect from 31st March 2024.

- **Management Training**

A sum of £39,424 had been designated during 2021-22 towards future management development costs. No costs were incurred during 2023-24.

- **Capital Contribution Received**

A sum of £152,000 was accounted for as income in 2022-23 which was designated to be transferred into the General fund in future years to offset new charges incurred in respect of Congleton Leisure Centre and Wilmslow Leisure Centre redevelopments. This has been utilised within 2023-24.

- **Congleton Leisure Centre Mobilisation**

A sum of £130,000 was accounted for as income in 2022-23 which was designated to offset costs incurred prior to the reopening of Congleton Leisure Centre, which at 31-Mar-2023, had no confirmed date of opening but was expected within the first quarter of 2022-23. Following the successful opening of Congleton Leisure Centre in June 2023, this has now been fully utilised.

- **Digital Transformation**

An amount of £62,000 had originally been identified as being allocated for assisting Everybody to further transform its digital platforms. During 2023-24, this value has been increased by £38,000.

- **Strategic Leisure Review**

An amount of £30,000 had been allocated to assist with future costs to be incurred for a Strategic Leisure Review of Everybody's operations. During 2023-24, this value has been increased by £20,000.

- **Cumberland Arena**

An original amount of £80,000 was recognised as income during 2022-23 to finance initial costs to be incurred for a project at the Cumberland Arena, in association with Crewe Town Investment Plan. The unspent amount of £30,810 is expected to be fully spent within 2024-25.

- **Cyber / ICT Security**

An amount of £50,000 had been allocated to enhance the existing controls against cyber-attacks and all aspects of ICT security. No costs were incurred during 2023-24.

- **CRY**

An amount of £24,000 had been identified within the 2022-23 accounts to further continue a relationship which was started during the year. This amount will allow further Everybody staff aged between 18 and 35 to be assessed by Cardiac Risk in the Young to increase awareness, screening and research and supporting affected families. This has been partially utilised within 2023-24.

- **Social Action Partnership**

An amount of £4,500 was received during 2022-23 and had been designated for continued use into future years. This was received from the Cheshire East Social Action Partnership to enable sector representation at Care Community meetings across the region.

- **One Off Use of Reserves**

An amount of £460,000 has been designated during 2023-24 as part of the Management Fee discussions with CEC for the 2024-25 budget.

- **Wilmslow Leisure Centre Equipment - minus depreciation to date**

An amount of £212,200 has been designated during 2023-24, being an original amount of £250,000 being invested in equipment at Wilmslow, less depreciation to date.

- **Organisational Change**

An amount of £50,000 has been designated during 2023-24 to assist with further organisational changes during 2024-25.

17. Related Party Transactions

Everybody Health & Leisure has a close working relationship with Cheshire East Council (CEC), who nominate two of the eleven trustees of the charity. These two nominated trustees have equal voting rights with the other trustees.

In addition, a close working relationship has also been established with Holmes Chapel Parish Council (HCPC) with Everybody Health & Leisure investing in and operating the Holmes Chapel Community Centre on behalf of the Parish Council.

The following is a summary of transactions with these entities:

		01 April 2023 – 31 March 2024 £	01 April 2022 – 31 March 2023 £
Donations & Legacies	- CEC	5,834,793	4,161,430
" "	- HCPC	62,000	56,000
Grants and Contracts	- CEC	2,077,016	2,720,587
Loan Interest Repaid	- CEC	19,647	21,121
Charitable Expenditure	- CEC	5,948,157	4,274,794
" "	- HCPC	62,000	56,000
Everybody Foundation	-	5,000	834

The above donations relate to an amount calculated for use of the Borough and Parish Council owned facilities at a nil rental, a corresponding equal amount is shown as Charitable expenditure. The "Grants and Contracts" income refers to amounts received from Cheshire East Council for the delivery of various services within the facilities owned by Cheshire East Council. This includes income relating to the purchase of back office and IT support provided by the Council on behalf of Everybody Health and Leisure (which is repaid as expenditure identified as Charitable Activities).

In addition, the following transactions occurred during 2023-24 with organisations which are identified as being Related Parties to Trustees or Senior Managers of the Company:

- Alsager Multi Academy Trust: £22,577 income – facility hire, £10,545 expenditure on facility hire
- Hermitage Primary School: £560 income – facility hire
- Everybody Foundation: £5,000 expenditure – match funding
- Cheshire County Football Association: £242 income – facility hire

The Everybody Foundation offers grants and assistance for the benefit of particularly the public in areas where Everybody Health & Leisure operates. The aim is to promote, preserve and advance good health and wellbeing including but not limited to participation in physical activity and healthy recreation.

The Foundation is treated as a Related Party as three of the trustees are also Everybody Health & Leisure Trustees. In addition, the fourth trustee is the chief executive of Everybody Health & Leisure.

Cheshire East Council have indemnified Everybody Health & Leisure's pension liability (refer to note 1.14). As at 31st March 2024, the Local Government Pension Fund has a surplus balance of £4,106,000. The projected amount to be charged to the Operating Profit for the period to 31 March 2025 is based upon a projected payroll of £2,777,000.

	2024 £	2023 £
Amounts due to:		
Cheshire East Council – Various	426,862	35,139
Cheshire East Council – Loan Principal	176,000	208,000
Cheshire East Council – Interest Within One Year	13,845	19,394
Amounts due from:		
Cheshire East Council	122,923	50,424
Holmes Chapel Parish Council	-	334

18. Defined Benefit Pension Scheme –

The charity continues to operate a defined benefit scheme which is now closed to new employees. The scheme is part of the Local Government Pension Service (LGPS), and "Everybody" has its own assets held within the wider fund. An actuarial revaluation is carried out every three years. The fund is administered by independent trustees who are responsible for ensuring it is funded to meet current and future obligations, the agreed contribution rates for future years are 21.6% for employers and between 5.5% and 10.5%, depending on pay for employees.

Pension Commitments

	2024	2023
Rate of increase in salaries	3.45%	3.65%
Rate of increase in pensions payment	2.75%	2.95%
Discount rate	4.85%	4.75%
Commutation of Pensions to Lump Sums		
Pre April 2008 service	50%	50%
Post April 2008 service	75%	75%
Assumptions are made to allow future improvements to mortality rates.		
Mortality assumptions		
Life expectancy at 65		
Retiring today		
- Male	21.6 years	21.8 years
- Female	24.4 years	24.6 years
Retiring in the future		
- Male	21.6 years	21.8 years
- Female	25.4 years	25.6 years

The fair value of the scheme assets and the expected rate of return, the present value of the scheme liabilities and the resulting surplus / (deficit), as recognised in the SoFA are:

	2024 £	2023 £
Equities	12,678,500	11,233,440
Bonds	9,128,520	8,191,050
Property	3,042,840	3,276,420
Cash	507,140	702,090
Total Market Value of Assets	**25,357,000**	**23,403,000**

The actual return on Scheme Assets was £1,609,080. In 2022-23 that value was £2,009,347.

	2024 £	2023 £
Amounts Recognised in the Statement of Financial Activities		
Employer Contribution	(642,000)	(826,000)
Past Service Cost	150,000	-
Current Service Cost	528,000	1,271,000
Expected Return on Pension Scheme Assets	(1,121,000)	(697,000)
Interest on Pension Liabilities	1,010,000	1,051,000
Total	**(75,000)**	**799,000**
Actual Return on Scheme Assets	**1,558,000**	**(2,287,000)**
Movements in the Present Value of the Defined Benefit Obligation were as follows:		
Opening Defined Benefit Obligation	21,043,000	37,693,000
Contributions by Employees	179,000	178,000
Actuarial Losses / (Gains)	(1,234,000)	(18,821,000)
Benefits Paid	(425,000)	(329,000)
Interest Cost	1,010,000	1,051,000
Current Service Cost	528,000	1,271,000
Past Service Cost	150,000	-
Closing Defined Benefit Obligation	**21,251,000**	**21,043,000**

	2024 £	2023 £
Movements in The Fair Value of Everybody's Share of Scheme Assets:		
Opening Fair Value of Scheme Assets	23,403,000	25,015,000
Interest Income	1,121,000	697,000
Actuarial Gains and (Losses)	437,000	(2,984,000)
Contributions by Employer	642,000	826,000
Contributions by Employee	179,000	178,000
Benefits Paid	(425,000)	(329,000)
Total	**25,357,000**	**23,403,000**
Limitation of movement recognised under FRS102	(4,106,000)	(2,360,000)
Closing Defined Benefit Assets Recognised	**21,251,000**	**21,043,000**

The pension scheme has a surplus; this is reviewed through a re-evaluation of employer's contribution at each triannual review. This year's opening Surplus has increased in year from £2.4m to surplus of £4.1m. However, to satisfy pension accounting rules under FRS102 in relation to recognition of scheme asset, the movement has been limited in order not to recognise an asset, thus the balance recognised at 31 March 2024 is £nil.

The scheme was fully funded at transfer, valued on an 'ongoing' basis, and is valued in different ways by the actuary for different purposes:

The 'ongoing' basis of valuation is used by the actuary to set the funding strategy of the scheme and the contribution rates for the scheme and uses a discount rate that reflects the asset mix that the fund invests, with a degree of prudence, (return on government bonds + outperformance 1.6%). FRS102 reporting requirement gives a more prescribed calculation of the discount rate stating, it must be 'determined by reference to market yields at the end of the reporting period on high quality corporate bonds.' The contribution for the year ended 31 March 2025 is expected to be £600,000.

Cheshire East Council have indemnified Everybody Health & Leisure's pension liability should one occur (refer to note 1.14). The fund is currently valued with a surplus of £4.1m as at 31 March 2024, but as per above, the balance recognised at the balance sheet date is £nil.

19. Operating Leases

Annual Total	Within the First Year	Within the Second to Fifth Years Inclusive	Over Five Years
	£	£	£
01 Apr 2023 – 31 Mar 2024	5,762	9,604	-
01 Apr 2022 – 31 Mar 2023	5,762	15,366	-

Operating lease payments recognised as an expense totalled £6,890 (£18,801 in 2022-23).

20. Finance Leases

Annual Total	Within the First Year	Within the Second to Fifth Years Inclusive	Over Five Years
	£	£	£
01 Apr 2022 – 31 Mar 2023			
Gross Lease Payments Due	216,406	390,452	-
Less Interest Charge	(25,256)	(34,933)	-
Net Lease Charges Due	191,150	355,519	-
01 Apr 2023 – 31 Mar 2024			
Gross Lease Payments Due	270,407	737,489	-
Less Interest Charge	(55,104)	(74,599)	-
Net Lease Charges Due	215,303	662,890	-

21. Financial Instruments

	2024 £	2023 £
Financial Assets that are Debt Instruments Measured at Amortised Cost:		
Trade debtors	387,661	401,289
Accrued Income	741,702	133,723
Total	**1,129,363**	**535,012**
Financial Liabilities Measured at Amortised Cost:		
Trade creditors	(923,956)	(450,525)
Loans	(176,000)	(246,400)
Finance Leases	(878,193)	(546,670)
Accruals	(1,399,736)	(1,247,308)
Other creditors	(118,053)	(92,227)
Total	**(3,495,938)**	**(2,583,130)**
Cash and Term Deposits Total	**3,422,449**	**2,410,965**

EVERYBODY HEALTH & LEISURE

England & Wales - Charity number 1156084

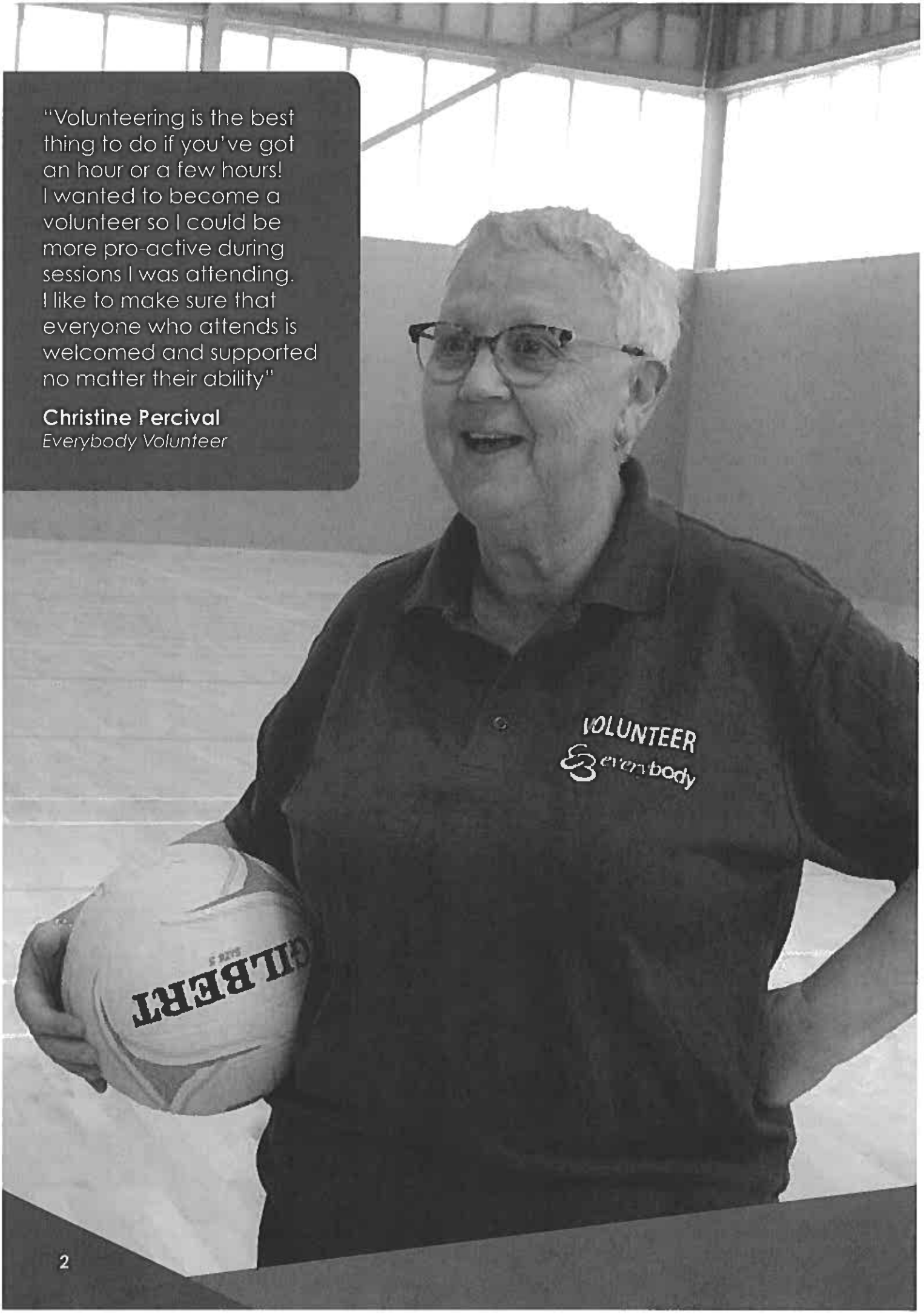
Accounts

everybody Health & Leisure

Annual Report 2022/23

Providing 'Leisure for Life'

everybody.org.uk



"Volunteering is the best thing to do if you've got an hour or a few hours! I wanted to become a volunteer so I could be more pro-active during sessions I was attending. I like to make sure that everyone who attends is welcomed and supported no matter their ability"

Christine Percival
Everybody Volunteer

CONTENTS

Chief Executive Report	4
About Us	7
Vision	8
Values	9
Key Achievements	10
Caring for all	12
In the Service of others	25
Working as one	40
Fit for the future	42
Free to do our best	43
Looking forward	47
Trustees, Directors, Principal Officers & Advisors	48
Governance	50
Financial Review	53
Independant Auditors Report	57
Balance Sheet	62
Cashflow Statement	63
Notes to Financial Statements	66

CHIEF EXECUTIVE'S INTRODUCTION

Our 9th year as a registered charity and first since becoming Everybody Health & Leisure has been an incredibly busy but rewarding one for all our team and key partners.

With the benefit of the first full year since the pandemic without any covid related restrictions, it is fantastic that we've seen the natural demand for our services grow and reach new record levels of usage across our Cheshire East estate.

This is a positive sign - more & more people are recognising the importance of their own health and ensuring they utilise their leisure time in many different active ways. However, it is our job to identify and encourage all people to take part in sport or whatever activity may be best suited to them that helps them to improve their physical and/or mental health. We've sought to remove any barriers to participation by working with Cheshire East Council to design targeted policies and interventions based on local health data and we have now committed plans to do even more in the future. I'm delighted that our dedicated Everybody Healthy Team have helped thousands of people to start on their journey towards a healthier and more active lifestyle, and/or visit one of our facilities or services for the first time this past year.

Also that our Sport for Everybody initiatives have helped many young people have their first go at different sports and also reached people of all ages to reconnect to a sport they once played – and can now play once again.

2022/23 has seen our highest ever financial turnover as an organisation, which reflects the increased operational performance and output of all our hardworking teams. As a charity we've continued to reinvest income back into our local communities in line with our charitable objects. Investments this year have seen considerable improvements in our sites at Nantwich, Crewe, Holmes Chapel & Wilmslow. At the same time this year we have ensured an improved reserves position and adopted a sustainable financial plan for the coming years, enabling us to support and serve more people in the future.

Highlights of the past year include reaching over 20,000 active fitness members using our facilities and over 10,000 learn to swim participants attending our swimming pools each week. We made 8 community commitments last May which we've met and as you will see in many cases surpassed; including doubling the number of targeted health referrals, ensuring all children on our waiting list could access swimming lessons locally.

We were also proud to receive a number of accolades and external awards this past year; including the Social Value Award (Cheshire & Merseyside Partnership), Best Company to Work For 2022 (North East Cheshire Chamber Business Awards) and Contribution to the Community 2022 (South Cheshire Chamber Awards), along with successfully retaining our Investors in People status and multiple QUEST accreditations across the different facilities.

Despite all the great positives of the past year, there were some challenges and the most significant was the devastating news that our star HR apprentice and model employee; Mia Jennings passed away just 19 years old in January 2023. This shook our charity to its core, leaving many staff and hundreds of customers (many of whom she had taught to swim in Macclesfield) heartbroken. Mia herself had been a finalist in 2 different business awards as an outstanding apprentice in 2022, having made an immeasurable contribution for us. The tributes to this amazing young lady poured in and we have committed to work with her wonderful family to ensure all Mia's beautiful traits and lasting legacy will continue in the years ahead; starting with a commitment to CRY (cardiac risk in the young) creating greater awareness and ensuring screenings for young local people aged 14-35.

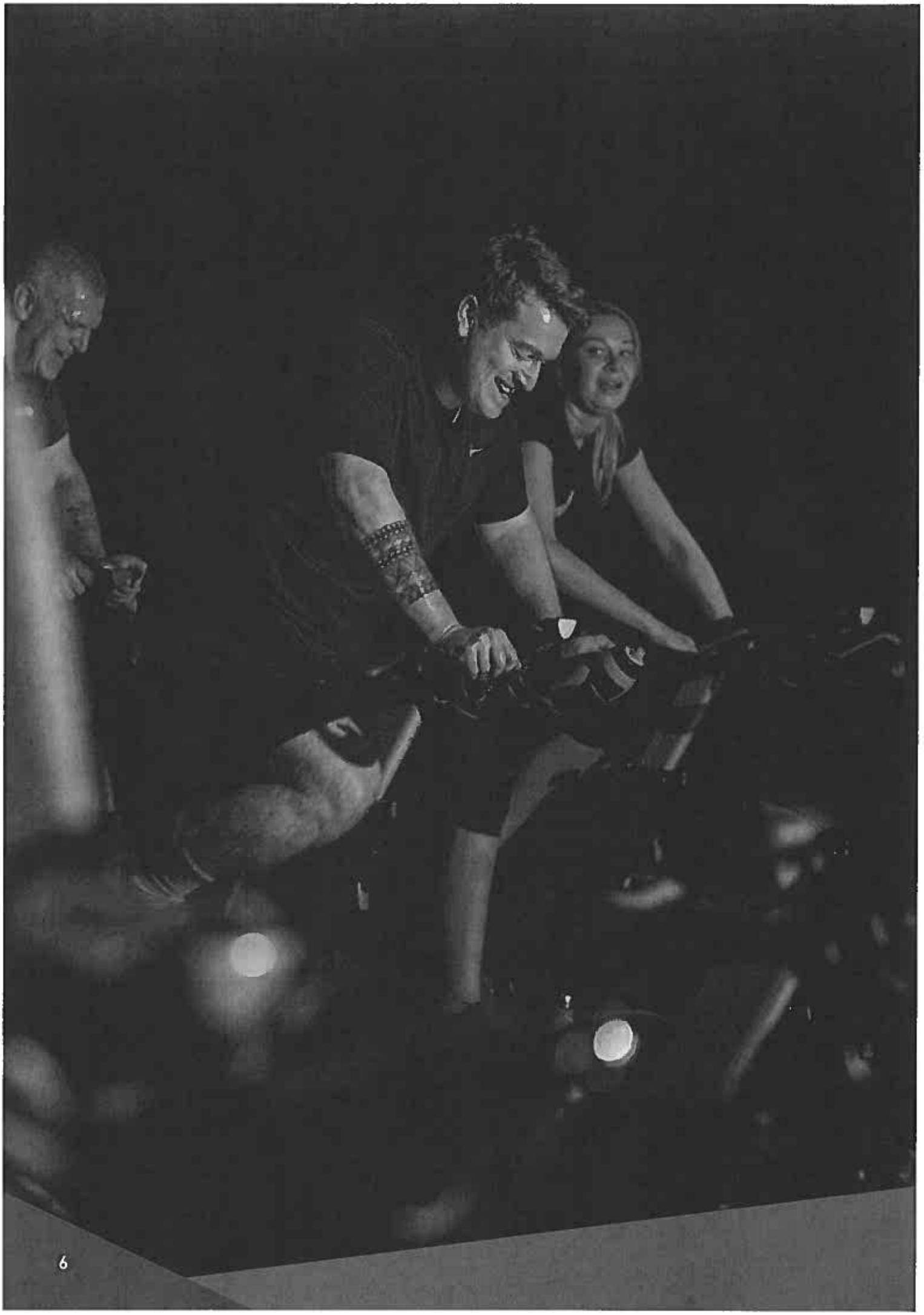
Our loyal customers have continued to enable our charity to prosper, and it was lovely to read the feedback in the annual Customer Survey where we scored 8.51/10 for overall customer satisfaction. Of course, there is always more to do and improve upon and this survey has helped to inform our 2023/24 plans to continuously improve what we do. Recent improvements include our new online 'Leisure Hub' service; launched last summer this has been well received and has enabled customers to book and see the range of classes and activities on offer with greater ease – this followed user feedback in the previous years' survey which we acted upon.

Our partnership with Cheshire East Council has strengthened over the past 12-months and I'm grateful for their continued commitment to invest in local residents' health & leisure provision, especially at a challenging financial time for local government. We will continue to work hard to ensure maximum social and financial value for residents and all local communities in the borough.

I hope you'll enjoy reading the many collective achievements, local inspirational stories, and key outcomes of this annual report. Looking ahead, we welcome all new ideas, contributions, and opportunities to partner with like-minded people & organisations in the future - to do as much as we can to support the local public health agenda and ensure the very best leisure experience for all people.

I look forward to working with you and for you in the future to build upon these successes,

Thomas Barton
Chief Executive



ABOUT US

Everybody Health & Leisure is a registered charity and a company limited by guarantee, we re-invest 100% of our surplus back into our local communities.

We are responsible for delivering leisure services and public health initiatives in partnership with Cheshire East Council, Holmes Chapel Parish Council, Alderley Park Limited/Bruntwood and The Madeley Centre.

Our key services include:

17 leisure facilities - full list in Appendix B;

Everybody Fitness membership scheme;

Everybody Learn to Swim scheme;

Everybody Healthy – a range of health and wellbeing programmes and initiatives to support people in our communities. A more specific Health and Wellbeing Strategy is available.

Sport for Everybody - including key programmes such as Talented Athlete Support Scheme, Volunteer Programme, Club & Coach Development, Bikeability and more. A specific 'Sport for Everybody' strategy details more specific information in this area;

Everybody Academy – specialist leisure training provider delivering a range of training and development opportunities including volunteering, apprenticeships and work placements;

Taste for Life Catering – onsite cafés in local Everybody leisure centres in Cheshire East, cafes in leisure facilities operated by others, business and event catering as well as children's party catering;

Everybody Options concessionary discount programme;

Everybody Personal Training programme;

Everybody Foundation – a charity (Registered Charity No. 1174873) that raises funds to support individuals and groups to promote a healthy and active lifestyle.

Strategic direction is provided by the independently appointed Board of Trustees. The Board has ultimate responsibility for the governance of the Trust and supports the management team to deliver their strategic aims.

There are 11 Trustees on the Board, all of whom are local volunteers with a wide variety of professional backgrounds from various sectors. They bring a wealth of expertise and experience to help shape and improve our services.

Where we work

Most of our work is in Cheshire East, in the communities surrounding our 17 locations throughout Cheshire East with The Madeley Centre falling into the Borough of Newcastle-under-lyme.

The map below illustrates our locations:

Cheshire East has an estimated current population of 398,800 (Cheshire East Council website). The source for these population figures is the 2021 Census.

Cheshire East is noted as having an aging population. According to the Cheshire East Local Plan (paragraph 1.27) there will be a 65% increase in the population aged 65 and above and a 134% increase in the population aged 85 and above by 2030.

The overall population is also expected to increase, due to new housing provision. The overall growth proposition is to deliver at least 36,000 new homes which forecasts an increase in the borough's population of around 58,100 people by 2030.

Our penetration of the Cheshire East total population is 5.2%. and its penetration of the Health and Fitness market is estimated at 14 %.

VISION

At Everybody, we don't just believe in getting more people, more active, more often – that goes without saying! In order to make a real impact on the health and social issues affecting our communities, we need to target our efforts and our service offer. Only in this way can we make participation in leisure and recreation an important part of everybody's day to day lives, whatever their ability or need.

Leisure for Life

Our simple vision of providing 'Leisure for Life' requires us to help people live a healthy life of course. It also seeks to make participation in any recreational or leisure activity an enduring habit from the earliest years to later life.

Helping people to live well and for longer

We also have a long-term shared vision with Cheshire East Council, 'helping people to live well and for longer', to emphasise our commitment to positively impacting the health of everyone in the borough of Cheshire East.

By achieving our vision of 'Leisure for Life' we will be making a major contribution towards helping people to live well and for longer.

Values

To build on our successes to and have an even greater impact on our mission and strategic aims, we will need to continue to work with our values at the heart of all that we do.

These values have guided our thoughts and actions since May 2014 and are the foundations of our way of working.

We are proud of not only what we have achieved but also 'how' we have achieved these with everyone committed to the organisation's values.

We will continue to engage with our people at every opportunity to ensure all are engaged and supported in a positive manner.

Fit for the Future	We will give everyone the opportunity to train and enhance their skills by encouraging people to develop themselves and others. Creating and promoting 'careers in leisure'.
Working as one	We will all work to the common goal of providing 'leisure for life' and support each other in all we do.
Trusted and honest	We respect and value the input of every person and at all times act with integrity and respect.
In the service of others	We will provide first class facilities and services that are well maintained, inviting and valued by our customers.
Free to do our best	Our culture and business processes will support people to act on their own initiative – with innovation being recognised and rewarded.
Caring for all	We will actively seek to involve everyone in all communities, working in partnership and with a passion for people.

8 commitments to our local community in 2022-23

- Create 100 local jobs across leisure, catering, business support and apprenticeship roles.
- Over £2m investment to improve facilities in Crewe
- Reopen a brand-new Congleton Leisure Centre welcoming over 2,000 health and fitness members and a wide variety of activities for all residents.
- Deliver targeted health schemes such as exercise referral, long covid and specialist rehabilitation to over 1,000 people in Cheshire East.
- Work with parents and schools to help the 5,000 children in Cheshire East currently waiting to learn to swim.
- Invest and grow our volunteer programme, to increase our volunteer hours to 50,000 by end 2023.
- Celebrate with annual awards ceremonies for local talented junior and adult athletes, individuals and organisations making a difference in sport and healthy recreation.
- Train over 6,000 young people a vital life skill of riding a bike and improve confidence in 5,000 local employees to actively travel to work.

Updates on our 8 commitments

278
Recruited

Crewe Lifestyle Centre ✓
Cumberland Arena
£2.3 Million Secured £

Re-opened
JUNE 2023

2,120
People supported

5,000+
Achieved

46,071
Hours

92%
to target!

100+
Recognised

7,883 children trained
5,732 local employees actively travelling

CARING FOR ALL
THE EVERYBODY HEALTHY SERVICE

2,120
Referrals

119%
Increase in referrals from 2021-22

60%
Service retention rate

63%
Self referrals number
&
37%
Health referrals

15%
Of people accessing programmes from Crewe 6 Priority Wards

803
Male

1,317
Female

62%
Conversion rate to full membership

9.4/10
Customer satisfaction score

1,762
Health classes delivered

Recognition Awards

Recognised nationally as 'Site of the Month for ESCAPE-Pain' by Orthopaedic Research UK

Orthopaedic Research UK

Awarded ' Contribution to the Community, South Cheshire Chambers Award 2022

SERVICE OUTCOMES 2022-23

Everybody Healthy Service works with the public, private, voluntary sector partners and residents of Cheshire East to provide integrated community-based health and wellbeing programmes, preventing ill-health, addressing health inequalities and encouraging lifelong learning from early years to later live.

15,442
People attending a targeted health class

65%
Transfer rate from NHS Cardiac & Pulmonary Rehabilitation

70%
Of people attending falls programme reduced fear of falling score

78%
Of people inactive to active

51%
Of people now exercising 150 mins per week, NICE guidance

66%
People improved mental wellbeing score

Long COVID Exercise Rehab

77%
Reduction in fatigue levels

71%
Improved quality of life score

ESCAPE Pain

90%
Clinical improved in pain management

84%
Improved physical function

Awarded 'Excellent' for both Community Impact and Health and Wellbeing categories in Quest Assessment for Macclesfield Leisure Centre.

Awarded Cheshire and Merseyside Social Value Award

The past 12 months has been challenging for all, coming through the COVID-19 pandemic. The Everybody Healthy Service has worked extremely hard to re-establish the service, working closely with healthcare colleagues in developing robust referral pathways from services to ensure those most in need access to our targeted health and wellbeing programmes.

We have undertaken a review of several health programmes, ensuring they are fit for purpose, continue to provide the high-quality outcomes, and remain person centred. We launched our first Health and Wellbeing Strategy and introduced new innovative schemes using digital solutions to being physically active. Over the past 12 months 2,120 referrals have been received by the Everybody Healthy Service, a 119% increase from the previous year and 15,442 people have attended a health exercise class.

Partnership working remains central to the success of our work. We have worked with healthcare colleagues in utilising our facilities with the co-location of NHS services, integrating people into the centres as both patients and users. We have successfully co-located Pulmonary Rehabilitation and Phase III Cardiac Rehabilitation Services into some of our facilities, jointly delivery. Bringing patients into our facilities has created a joined-up approach between healthcare services and physical activity, leading to improved access, provision, and wellbeing.

We have developed and launched our own MSK (musculoskeletal) exercise rehabilitation service, working collaboratively with Central Cheshire Integrated Care Partnership (CCICP) Physiotherapy Service. Together we jointly delivering, evidenced based, MSK exercise programmes which offer accessible and affordable personalised exercise and education, consisting of land based and water rehabilitation therapy helping to maintain mobility, physical function and reduce pain. The collaboration has improved musculoskeletal outcomes for patients, reduced NHS waiting lists and provided a seamless pathway for patients to continue exercising once being clinically discharged.

We have been successful in securing a commissioning contract, by Central Cheshire and Eastern Cheshire Integrated Partnership - Post COVID Recovery Service, delivering our Long COVID Exercise Rehabilitation programme. A partnership approach has enabled the creation of a service which addresses the needs, expectations and outcomes of patients. Over the past 12 months we have received 102 referrals to our rehab exercise programme, achieving fantastic patient outcomes, including:

- 97% inactive to active, 47% achieving 150 minutes of exercise weekly in line with government and NICE guidance.
- 77% reduction in fatigue levels
- 71% Improved Quality of Life
- 62% Improved Mental Wellbeing
- 68% of patient's conversion rate into a full membership

In addition to clinical outcomes we have supported many patients to return back to work, after prolonged periods of sickness absence, patients have resumed hobbies they once enjoyed and overall patients have greatly benefited from peer support.

We have been recognised for our hard work and impact made to people's quality of life, including:

Recognised nationally as 'Site of the Month for ESCAPE-Pain' by Orthopaedic Research UK

Awarded ' Contribution to the Community, Cheshire Chambers Award 2022

Awarded 'Excellent' for both Community Impact and Health and Wellbeing categories in Quest Assessment for Macclesfield Leisure Centre.

Awarded Cheshire and Merseyside Social Value Award

We placed a focus on workforce training, through the development of a robust training framework ensuring our Specialist Health Coaches undertook a diverse range of training equipping them to work with a wide range of illness and long-terms conditions, including:

BACPR Level 4 Cardiac Rehabilitation

Long Covid Rehabilitation

Otago Level 3 Leaders Award

Level 3 GP Exercise on Referral

Level 4 Exercise for Neurological Conditions

Level 4 Obesity and Diabetes

Level 4 Pulmonary Rehabilitation

Making Every Contact Count (MECC)

Level 2 Move It Or Lose It

Upon marking our 8th business anniversary, eight commitments were made to our local communities, one specifically was to 'deliver targeted health schemes such as exercise referral, long covid and specialist rehabilitation to over 1,000 people in Cheshire East'. We are proud in achieving the commitment earlier than anticipated, exceeding the target figure in receiving 2,120 referrals and 14,458 people attended a targeted health exercise class.

OUR IMPACT 2022-23

Cheshire and Merseyside Health and Care Partnership

SOCIAL VALUE AWARD

37,819
People attended a targeted Health & Sport programme

12%
People attending from Crewe 6 priority wards

249
Children (under 18yrs) with disabilities supported to be active

7,883
Children taught to ride a bike safely

Number of people supported to make positive lifestyle changes:

78%
Increased Physical Activity Levels

66%
Mental Wellbeing

71%
Quality of Life

2,500
Volunteer hours contributed by 70 volunteers

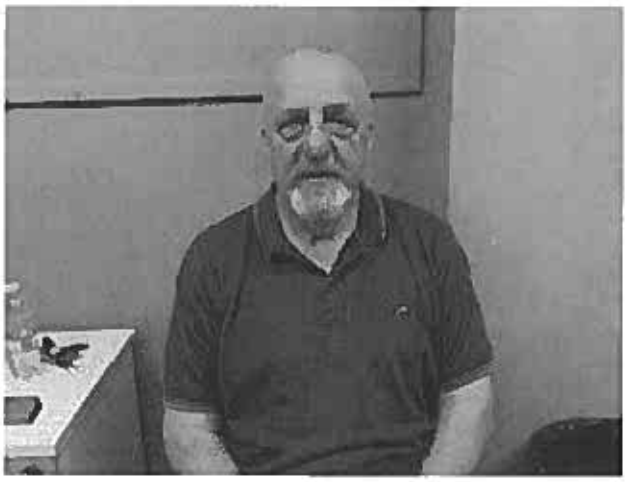
600
Hot meals served to elderley residents attending Everybody Lunch Club

461
Free meals provided to local children in the school holidays

35
Outreach and engagements events attended, supporting community partners

Data from 1st July 2022 - 31st March 2023

CASE STUDIES



Shaun McMahon

Long Covid October 2022 (Macclesfield)

Shaun McMahon has just completed the Long Covid 6-week rehabilitation programme funded by the NHS. Shaun said the course was invaluable helping him to learn how to pace daily activities and helping him to learn how to adjust his lifestyle. Shaun found the course highly informative. He enjoyed the group discussions, particularly as he had not met anyone before with Long Covid. He said he does not know where he would be without the course. During the 6 weeks, he has made some significant improvements, in his overall health and wellbeing.

- Physical activity has increased from 0 days active to 4 days active (now exercising between 91-149 mins per week)
- QOL scores – improvement in 3/5 areas
- He had "slight" problems with getting dressed at start of the programme and now he has none!
- He had "severe" problems with managing his every-day activities, now he rates this as "moderate"
- His anxiety/depression have gone from "moderate" to "mild"
- He rated his overall health as 50/100 at the start of the programme, this increased to 70/100 at the end of the programme (a 20-point improvement)
- He has lost five kilos (129kg to 124kg), changing his BMI from 39 to 37.5
- His blood pressure improved from 129/7 to 109/77
- His resting heart rate reduced too from 98 to 85

Shaun said he would recommend it to anyone who is suffering with Long Covid.

Anthony Simpson and Peter Kenny

Completed NHS Pulmonary Rehabilitation followed by Everybody 12-week exercise referral programme.

Congratulations to both Anthony Simpson & Peter Kenny who have both completed their 12-week exercise referral programme with Health Referral Lead Gavin. Anthony and Peter first met at the Pulmonary Rehabilitation service; a session delivered in partnership with the Centre Cheshire Integrated Care Partnership within our centre. From there they have continued to exercise within the gym and the Move to Improve class at least two times per week over the course of the programme.

Here is what they both had to say about the programme:

Peter -"To be honest I did not think I'd be able to do it, but it's been really good. Never been in a gym before but now feel more comfortable in there".

Anthony - I have had improvement in mobility and muscular strength, become more social and now look at life better! The advice and support from the instructors has been helpful.

Case Study: Ken & Joan Emberton
Exercise Referral with Rachel

Congratulations to Ken & Joan Emberton who have successfully completed the 12-week Exercise Referral Programme with Specialist Health Advisor Rachel. Both had been referred to the programme via their GP to use exercise to benefit and improve their health conditions, Joan having suffered a stroke and arthritis and Ken for his COPD and degenerative spinal pain.

Prior to starting the programme their activity levels were extremely low which meant they found walking, stair climbing and activities of daily living such as housework and gardening a struggle.

Ken & Joan followed a structured exercise programme within the gym incorporating specific aerobic and strength exercises that would benefit and improve their arthritic pain, as well as attending the weekly classes Move to Improve and Good Boost.

Since attending these structured sessions three times a week they have become more active, for Joan she has seen her strength and stamina improve which has reduced her arthritic pain enabling her to walk further and climb stairs better without needing to stop. Joan's own self confidence to exercise has improved she can garden for longer, carry baskets of washing better and bags of shopping around the supermarkets. Balance is better Joan is now able to walk in a straight line knowing she is much less likely to fall now, achieved by completing the various balance and strength exercises on the course.

When Ken came onto the programme he walked with difficulty and needed the use of two sticks to support him, however now those sticks have gone! He can walk with confidence and stair climb with reduced arthritic pain. His stamina has improved and is less breathless when walking up an incline or stairs which has meant he can walk further and enjoy tending to his garden better.

Ken & Joan had this to say about the programme "The improvements we have seen to our health since starting the programme have been immense, we have really benefited by doing the Good Boost programme the exercises prescribed within the water have meant our mobility is a lot better with less pain also as the session is only 30/45mins is has also meant we have managed a swim after or attended the Move To Improve class. All the instructors are knowledgeable and friendly making our experience of coming to the centre an enjoyable one and we would highly recommend the programme."

everybody Health & Leisure

SPORT FOR everybody 2022-23

Overall Attendance for all programmes **23,094** attendances

TALENTED ATHLETES SUPPORT SCHEME

Number of athletes on the scheme **188**

Level of athletes:

- **55** GOLD
- **123** SILVER
- **10** BRONZE

VOLUNTEERING

Number of volunteers **70**

Volunteer Hours **2,504**

Overall volunteer hours since 2014 **46,071**

Volunteers into employment **5**

Number of volunteers training or qualifications gained **10** Volunteers trained

ACTIVE HOLIDAYS

Number of attendances **2,735**

Number of free places given to children on FSM **461**

Number of free school meals & healthy snacks provided **461**

Best camp **EVER!**

We love the **SWIMMING!**

Don't change a thing **WE LOVE IT!**

Number of young people taught to ride a bike

7,883

GENDER BREAKDOWN

Male **3,702**

Female **3,431**

Prefer not to say

750

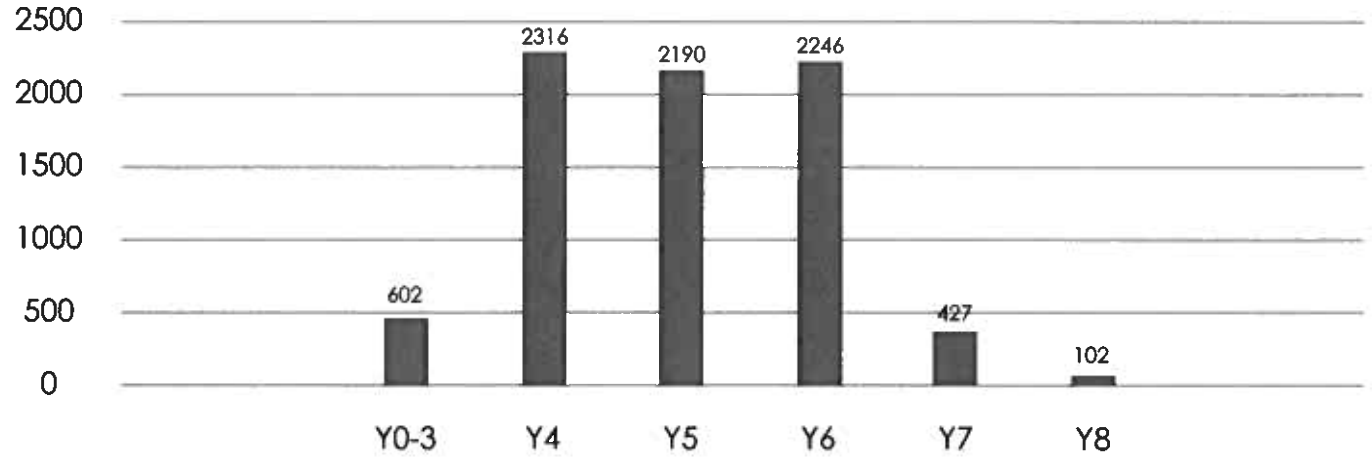
Children on Free School Meal attendances

533

Children with SEND attendance

507

SCHOOL YEAR BREAKDOWN



DISABILITY & INCLUSION ACTIVITIES

Overall attendance

2,452

Children & Young people activities

1,836

attendances

Adult (18+) activities

616

attendances

228

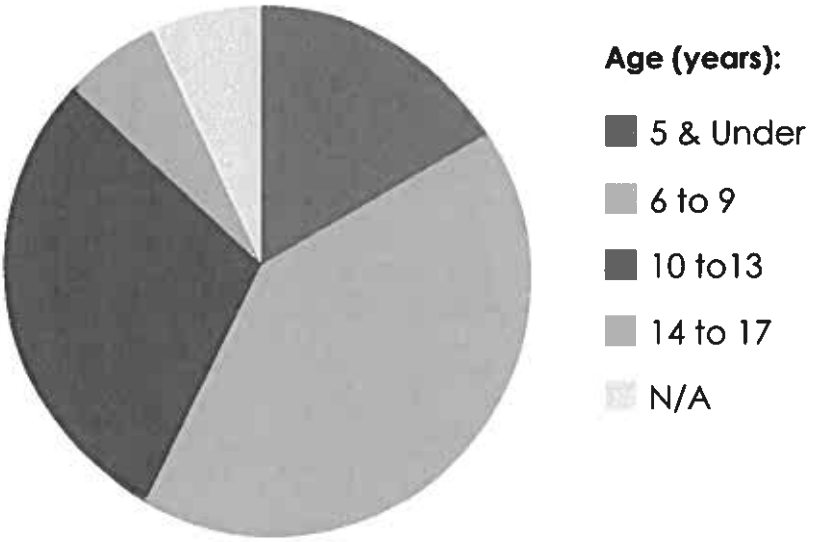
Disability & Inclusion Activity Sessions

Individual number of children with disabilities support to be active

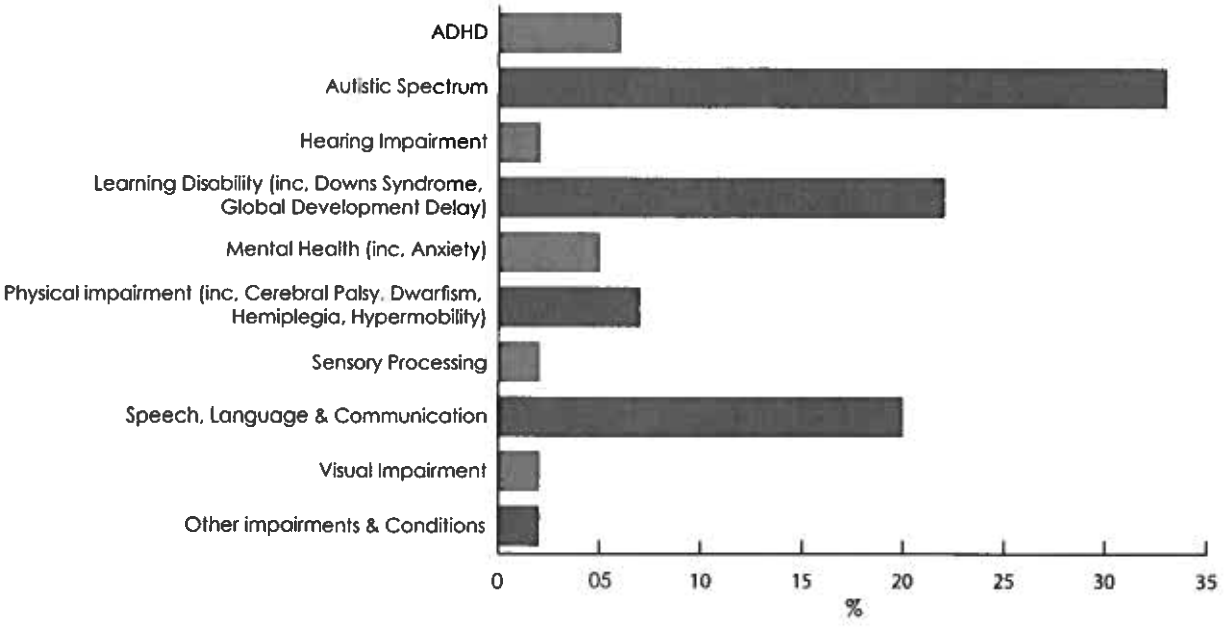
249

DISABILITY & INCLUSION ACTIVITIES

Age breakdown for our Short Breaks activities:



Impairment breakdown for our Short Breaks activities:



GIVE SPORT A GO! ATTENDANCES

Walking Football **2,284**

Walking Netball **3,332**

Back2netball **1,170**

Sport & Social **1,167**

No Strings **2,071**

SPORT FOR EVERYBODY

Volunteering

We provide a range of volunteering opportunities across Cheshire East including 'Learn to Swim Helper', 'Ability 4 All helpers', 'Active Holidays helper', 'Walk leaders', 'Community Connectors' and volunteers in our Taste for Life cafes.

We work to ensure a sustainable approach for our volunteers, offering pathways to gain experience building self-esteem and confidence. Volunteers are often at the heart of a number of our products and services offering additional support to Everybody staff and participants.
The current cumulative total of volunteer hours at the end of 2022/23 was 46,071, with 5 of our volunteers going further and gaining employment.

Disability and Inclusion

We are awarded the Short Breaks contract by Cheshire East Council, to deliver a range of inclusive sport and activity sessions for young people aged 4-17, with a disability or a life- term condition and do this through our Ability for All programme.

Ability for All provides a range of activities for young people ensuring they have the opportunity to take part, promote independence, improve their health and wellbeing and fulfil their potential. The programme includes the following programmes; Inclusive Cycling, Activity Hub, Activ8 Sessions, School Holiday Sessions and Splash and play.

During the year we ran 146 sessions under the Short Breaks scheme with more than 1,836 young people attending. EOTAS Home School Activity Sessions have been launched this year, these are exclusive activity sessions for children & young people that are educated in another setting other than at school. We are also working with a large number of local charities who support people with disabilities, to offer our expertise in sport & physical activities helping get people more active whilst having fun.

Active Holidays

The Active Holidays programme offers a wide range of sports and activity camps in direct partnership with 4 of our centres, receiving funding support until 2024 from the holiday activity and food programme (HAF). The funding enabling us to offer free places to the multi activity days, which provides a range of fun activities for children and young people during the school holidays, including swimming, to young people on free school meals.

The programme saw 2,735 attendances and 461 were through the HAF funded scheme.

We've have lots of feedback from the young people on our camps including; "I made loads of friends", "loved playing rugby for the first time", "Love the swimming pool each day", "Best Camp ever"

Talented Athlete Support Scheme

There has been a steady increase in applications for the Talented Athlete Scheme. There are currently 188 athletes with live memberships on the scheme including 55 at Gold level. A number of athletes are in the process of applying to the scheme with growing interest through clubs and athletes alike.

Here are some comments from our participants on the scheme:

"I value the gym and swim classes provided which help with strength and fitness conditioning in addition to recovery sessions. I also value the help and support the staff have given me over the years to develop."

"I find that the Everybody Talented Support Scheme really helps with my sailing. Another top hobby of mine is swimming so I enjoy using the access to the pools a great way to keep up my fitness along with the use of the gyms. Recently, I've started joining the fitness group sessions such as the Sprint Cycle class. I have started to love these classes because it's great motivation to get my fitness done as I'm amongst others in a room. After a big weekend sailing I love joining the yoga classes to prevent myself from injury and to relax myself and my muscles. So overall, all features of the Everybody Talented Support Scheme are at a very high value to me as they help towards my fitness goals needed for my sport."

Cared for Children

Supported by Cheshire East Council, we continue to support Cared for Children to access a variety of activities along with their carers and siblings. They can access a variety of activities including attending the gym, going swimming and playing badminton.

Bikeability

This year we continued delivering the Bikeability programme at Levels 1, 2 and 3.

7,883 children completed a Bikeability course during the year which includes 507 children with special education needs.

Funding has been confirmed for 2023/24 allowing us to continue delivery and help develop children's skills and knowledge to keep them safe on their bike.

Give Sport a Go!

We have seen high attendance numbers for both the Walking football and Walking netball sessions with a combined total of 5,616. These sessions along with No Strings Badminton, Back2netball and Sport and Social we can make sport more accessible and ensure a welcoming, fun and sociable playing environment for all abilities.

Our members are keen to share their experiences:

"I think people underestimate walking netball when really is a great work out regardless of how much I put in at a session. Its allowed me to gradually build some fitness and given me added confidence to hit the gym. The best bit is getting to know such lovely ladies."

"Walking netball has allowed me to return to a sport that I loved at school but that I feared I would never play again. After serious knee reconstruction surgery 18 years ago and even with a very arthritic hip I can still come along and give as much or as little as I am able to on the day. It's great exercise. And the numbers on my Fitbit look great too!!"

everybody FOUNDATION

In December 2022, the Everybody Foundation also donated over £2,700 worth of toys to small local charities who work with vulnerable families across Cheshire East as part of the Christmas Toy Appeal. The toy's donated were equally split between four charities – Cheshire Buddies, Ruby's Fund, Friends for Leisure, and South Cheshire CLASP.

"We were very excited to receive the gifts from Everybody Health and Leisure, we were amazed at their generosity, there are so many fabulous gifts for the Buddies children, footballs, cricket sets, games, fishing equipment, to name out a few. This will make it an extra special Christmas for them. The children would all like to say a huge thank you to the Everybody Foundation for your kindness, it's fantastic to see so many smiling faces." Louise Bailey, Project Manager, Cheshire Buddies.

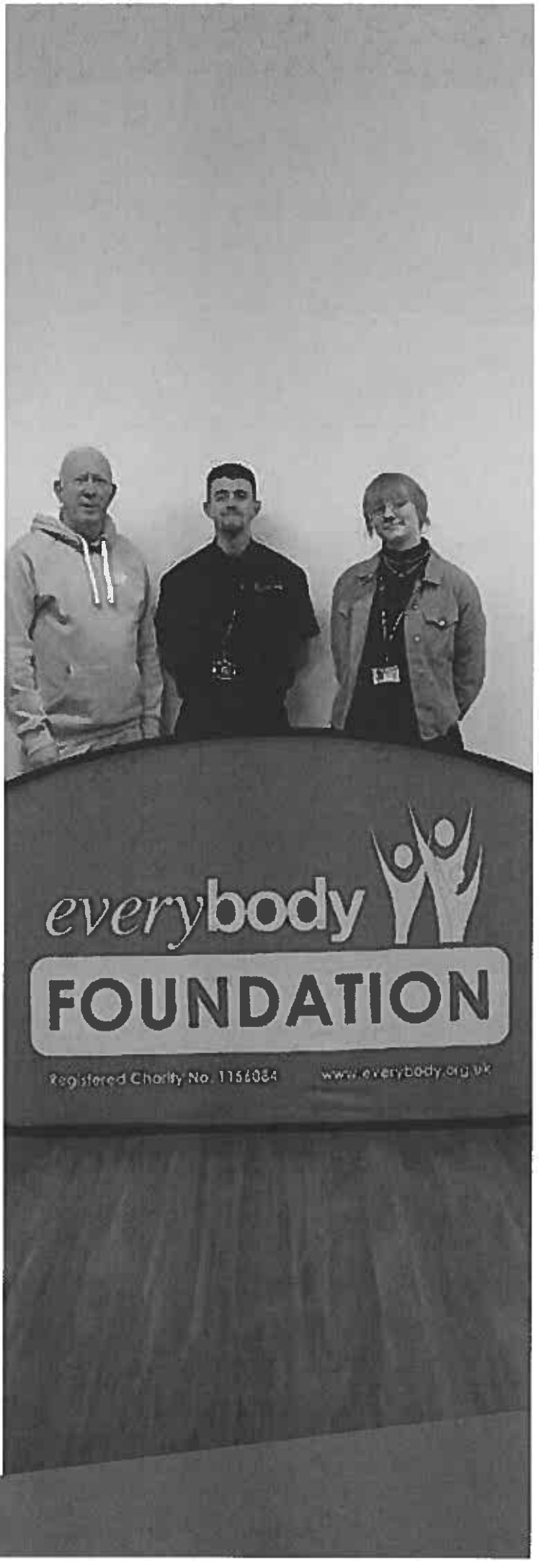
In early 2023, the Everybody Foundation finally relaunched with a new process for giving out grants to our community. Due to the cost-of-living crisis, local sports clubs have been seeing a drop-off in numbers of young people attending sessions recently. In response to this, the Foundation is giving clubs in Cheshire East the opportunity to apply on behalf of young people they know will benefit from a small grant to keep playing the sport they love.

These small grants can be used to help pay for travel costs, club subscriptions and essential kit and equipment needed for young people to continue participating.

Since the relaunch, we have awarded a handful of small grants to 2 local netball clubs, to the benefit of 3 different young people.

Fundraising has already begun – Becky Painter has kindly created some beautiful crochet pieces that staff can pick up for a donation to the foundation. She has raised over £50, and with match funding, that is over £100 into the Everybody Foundation pot – enough to cover a small grant for a young person to keep playing the sports they love!

Fundraising efforts will be ramped up in the coming months, with plans to involve customers and staff in events and competitions to raise funds for the Foundation.



IN THE SERVICE OF OTHERS

Environment

The yearly generation from solar panels was 4,220,429 kWh, this is equivalent to the electricity consumption of one or two of the smaller leisure facilities.

Site Name	kWh
Crewe Lifestyle Centre	**1,069,022**
Macclesfield Leisure Centre	**813,051**
Wilmslow Leisure Centre	**508,733**
Nantwich Leisure Centre	**328,735**
Knutsford Leisure Centre	**282,889**
Alsager Leisure Centre	**265,109**
Sandbach Leisure Centre (Sandbach High School)	**245,395**
Poynton Leisure Centre (Poynton High School)	**228,263**
Middlewich Leisure Centre (Middlewich High School)	**98,826**
The Barony	**82,467**
Holmes Chapel Leisure Centre (Holmes Chapel School)	**81,895**
Shavington Leisure Centre (Shavington High School)	**81,061**
Congleton Leisure Centre	**76,795**
Cumberland Sports Arena	**58,188**
TOTAL	4,220,429

Energy saving measures are in place at all the main pools as the temperature has been dropped to 28.5%. The installation of a Hyprolyser unit at Crewe and Macclesfield, means we are generating our own chlorine on site, reducing both scope 2 & 3 emissions.

Investments have been made in further recycling stations across the sites and backwashing measures have been rolled out to reduce water usage and all nonessential nonreusable plastics removed from all operations.

We have set up a decarbonisation user group in partnership with Cheshire East.

- Tree Planting strategy – The following sites have been offered out as suitable locations to support the Councils Tree planting strategy to off set carbon scope emissions. Barony Playing Fields, land to the rear of Nantwich Swimming Pool, Holmes Chapel Community Centre, Macclesfield Leisure Centre and Cumberland Athletics Track.
- The community garden at MLC was initiated by the Lifestyle group who use the leisure centre during the week and supported by the facility. It grows a variety of herbs and fruits enabling visitors to the centre to take what they need. The strawberries prove most popular with younger users and the herbs with adults for use in cooking.

HOLMES CHAPEL

Holmes Chapel Leisure Centre
In October 2022 an Redecoration and upgrade to the Fitness Suite at the Holmes Chapel Leisure Centre was completed.

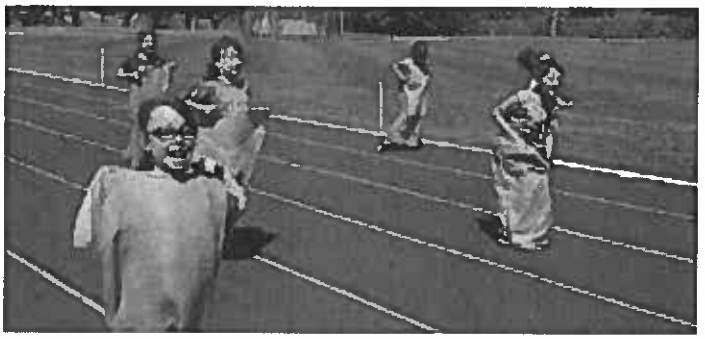
Holmes Chapel Community Centre
A full gym refurbishment was completed in the Holmes Chapel Community Centre. The Centre re-opened in November 2022 with an upgraded fitness suite which includes enhanced cardio, resistance, free-weights and functional areas with new additions to the gym such as Stair Climbers and Adductor Resistance machines.

CREWE LIFESTYLE CENTRE

£500,000 upgrade to the fitness suite at Crewe Lifestyle Centre. The brand new fitness suite includes 100 stations, areas such as cardio, resistance, free-weights, functional area and a new stretching area, all working towards an improved health and fitness experience for the Crewe community.

CUMBERLAND ARENA

As part of the "town centre improvement plan" Cumberland arena has secured a pot of £2.3m to invest in a new community focused facility. Project will include improvements to current car parking, accessibility and a rebuild with extension both sideways and upwards.



CONGLETON LEISURE CENTRE

The £10m refurbishment of Congleton Leisure Centre, which started in June 2021, has been completed in June 2023 and is now fully operational, with two new swimming pools, a thermal suite, new gym with state-of-the art fitness equipment, Taste for Life café area and a soft play area.

Memberships

Prior to the pandemic is March 2020 we had 19,830 fitness memberships, by March 2021 this had reduced to 12,323. The growth in memberships remained consistent to 21,818 total fitness memberships by March 2023, which is a massive achievement and the first time the 20,000 milestone has been achieved.

2.8M
VISITORS TO OUR LEISURE CENTRES

20,000+
FITNESS MEMBERS

REACHING A MAXIMUM OF

10,000
LEARN TO SWIM MEMBERS AT ONE TIME

4,597
OPTIONS MEMBERS

everybody Health & Leisure

AQUATICS

APRIL 2022 MARCH 2023

WAITING LIST
5,512

REDUCED BY 51%

TO 2,700

LTSS* 8,712

INCREASE OF 1,228

TO 9,940

*Learn To Swim Scheme

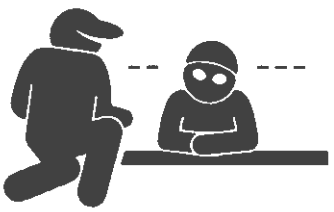
PRE SCHOOL CLASSES

5,081 PREVIOUS YEAR

⬆10,800

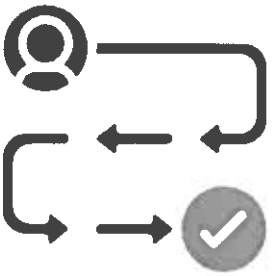
LTSS* CLASSES

48,451 PREVIOUS YEAR



⬆59,150

PATHWAY CLASSES



2,900

Rookie, SwimFit, Stage 8, 9 & 10

1,144
PREVIOUS YEAR

↑2,600

ALPHA CLASSES

500
PREVIOUS YEAR

↑1,100

ADULTS CLASSES

629
PREVIOUS YEAR

↑826

CRASH COURSE CLASSES

CRASH COURSES ATTENDANCE

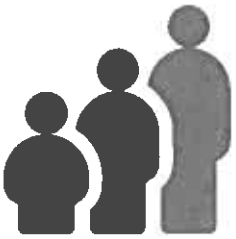
2,209 PREVIOUS YEAR

↑3,956

CERTIFICATES AWARDED

15,992

AGE RANGE



6 Months -79 Years

HIGHLIGHTS FROM 2022-2023

First Swim Conference
20.12.22
69 teachers attended

Teacher working group
was established

We hit
10,000
Swimmers
(although haven't maintained)

Macclesfield Leisure Centre hit
2,000
Swimmers

Everybody Fitness

Recent significant and effective pocket investment of just over £30,000 has been made across the estate to both benefit member experience and retention and ensure that the product offering continues to stay in line with trend led demands in the fitness industry.

There has been a resurgence of CrossFit trends that is predicted to continue throughout 2023, gyms across the estate have been furnished with brand new Renegade Air Bikes, a state of the art piece of kit designed to help build endurance and intensity; the perfect complement to our popular TRAIN classes, PT sessions and individual training alike.

Several of our sites (Shavington, Sandbach) have also taken delivery of extensive functional equipment, ranging from the ever-popular tyres, facilitating a multitude of challenging exercises, kettlebells, sandbags and Bulgarian bags. There are also a greater range of cable attachments available at other sites, expanding the number and range of exercises available to the members.

Functional equipment is multi-use – ideal for intensifying training or increasing mobility; making it and the gym floor it furnishes, perfect for all health and fitness members, no matter where they are on their training journey.

Last, but by no means least, there has been increased investment in our stretch and mobility areas. In line with an increased demand for mind and body sessions, and a strong flexibility focus from our members, a number of Bosu balls and new mats for these all important areas will aim to encourage further incorporation of warm ups, cool down and stand-alone stretch and core sessions – all elements of our health and fitness routines that will fuel both sustainable fitness journeys and long term results from all workouts.

everybody Health & Leisure

FITNESS CLASS ACHIEVEMENTS 2022-2023

TOTAL NUMBER DELIVERED

36,835

TOTAL NUMBER ATTENDED

319,352

TYPE OF CLASSES

115

MOST POPULAR CLASSES

AQUAFIT

30,114

ATTENDANCES

GROUP CYCLING - ALL

29,278

ATTENDANCES

LES MILLS BODY PUMP

27,315

ATTENDANCES

everybody @HOME

2,269

VIEWS

221

VIDEOS

PT @ everybody

A bespoke, 1-1 fitness programme with a qualified personal trainer will effectively and efficiently deliver your fitness goals

NUMBER OF SESSIONS

5,245

NUMBER OF PERSONAL TRAINERS

27

MYZONE

Myzone is an accurate fitness tracker and online social platform that rewards effort for all physical activity, helping more people around the world to feel good about exercise

NUMBER OF CENTRES

8

(+1)

NUMBER OF USERS

507

(+257)

28,124 SESSIONS
17,563.15 HOURS RECORDED
4,204,552 MYZONE EFFORT POINTS

BODITRAX

Comprehensive body scanning, mental wellbeing analysis, tracking, goals, integrations, and reporting deliver proven outcomes and build a continuous stream of wellness data, second by second.

10,995 TOTAL SCANS

SWIMTAG

SWIMTAG provides you with a unique view of your swim, you can breakdown each individual length and split, or view your grouped training sets

The system tracks the number of lengths you complete, split times, stroke type and stroke rate. You can then keep track of key swim statistics such as average pace, distance per stroke, calorie burn and rest percentage

NUMBER OF SITES

3

NUMBER OF USERS

349

NUMBER OF SWIMS RECORDED

6,329

DISTANCE TRAVELLED

8,890KM

TASTE
for LIFE

Taste for Life

Taste for Life operated seven cafes throughout 2022-23 with another busy year, giving over 3,600 complimentary hot drinks through their loyalty card scheme. Whilst continuing to develop the offer introducing a new menu with an emphasis on balanced choice, plenty of healthy options combined with the established favourites.

The café staff supported several sporting events both inside and outside at our facilities providing a range of catering services from drinks to BBQ. They continued to support our Sports Development team to provide hundreds of lunches to the young people attending our Holiday Activity Schemes.

The Taste for Life team continued to work in partnership with the Everybody Health team expanding on the monthly luncheon Club at Holmes Chapel which provides a social event in the calendar of many local elderly residents, some of whom are isolated and lonely, by introducing a similar event in the Madeley Centre. In addition to this the team worked with the centre staff at Holmes Chapel to provide a warm spaces hub, offering soup and a roll in a warm and friendly environment.

Taste for life continue to look at ways of improving our sustainability along with sustainably sourced fish, fairtrade and rain forest alliance coffee beans and we source Red Tractor produce where possible. We have also increased the range of biodegradable takeaway containers we use.

Annual Satisfaction Survey

The annual Everybody Satisfaction Survey was carried out over November 22 and closed in December. We beat both last year's total responses and this year's response target by some margin.

TOTAL RESPONSES
3,234

VS TARGET
116%

AVERAGE RATING: 8.50

Social Media and Marketing

Overall, our social media platforms across Facebook, Twitter, Instagram and LinkedIn have all shown positive increase in performance.

Engagements
+7.2%

Post Link Clicks
+13.7%

Engagement rate
+21.1%

Audience Growth
+8.1%

During 2022-23 we had a strong year when it came to our PR content and local partnerships. We worked with local partners that ranged from NHS England, Cheshire East Council and Motherwell Cheshire, to collaborate effectively on multiple campaigns. We saw a rise in published releases throughout the year, due to identifying when to work in conjunction with local press outlets, acting promptly on industry trends and recognising local community stories.

Leisure Hub, an online booking solution, was successfully introduced to help our members to join, book and manage their day to day interactions with us. Putting our members in control has given them the tools to manage their own details using personalised search filters, quick book features, personal profiles and payments History. These improvements have meant that the customers benefit at site as staff are more available to focus on other parts of customer service. In addition, we have invested in training and workshops to strengthen and simplify the customer journey and reduce wait times.

Our 22-2023 PR in numbers (coverage):

Health
23

Sports Development/Fitness
18

Investments and Awards
73

Member Stories
34

Press outlets overall total coverage
148

Site Highlights

Alderley Park

- New Seating area in Reception and upstairs, offering snacks, hot and cold drinks.
- Hosted Conquer Fitness Challenge and this will return this year.
- Invited to part of the Alderley Park Farm event providing our mini outdoor bootcamp.
- New kettlebells for the studio to allow us to run different style classes and adds extra for classes already running.
- New classes running at the Nest which is situated within the Glasshouse.
- Women with Weights course.

Alsager Leisure Centre

- Over 1,100 children registered for swimming lessons.
- Offering Inclusive cycling sessions and Inclusive Swimming Club.
- Alsager Swimming Club grown this year, with a Commonwealth Games competitor & 3 national swimmers.
- Joint use working with Alsager School including managing their 3G pitch supporting Port Vale FC, Kidsgrove FC and DNA youth academies.
- Hosted Alsager 5 Community Road Race with 1,000 competitors.

Alsager Sports Hub

- Over 1800 weekly users and spectators of the grass pitches, England Hockey artificial pitch and FIFA accredited 3G pitch.
- Home to Triton Hockey Club (over 200 members) and host to East Cheshire Hockey Development programme.
- Home to AFC Alsager (over 200 members).

Barony Sports Complex

- 3G pitch has been recarpeted.
- The new floodlight was installed on the 3G.
- Gym & Group X attendances have increased over the year.
- 2 Cheshire Triathlons have successfully taken place which are staged at both Nantwich outdoor pool & Barony Sports Complex.

Crewe Lifestyle Centre

- Implementation of Good Boost Trial. Scheme has been a great success and has led to Casual Good Boost sessions where people can access a tablet and complete a pool based workout in a general session.
- New Fitness Suite opened December 2022 following a £500k refurbishment with brand new Technogym equipment.
- The venue hosted ICB Cheshire East Board meeting and marketplace in October. Event saw 14 NHS partners host a marketplace event on the back of having the full Board meeting on site in the morning.
- Installation of a Hyprolyser unit at Crewe, meaning that we are generating our own chlorine on site, making significant savings against the cost of buying chlorine tablets and giving some resilience against future shortages.

Holmes Chapel Community Centre

- 600 hot meals served at our Lunch Club.
- Holmes Chapel Community Centre awarded Connective Community Status by CEC, providing up to 200 hours of free room hire to grass roots organisations.
- Holmes Chapel Community Centre awarded Warm Hub status, providing free soup and a roll during winter and supporting people during the cost-of-living crisis.

Knutsford Leisure Centre

- New Les Mills Kit purchased for fitness classes to enhance the offer available at Knutsford.
- Tables & chairs have now been provided in the viewing area upstairs with a hot drink vending machine. A new seating area has also been provided in the reception area.
- The carpark has been relined to provide easier access to the facility for our customers.
- The Group Cycling Studio is back in use, with more classes now available.

Macclesfield Leisure Centre

- After securing a £5,000 grant from UK Athletics we have further invested in the athletic facilities hammer cage to bring it up to new specification and were therefore able to secure UKA's Track Mark Accreditation. This involved inspections on all track and field facilities along with viewing the facilities safety and accessible arrangements.
- Another grant we secured centrally was for £2,500 by the Bruce Wake Charitable Trust which we have invested in a new pool hoist.

Nantwich Leisure Centre

- The £1.6m investment at Nantwich Leisure Centre saw a growth in membership by 436 from 2,405 to 2,841.
- 1,336 weekly participants on the LTSS.
- Nantwich Leisure provided the opportunity for 130 primary school children to complete additional lessons to meet the national curriculum for swimming.
- 300 participants from a local ethnic minority group were able to participate in a ladies only swimming session over a 10-week period
- at the centre.

Poynton Leisure Centre

- Aquafit Gold teacher, Doreen Harper, celebrated her 94th Birthday she has been teaching swimming activities at Poynton Leisure Centre since she was in her 40's.
- Introduction of a functional training area to compliment Poynton's Gym offering.
- Update of poolside / viewing area – including new viewing area replacing old style benches with bespoke chairs and glass partition.
- White rock fitted around poolside.

Sandbach Leisure Centre

- Growth in membership from 1,910 in 2022 to 2,020 in 2023.
- 1,268 weekly participants on the LTSS and reduced waiting list of 159.
- Improved the front area of the site purchasing a scrubber dryer,
- cleaning stations and new planters for an improved
- customer experience.

Shavington Leisure Centre

- We ended the year on 1,501 members from 1,289 an increase of 212.
- Our Group X attendances are regularly the best in the business.
- Train classes were introduced to the program from January & have been well received.

Wilmslow Leisure Centre

- Pay by Phone to introduce a parking app that tied in with our parking procedures that removed the need to use the parking machines which has reduced waiting times drastically.
- Piloted the first caught short kit locker for Everybody, making period products available free of charge, for anyone who needs them, without needing to ask.
- Partnered up with local coaching company Sportspoint to launch a 6-week holiday camp, attracting 985 attendances over the 6 weeks.
- Funding from Wilmslow Town Council with support from Wilmslow Cricket club meant we were able to install boulders around the perimeter of the cricket pitch to reduce anti-social behaviour and stop unauthorised access.
- In November 2022 we had a bike repair kit installed to help promote cycling to the facility to help reduce carbon emissions.

Quest

Quest is the Sport England recommended Continuous Improvement tool for leisure facilities and sports development teams, designed to measure how effective organisations are at providing customer service. It is also supported by CIMSPA, UKActive, the Chief Leisure Officers Association and SPORTA.

Site	Inspection:	Accreditation:
Crewe Lifestyle	Directional Review	Very Good
Macclesfield	Quest+	Good
Poynton	Quest+	Very Good
Sandbach	Quest+	Very Good
Wilmslow	Quest+	Good
Nantwich	Quest+	Awaiting Final Report

WORKING AS ONE

Employer of the Year
North Cheshire Chamber Awards

Highly commended Apprentice of the Year x2
North & South Cheshire chambers

- Successful Financial wellbeing month (Sept'22)
- People policies now accessible to all staff digitally (via Itrent)
- Most successful staff awards to date (based on attendee feedback)
- Cost of living support payments provided to staff (winter 2022)
- SIS/vouchers etc to people
- Good / very good Quest assessments at various sites
- IIP annual review positive feedback
- CLC resourcing – returning staff, new staff, numerous promotions
- Trained many new swim teachers & lifeguards through our aspiring campaigns
- Developed our staff to become first line managers and HFAs through our aspiring campaigns
- Team Chats at all sites
- New newsletter format inc. monthly Chief's Chat
- Swim Teacher conference (December 2022)
- Almost 300 new roles for potential and existing staff – a mix of new recruits, promotions, & additional roles
- Developing Everybody Group re-launched & our first staff pool party!
- Implemented new Everybody Leadership structure
- Implemented new Business Development structure
- Re-launched management fundamentals training
- Continued our apprenticeship scheme
- Supported delivery of our 8 commitments to the community
- Delivery of our 8 commitments to our people
- Acquisition of new Learning Management System

Thomas Barton
Chief Executive

Following Tom Barton's new CEO appointment a core Exectutive Leadership Team was selected to renew the focus in all areas of the business.

Kerry Shea
Director of Health & Communities

Dominic Crisp
Head of Operations

Kris Sankey
Head of Business Development

Katie Harrop
Head of People & Organisational Development

Dawn Aston
Head of CRM

David Newport
Head of Finance

FIT FOR THE FUTURE
EVERYBODY ACADEMY

A very busy year for the Academy as we supported in more than 4,500 learning interactions, totalling almost 18,500 hours in 121 different types of learning and development.

The management development programme continued with a second cohort of entrants who have all been given an individual learning and development programme to follow. We will be recruiting the next cohort in the summer of 2023.

We have entered into a wider partnership with our long-term delivery partner FLM which will allow us to deliver accredited fitness qualifications ourselves, utilising their expertise and delivery centre.

Last year we developed our own Essential Safeguarding course, mapped to the CIMSPA Professional Standard. We have now developed and started to deliver the next level course, Safeguarding for Teachers and Coaches which has also been accredited by CIMSPA. We will shortly complete the set of qualifications with Safeguarding for Managers.

The Academy continues to take an active role in national working groups for CIMSPA, RLSS and Swim England which includes development of new and revised qualifications.

Annual Satisfaction Survey

Our e-learning platform has been vital to our learning delivery in the last few years and we recently made the decision to not only improve the functionality of the system but also to upgrade to a full Learning Management System.

The new system is designed to bring all of our learning bookings and online delivery into one place and to improve functionality and usability for learners, trainers and, crucially, managers who will, for the first time, be able to quickly see and report on the current training and qualification status of their reportees.

New employees and those moving into new roles will be automatically allocated a learning plan for them to complete and follow to ensure that we are meeting all compliance and development requirements.

The system will also enable us to deliver hybrid learning and live, online sessions.

Apprenticeship Programme

Our 8th apprenticeship cohort started with us in September 2022 with 5 new Leisure Team apprentices (completing lifeguard, swimming teacher and gym instructor qualifications) and a marketing apprentice completing a level 3 apprenticeship.

FREE TO DO OUR BEST
EVERYBODY AWARDS

2022 was another amazing year recognising and celebrating sporting, health and community heroes in Cheshire East. We received an amazing number of nominations, showing a huge commitment to health, sport and physical activity!

The Awards which took place at Crewe Hall on Friday 7th October was hosted by the fantastic Baroness Tanni Grey-Thompson and the keynote speech, delivered by the inspirational ski jumper, record breaker, and author Michael 'Eddie' Edwards (also known as Eddie the Eagle). During the evening, Eddie shared his journey to the Winter Olympics, his willingness to take risks, the importance of pushing yourself outside of your comfort zone and allowing yourself to fail but also to get back up and try again. Reminding us that success isn't always in the winning but in the trying.

We were overwhelmed by the inspirational stories from all the nominees, congratulations to each one of you!

The winners were:

Young Sports Achiever – Isabella Serventi - Nantwich Lifesaving Club

Disabled Sports Achiever – Rachael Partington - Para Swimming

Coach of the Year – Chris Ogden – England Squash

Customer Hero – Alyson Walker – Macclesfield leisure Centre

Health and Wellbeing – Crewe Central Table Tennis club

Club of the Year – Nantwich Lifesaving Club

Volunteer of the Year – Liz Clark – Volunteer at Sandbach United FC

Lifetime Achievement – Bill Consterdine

Chairman's Award- Mia Teburi

Junior Awards

Our teams went out to schools and clubs across Cheshire East to present our 2022 Junior Awards! Recognising children aged 5-11 for their inspirational efforts and contributions to local sporting and activity success.

What a fantastic time we had, hearing all the inspirational stories and celebrating with nominee's friends, family members, school buddies and club members, a great opportunity to all come together to recognise these inspirational and talented young people!

Thank you to all schools and clubs who made this possible, it was great to celebrate with you!

The Winners were:

The Winners were:

Junior Helper of the Year - Isabella McKinney, 9 years old from Nantwich

Sports Personality of the Year (5-8 years old) - Thea Heys, 8 years old from Haslington

Sports Personality of the Year (9-11 years old) - Esme Roberts, 11 years old from Holmes Chapel

Family of the Year - Frost Family, from Crewe

Junior Achiever of the Year - Elliot Coates, 8 years old from Sandbach

Everybody Swim Rising Star - Fergus Kellett, 5 years old from Knutsford

Member of the Year - Nathaniel Bird, 10 years old from Handforth

EVERYBODY
STAFF AWARDS

Innovation of the Year

Gold - Laura Allcock
Silver - Ryan Rea & Daniel Lishman
Bronze - Everybody Healthy

Instructor / Teacher of the Year

Annette Wallace

Volunteer of the Year

Josh Roche

Fundraiser of the Year

Becky Painter

Manager of the Year

Gold - Lisa Walford
Silver - Liam Ormonde
Bronze - Peter Wilson

Best Team

Gold – Crewe Cleaning Team
Silver – Wilmslow Events Team
Bronze – Nantwich Reception Team

Learner of the Year

Josh Tunnicliffe

Customer Hero

Wesley Smith

Employee of the Year

Gold - Zac Garner
Silver - Jodie Entwistle
Bronze - George Ball

Special Recognition

Brendan Meenan

Chairman's Award

Keith Rogers

Anna's Award

Andy Molyneux

Long Service

30 years

Rich Jones

20 years

Michelle Cookson
Nicola Steele
Paul Grant
Mark Messenger
Chris Poolford
Adam Kessey

Apprentice Graduations

Louise Elleray
Lauren Cardno

Social Value Award

This year we were very proud to be awarded the "Cheshire & Merseyside Social Value Award" at the very first attempt, this award is a recognition of our commitment to Social Value across our region, the award which lasts for five years, is only awarded to organisations that can demonstrate the impact that their work has in their local communities. This award demonstrates, to all of our customers and partners, the value that our programmes and services bring to the Cheshire East region.

Contribution to the Community Award

2022 was also the year that our Long Covid Programme was recognised in the South Cheshire Chamber Business Awards, where the panel awarded us the "Contribution to the Community Award" – the competition for this award was very strong, and we were shortlisted in very good company against several well respected local charities and social enterprises. Our Long Covid Programme remains recognised nationally as an exemplar, and this award recognises the impact that this programmes has on people's lives.

North East Cheshire and South Cheshire Chamber Awards 2022

We were thrilled to be awarded Employer of the Year at the North East Cheshire Chamber Awards, and Contribution to Community at the South Cheshire Chamber Awards. Everybody was also a finalist in 3 other categories – receiving highly commended in all three:

Apprentice of the Year (SCC)
Apprentice of the Year (NECC)
Best Company to Work For (SCC)

Receiving these accolades showcased the amazing work of our whole Everybody team, all of whom we're extremely proud of.

Nominated for the New Concept & Build award at the annual UK Active Awards

The Nantwich Leisure Centre project which was finalised and fully re-opened in January 2022, it was successfully shortlisted and nominated for the New Concept & Build award at the annual UK Active Awards. The design and build phase of the project took a ground-breaking approach in working within the BREEAM sustainability assessment. Factors such as Environmental Social Governance, Net Zero Carbon, Health & Social Impact, Circularity and Resilience and Whole Life Performance are all measures considered and scored against accordingly. The running of the building has also benefitted from state-of-the-art SMART Technology controlling all the heating, airflow and air-conditioning throughout out. Along with PV/PI sensors and LED lighting, the building was set a new standard within the estate for being Eco Friendly. Whilst the facility wasn't successful in winning the award, it has since gone on to exceed all initial targets set and continues to receive unprecedented attendance numbers for pool access, gym usage and classes.

Mia Jennings

The highly commended Apprentice of the Year at both Chamber awards was our dear colleague and friend Mia Jennings, who unexpectedly passed away in January 2023 aged 19.

Mia was our star HR apprentice and was over the moon when she received her Level 3 CIPD certificate earlier that week. Her journey with Everybody actually started back in 2017 though, when she began to volunteer with our Learn to Swim programme. She loved working with children and qualified as a swim teacher in October 2020, working at Macclesfield Leisure Centre.

IN LOVING MEMORY

Then in 2021 the apprenticeship programme caught her eye, seeing it as an opportunity to stay with us and develop her career further. We saw the potential in her too – it was endless! Bags of enthusiasm, an unbelievable work ethic, and a smile that lit up every room she walked into.

Words can't quite do justice to how amazing Mia was ... the impact she made on so many people in her short life, and even shorter time with Everybody was inspiring. While she may not have realised this, it was evident for all to see through the many tributes left by the children she taught and their families in the books of condolence and memories at Macclesfield Leisure Centre.

Following her passing we've been working closely with Mia's family to develop 'In Memory of Mia' initiatives. The first of these was to enable heart screenings with Cardiac Risk in the Young (C-R-Y) which were offered to all eligible staff (aged under 35) in the Macclesfield and Poynton areas. This partnership will continue with all eligible staff across the organisation given the opportunity to attend a screening in Cheshire over the next 12 months.

LOOKING FORWARD

In 2023-24 we have many ambitious plans to service our communities and users including:

Congleton Leisure Centre

The redeveloped Congleton leisure Centre is going to provide a much needed platform to deliver a number of key objectives within the town. Having a 6 lane 25m pool along with dedicated learner pool is going to help elevate the current pressures with lesson access which were initially stemmed from the Covid pandemic. In time this will help open the doors for thousands of young swimmers and create greater public access.

The 100 station fitness suite has been designed to suit all demographics, the concept has various training zones on the gym floor which will support an all inclusive offer for both younger and older members.

The design of the facility has a clear emphasis on providing a great customer experience for all, the open plan reception/viewing area provides an area for parents to watch young swimmers whilst also being located next to a Taste for Life Café and soft play area for under 8's.

We are currently in talks with local health providers such as the NHS to see what additional initiatives can be run from site to support different clinical commissioning pathways as part of our all-encompassing offer.

Sport for Everybody

The Sport For Everybody Team will have a key focus on volunteering, launching our new Community Connector Role which will make an impact on many lives across Cheshire East, bringing people together to socialise, become active, and make friends.

We will be working on developing our Talented Athlete Support Scheme, listening to the needs of our athletes to devise workshops and training support to ensure they achieve the best they can.

We are excited to be launching our Multi-Activity Days at Congleton Leisure Centre this year getting more children in Cheshire East active during the school holidays. We have also been successful in receiving HAF funding for Congleton so will be offering free places, with lunch and health snacks to children who receive benefits related free school meals.

Active Kindness

We have been selected as one of only fourteen providers across the country to deliver a brand-new Sport England funded volunteering programme. Community Leisure UK (CLUK) and the National Council for Voluntary Organisations (NCVO) have partnered up to ensure that the Active Kindness project makes a difference to volunteers across the country. The Active Kindness project believes volunteers can be the link between their community and local physical activity opportunities. Active Kindness wants Trusts and volunteers to make a bigger difference together in their communities through new ways of working, better volunteer experiences and new volunteer roles.

TRUSTEES & DIRECTORS, PRINCIPAL OFFICERS & ADVISORS

Everybody Health & Leisure is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. It was formerly known as Everybody Sport & Recreation until 14th April 2022 when its name was officially changed. Company No. 08685939 Charity No: 1156084

Trustees
The trustees presently serving are:

CHAIR OF THE BOARD:

Andrew Kolker

FINANCE & RISK SUB COMMITTEE:

Philip Bland
Zoe Davidson (resigned Dec 2023)
Christopher Gee

CUSTOMERS & PARTNERS SUB COMMITTEE:

Kimiyo Rickett
Harry Korkou
Richard Middlebrook
Alex Taylor

PEOPLE & GOVERNANCE SUB COMMITTEE:

Martin Hardy
Colin Chaytors
Suzie Akers Smith (resigned May 2023)
Lata Anderson (appointed July 2023)

Auditors
Crowe U.K. LLP, 3rd Floor, The Lexicon, Mount Street, Manchester, M2 5NT

Bankers
Barclays Bank, 38 Market Street, Crewe, CW1 2ET

Company Secretary
Oakwood Corporate Services

Principal Officers

Thomas Barton	Chief Executive
Kerry Shea	Director of Health & Communities, Deputy Chief Executive

Registered Office: 3rd Floor, 1 Ashley Road, Altrincham, WA14 2DT

Principal Office: Brooklands, Holmes Chapel Community Centre, Station Road, Holmes Chapel, CW4 8AA

TRUSTEES, DIRECTORS, PRINCIPAL OFFICERS & ADVISORS

Everybody Health & Leisure is governed by a Board of up to eleven Trustees. These trustees are appointed by the current Board who take into account a skills matrix and ensure a range of skills and representation from all communities. This is achieved in one of three ways:

- Any individual, based in or operating in Cheshire East is eligible for nomination to the board of trustees.
- Trustees try to ensure ongoing appropriate skills and gender balance, where any gaps are noted, they seek to appoint appropriate skills through an application process.
- Occasionally the trustees may co-opt individuals with relevant skills to strengthen the Board.

All these appointments are then ratified by Trustees at the Annual Retirement Meeting.

The day-to-day management and running of the charity has been delegated to the Chief Executive and other appointed managers.

The executive management team comprises:

Tom Barton	Chief Executive (appointed 1st March 2022)
Kerry Shea	Deputy CEO, Director of Health & Communities

■ GOVERNANCE

Governing Document
Everybody Sport & Recreation is a company limited by guarantee and a registered charity governed by its memorandum and articles of association, incorporated in England and Wales.

Trustee Induction and Training
All trustees receive an induction into Everybody Sport & Recreation and receive the appropriate paperwork. During the year the paperwork has been renewed to assist both new and established trustees. In addition, we have embarked on a programme of development including the arrangement of CPD workshops and away days for trustees. These sessions focus on governance issues for trustees including finance, structure and strategic planning.

The Trustees follow wherever applicable the Charity Commission best practise and follow a full internal governance process based upon all elements of the Charity Commission Governance Code.

Board and Sub Committees
Each Trustee holds a place on one of three sub-committees, People and Governance, Finance and Risk and Customers and Partners. These sub committees take a detailed look at certain areas of the business each quarter and then take reports regarding these areas to the full Board meeting, which takes place every three months.

Statement of Trustees Roles & Responsibilities
The trustees (who are also directors of Everybody Sport & Recreation for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these 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 accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Public Benefit

The Trustees of Everybody Sport & Recreation have complied with their duty to have due regard to the guidance on Public Benefit published by the Charity Commission in exercising their powers and duties. All activities have been undertaken to further Everybody Health & Leisure's purpose to ensure the promotion and preservation of good health, including but not limited to through community participation in healthy recreation. Activities are not arranged to provide any financial return to members.

Reserves Policy Statement

Reserves are the resources that a charity has, or can make available to spend, for all of the charity's purposes. The SORP explains the term "reserves", it describes them as that part of a charity's funds that are freely available.

The Charity Commission guidance, CC19, explains that designated funds should be considered when reviewing the charity's reserves, although these are not part of the general reserves. Funds need to be properly designated for a defined purpose, which should be explained in the notes to the accounts.

Post the COVID pandemic, the Trustees have agreed a new Trust's reserve policy and have concluded to aim to hold enough free reserves using a risk based approach to ensure that the Trust is able to continue all operations and services for a short period should a significant part of our income not be realised. Our current unrestricted reserves at the end of March 2023 have reduced from £334,554 (as restated) to £304,300, with our unrestricted designated reserves position moving from £163,109 to £644,705 and restricted funds of £19,451.

While the operation of the defined benefit pension scheme does create a financial risk for the organisation, any deficit or surplus in the scheme can be managed over the medium term and so has no immediate impact on our cashflow requirements. Any Exit Contributions paid by the Contractor (Everybody) will be funded by Cheshire East Council through the Management Fee, where an Exit Contribution is paid and there is no future Annual Payment due, the Authority shall make an appropriate additional payment to Everybody. Any risks associated with changes in the level of pension scheme assets and liabilities are therefore disregarded for reserves policy purposes.

Net Assets have increased by £13,148,793, mainly due to updated actuarial movements on the defined benefit pension scheme. It should be noted that "Cash at bank and in hand" has increased by £876,138 primarily due to the receipt of capital items relating to ongoing capital projects.

Risk Management

The Trustees are fully aware, and take very seriously their responsibility for identifying, assessing and managing the risks of Everybody Sport & Recreation. Risks are identified by the Executive Management Team and reported via the Risk Register to the Trustees.

There are several principal risks and uncertainties.

- The level of the management fee paid to Everybody Health & Leisure by Cheshire East Council. This fee is negotiated every year and ongoing efficiencies are expected
- IT system failure – the IT systems are large and complex with manual interfaces between systems, we have set up a designated fund in order to reduce the risks in this area.

The Risk Register is considered on a quarterly basis by the Finance and Risk Sub Committee, the likelihood of the risk occurring, the impact of such a risk and any mitigating action required/taken is considered and risks scored then RAG (Red, Amber, Green) rated.

Red/High Risks are reported to the full board. The subcommittee take a fully detailed review of every risk on the register on an annual basis.

Principal Risks	Current Controls & Mitigating Actions	Future Action Plan
Congleton Leisure Centre opening June 2023 bringing budgetary uncertainties.	Standing Management meeting item with regular Trustee engagement and clear contractual arrangements in place.	Continue to closely monitor performance against budget and work closely with Cheshire East Council to mitigate impact of risks.
Changes to Council commissioned services resulting in loss of service, reputational and financial impact.	Fixing the management fee to reflect contractual commissioned services means any changes will require extensive public consultation.	Reputational consequences will be managed through Everybody's communication plans with Cheshire East Council leading on its policy changes and any external advice required as a result of any changes will be sought on a timely basis.
Inaccurate or inadequate financial information resulting in poor decision making and potential financial impact.	Strengthened finance team with new Head of Finance with enhanced accounting training for all relevant staff.	Improved reporting made on a more timely basis. Enhanced Business Partnering to enable Budget holders to "self-serve" and better monitor key areas of the business.
Increased competition across our Cheshire East facilities resulting in loss of memberships & associated financial impact.	Continue to monitor pricing, improve overall offer to customers and quality of service.	Proactive marketing for key sites, continual improvement of offer and pricing monitoring.

FINANCIAL REVIEW

Investment Powers, Policy and Performance

The policy of Everybody Health & Leisure has been to invest surplus funds in the growth of the business. Our aim is to invest surplus funds in the security and sustainability of the business and to the benefit of the public.

Surplus funds will be deposited in our Business Reserve bank account or in a high interest fixed term bond. This meets the objective of a higher return than average deposit accounts, without risking the funds, while maintaining maximum flexibility to fund new projects. The trustees are mindful of the current low interest rate return on cash deposits and their potential to fall below inflation levels thereby eroding reserves.

Results for the Year

Everybody Health & Leisure's finances have returned to a surplus position, with an increase in held reserves of £470,793. By the end of March 2023, we have recovered to above pre-pandemic levels with our fitness membership levels over 20,000 and Learn to Swim Scheme bigger than ever with almost 10,000 children actively learning to swim at any given time.

Our overall income figure is £20,867,098. This includes £4,217,430 in respect of Donations for the use of the leisure centres which remain under the ownership of Cheshire East Borough Council and Holmes Chapel Parish Council. In addition, £3,469,108 was received relating to Grants and Contracts, of which £2,720,587 refers to income received from Cheshire East Borough Council. In addition £247,021 was received to deliver 'Bikeability cycle training' to 7,883 children and £152,785 was received from Health partners to deliver a variety of programmes targeted at improving the lives of those with long term health conditions. Income of £12,334,437 was received during the year from customers to our centres and through delivering our contracts, £803,396 trading income was received from our social areas and our investment income in year was just £42,587.

Outgoing resources totalled £21,195,305 for the year, leaving us with a Net Unrestricted Expenditure of £347,658 and restricted income of £19,451 for 2022/23. This Expenditure includes a notional pension service cost of £799,000, when this is removed, we are left with a net operating unrestricted surplus of £110,469.

The total Unrestricted Funds as at the end of 2022-23 are £304,300 excluding our designated funds, which equate to £644,705 (as detailed in Note 16).

Following a review of the Company's VAT liabilities, a system related omission was determined to have been made from historical VAT returns resulting in a higher liability in respect of VAT than previously disclosed.

As a result, an additional amount due to HMRC of £116,000 has been recognised. Consequently, creditors for 2021-22 have been restated to include this liability and brought forward unrestricted funds have been reduced accordingly.

Going Concern

Membership income has steadily increased during the year to almost pre pandemic levels and continues to rise steadily. Our Learn to Swim Scheme has capitalised on the new timetabling that we achieved throughout the various lockdown periods and is larger than ever before with a large waiting list still to be brought on board. Costs are still being tightly controlled.

On 01 November 2023 Cheshire East Council announced their intention to hold a public consultation on their proposals under the Strategic Leisure Review to make significant savings in the leisure sector. This consultation opened on the 23 November 2023 and runs until the 7 January 2024 with the stated aim of agreeing measures to save at least £479,000 on commissioned leisure services. The Trustees have considered the potential financial impact on a period of at least 12 months from the Balance Sheet signing date of 04 December 2023 and report no material uncertainty as a result. A decision is expected to be announced no earlier than February 2024.

The Trustees and the Executive Management Team feel very confident about the future and have full confidence in our Going Concern status.

Note 1.02 further details the Accounting Policy used whilst preparing this set of Accounts in respect of being a Going Concern.

Funding Sources

Everybody Health & Leisure's principal funding sources for 2022-23 was income relating to charitable activities, our customers provided £12,334,437 of our income in the year.

Our operating contract with Cheshire East Council; this contract refers to the operating of 14 leisure centres across the Cheshire East area until 2029. During 2022-23 this value was included within the total amount received of £1,764,000 including support service costs.

Everybody Health & Leisure's Annual Report and financial statements for the year ended 31 March 2023 have been prepared by the trustees in accordance with the Charities Act 2011. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" issued in 2015 and updated in 2018, in preparing the annual report and financial statements of the charity.

Key Management Personnel

An external company carries out individual job evaluations on each of the Key Management roles, this evaluation includes benchmarking against comparable positions and similar organisations. These results are considered by the People and Governance Sub Committee and a level of remuneration is recommended to the full Trustee board for their approval.

Fundraising Activities

The charity had no fundraising activities requiring disclosure under S162A of the Charities (Protection and Social Investment) Act 2016

Related Parties, Partnership Working and Network

The Charity supports many Sports Clubs, Community Groups and Voluntary Organisations with advice around funding, volunteer management and best practice guidance. Everybody Health & Leisure's support of grassroot clubs benefits the wider community by opening up opportunities for people to access sport and recreation activities.

Cheshire East Council are a significant partner and contributes to the delivery of sporting facilities in Cheshire East by providing funding to Everybody Health & Leisure in the form of a Management Fee. This funding also supports the sports development work by enabling children and adults to take part in sporting events out in the community.

Everybody Health & Leisure also holds a 23-year lease on a facility at Holmes Chapel which is owned by Holmes Chapel Parish Council, and a 10-year lease on Alderley Park facility which is owned by Alderley Park Limited. This is in addition to the facilities which are operated from and are owned by Cheshire East Borough Council.

Everybody Health & Leisure participate in several key and strategic partnerships representing the interests of our customers, and the wider Sport and Recreation arena. At a national level, Everybody Sport & Recreation is a member of Community Leisure (the national association of leisure and cultural trusts formerly known as "SPORTA") and UKActive.

Strategic report

The principal activities of the company over the course of the year are referenced in the Key Achievements section (page 11) of the Trustee's Annual and Strategic Report.

The future developments for Everybody Health & Leisure are referred to in the Chief Executive's Report and the Trustees Annual and Strategic Report.

Everybody Health & Leisure has made no political donations or incurred any such expenditure during the financial year.

The Risk Management Statement is shown on page 30 of the Trustees Annual and Strategic Report. No hedge accounting is used by the company.

People choose their provider on a number of different factors, price being one but also quality of offering, range of classes, location, customer service and breadth of facility (e.g. squash, swimming pools etc.). Cashflows are monitored weekly and since many of our customers pay in advance, liquidity risk is easily controlled.

Employee expenditure is the largest portion of cost for Everybody as we operate in a service industry arena, as such our employees are very important to the growth and development of our business.

At Everybody, we encourage new applications from disabled persons into both paid employment and volunteer roles, we have a robust equal opportunities policy, and all managers within Everybody are trained in following and embedding this policy not only for new employees but also for current employees that may become disabled during their current service with us.

We have a budget for equipment adaptations and additional training that may be required for staff that become disabled to allow them to continue in their current role. Should continuing in their current role no longer be viable then solid alternative internal positions will be sought, following consultation with the individual involved and looking at each person's individual circumstances.

At Everybody, one of our strategic aims is to "Develop our people to be the best" and we strive to achieve that with all employees regardless of disability.

We provide employees with information on matters of concern to them as employees, in a number of ways.

Firstly, on an individual basis, all employees attend monthly team meetings with their line manager, have a bi-annual Performance Development Review where they are encouraged to make suggestions for their development (for example request further training or mentoring etc), and regular 1-2-1's with line managers.

Secondly as a whole organisation we have a monthly staff newsletter that is provided to every employee and all employees are encouraged to suggest content, we also hold six-monthly staff presentations to which all employees are invited and involves presentations by the chief executive and Senior Management Teams followed by an open Question and Answer session to which all staff are encouraged to contribute.

To ensure that employees have representation we have established a "Developing Everybody Group" that is made up from representatives from all areas of the business at all levels. This group comes up with ideas, initiatives and holds its own budget to be spent with the remit of 'all employees benefit'.

To encourage the involvement of employees in the company's performance we have implemented a Sharing in Success Scheme, this enables employees to all receive a payment should the company make a surplus.

The Directors at this time can confirm:

a) so far as the Directors are aware, there is no relevant audit information of which the company's Auditor is unaware, and

b) they have taken all the steps that they ought to have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the company's Auditor is aware of that information.

This report, which incorporates the Strategic Report, was approved by the Trustees on 4th December 2023 and signed on their behalf by Andrew Kolker.

Andrew Kolker - Chair, Date: 4th December 2023

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EVERYBODY HEALTH & LEISURE FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of Everybody Health & Leisure for the year ended 31 March 2023 which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or

- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees'; remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 28, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, Charities Act 2011 and employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and cutoff and completeness of grant and membership income. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, sample testing from grant documentation and sample testing of membership fees from the membership database.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Vicky Szulist

Vicky Szulist

Senior Statutory Auditor

For and on behalf of

Crowe U.K. LLP

Statutory Auditor

The Lexicon
Mount Street
Manchester
M2 5NT

8th **December 2023**

Statement of Financial Activities period ended 31 March 2023

	Notes	Unrestricted Funds	Restricted Funds	2022 - 23	(As Restated) 2021 - 22
		£	£	£	£
Income					
Donations and Legacies	2	4,217,570	-	4,217,570	4,118,107
Charitable Activities	3	12,334,437	-	12,334,437	9,024,076
Other Trading Activities	4	803,396	-	803,396	375,796
Investment Income		42,587	-	42,587	1,074
Grants and Contracts	5	3,445,489	23,619	3,469,108	4,768,225
Total Income		**20,843,479**	**23,619**	**20,867,098**	**18,287,278**
Expenditure on Charitable Activities					
Other Trading Activities	6	876,019	-	876,019	509,412
Charitable Activities	7	20,315,118	4,168	20,319,286	18,985,569
Total Expenditure		**21,191,137**	**4,168**	**21,195,305**	**19,494,981**
Net Income (Expenditure)		**(347,658)**	**19,451**	**(328,207)**	**(1,207,703)**
Transfers Between Funds		-	-	-	-
Other Recognised Gains/(Losses)		-	-	-	-
Actuarial Gains/ on Defined Benefit Pension Schemes		**13,477,000**	-	**13,477,000**	**5,372,000**
Net Movement		**13,129,342**	**19,451**	**13,148,793**	**4,164,297**
Total Funds Brought Forward		**(12,180,337)**	**-**	**(12,180,337)**	**(16,344,634)**
Total Funds Carried Forward		**949,005**	**19,451**	**968,456**	**(12,180,337)**

The comparative information for the year ended 31st March 2022 has been restated (see Note 1.15)

Balance Sheet as at 31 March 2023

	Note	31 Mar 23	(As Restated) 31 Mar 22
		£	£
Fixed Assets:			
Intangible Fixed Assets	11	-	-
Tangible Fixed Assets	12	1,615,523	1,608,905
Total Fixed Assets		1,615,523	1,608,905
Current Assets:			
Stocks		145,337	65,910
Debtors	13	535,012	475,540
Cash at bank and in hand		2,410,965	1,534,827
Total Current Assets		3,091,314	2,076,277
Liabilities:			
Creditors: amounts due within one-year	14	(3,206,862)	(2,716,790)
Net Current Assets/(Liabilities)		(115,548)	(640,513)
Total Assets Less Current Liabilities		**1,499,975**	**968,392**
Creditors: amounts falling due after one-year	15	(531,519)	(470,729)
Net Assets excluding pension Liability		**968,456**	**497,663**
Defined Benefit Pension Scheme Liability	18	-	(12,678,000)
Total Net Assets or Liabilities		968,456	(12,180,337)
Funds of the Charity:			
Unrestricted Funds		304,300	334,554
Unrestricted Designated Funds		644,705	163,109
Restricted Funds		19,451	-
Pension Reserve		-	(12,678,000)
Total Funds		968,456	(12,180,337)

These Financial Statements were approved and authorised for issue by the Board on 4th December 2023 and signed on their behalf by Andrew Kolker.

Cash flow Statement as at 31 March 2023

	01 April 2022 – 31 March 2023	(As Restated) 01 April 2021 – 31 March 2022	Table
	£	£	
Cash Flows from operating activities			
Net cash (outflow)/inflow from operating activities	1,191,822	642,224	1
Cash Flows from investing activities			
Capital Expenditure	(191,871)	(711,051)	-
Interest Income	42,587	1,074	-
Cash Flows from financing activities			
Loan Received	-	-	-
Loan Repayment	(166,400)	(168,000)	-
Increase/(Decrease) in cash in period	**876,138**	**(235,753)**	
Cash & Cash equivalents at the beginning of the reporting period	1,534,827	1,770,580	-
Total Funds	2,410,965	1,534,827	2

Table 1

	01 April 2022 - 31 March 2023	(As Restated) 01 April 2021 - 31 March 2022
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	(328,207)	(1,207,703)
Adjustments for:		
Pension Service Cost	799,000	1,362,000
Depreciation charges	402,948	373,603
Interest income	(42,587)	(1,074)
(Increase)/decrease in stocks	(79,426)	1,472
(Increase)/decrease in debtors	(59,472)	201,819
Increase/(decrease) in creditors	499,566	(87,893)
Net cash provided by (used in) operating activities	1,191,822	642,224

Table 2

	01 April 2022 - 31 March 2023	01 April 2021 - 31 March 2022
	£	£
Cash in hand	2,410,965	1,534,827
Total cash & cash equivalents	2,410,965	1,534,827

Statement of Net Debt

	As at 01 April 2022	Cash Flows	As at 31 March 2023
	£	£	
Cash	1,534,827	876,138	2,410,965
Cash equivalents	-	-	-
Overdraft facility repayable on demand	-	-	-
Loans falling due within one year	(134,400)	64,000	(70,400)
Loans falling due after more than one year	(278,400)	102,400	(176,000)
Finance lease obligations	(325,531)	(221,139)	(546,670)
Total	796,496	821,399	1,617,895

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

1.01 Basis of Preparation

The Accounts cover the 12-month period ended 31st March 2023; the previous year comparatives refer to the period 1st April 2021 – 31st March 2022. The financial statements are prepared under Companies Act 2006, and in accordance with the Financial Reporting Standard 102 (FRS 102) and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in 2018 (SORP 2018), revised 2022.

The Trust is a Public Benefit Entity registered as a charity in England and Wales and a company limited by guarantee. It was incorporated on 11 September 2013 (company number: 08685939) and registered as a charity on 10 March 2014 (charity number: 1156084). The address of the registered office is 3rd Floor, 1 Ashley Road, Altrincham, WA14 2DT.

1.02 Going Concern

The Trustees have considered the financial position of the Trust, the levels of free reserves and the 2023-24 budget; consequently the Trustees believe that the charity is well-placed to manage its business risks successfully.

Historically, there has been a pension liability which exceeds the net assets of the Trust, this should not be interpreted as creating a state of insolvency. The liability does not result in an immediate cash commitment and the liability is not expected to crystallise in the foreseeable future. Cheshire East Council provide a guarantee, in relation to all eligible employees, in respect of the Trust's pension obligations. In 2022-23, it will be noted that a pension surplus has been generated. All valuations are based upon reviews by external actuaries engaged through the Local Government Pension Scheme.

In the event of the company winding up the Trustees may resolve that any net assets of the Charity after all its debts and liabilities have been paid, be applied, or transferred either directly for the objects of the Charity, or to any institution which is or are regarded as charitable for purposes similar to the objects of the Charity or for use for particular purposes that fall within the objects of the Charity. In no circumstances shall the net assets of the Charity be paid to or distributed among the members of the Charity under this Article 41.

On 01 November 2023 Cheshire East Council announced their intention to hold a public consultation on their proposals under the Strategic Leisure Review to make significant savings in the leisure sector. This consultation opened on the 23 November 2023 and runs until the 7 January 2024 with the stated aim of agreeing measures to save at least £479,000 on commissioned leisure services. The Trustees have considered the potential financial impact on a period of at least 12 months from the Balance Sheet signing date of 04 December 2023 and report no material uncertainty as a result. A decision is expected to be announced no earlier than February 2024.

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt

the going concern basis of preparation in the financial statements.

1.03 Incoming Resources

Income is credited to the Statement of Financial Activities in the period in which it is receivable. The income and expenditure account is presented in the form considered most appropriate to the current activities of the charity.

Donations and Legacies include an amount equal to notional rental expenditure for the use of Cheshire East Council facilities, in addition to one building owned by Holmes Chapel Parish Council.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Included within the Grants and Contracts figure on the face of the accounts is the management fee paid to Everybody by Cheshire East Council.

Charitable Activities Income is where most of our income sits; this includes memberships, class bookings, health programmes, and swimming lessons.

Trading income refers to income generated at all sites currently using the "Taste For Life" branding. This primarily consists of catering, bar and vending income.

Income from investments is included in the year in which it is receivable.

In addition to the income disclosed in the financial statements Everybody Health & Leisure also receives help and support in the form of voluntary assistance. This help and support is not included in the financial statements. This voluntary assistance is very much appreciated.

1.04 Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds are to be used for specific purposes as laid down by the donor.
Expenditure that meets these criteria is charged to the fund together with a fair allocation of management and support costs.

1.05 Stock Accounting

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete items.

1.06 Resources Expended

Resources expended are recognised in the year in which they are incurred.

Direct charitable expenditure is identified as cost incurred directly as a result of running the operations and projects directly aligned with our Charitable Aims.

Trading Activity Costs are those incurred in connection with trading activities of the Trust.

Resources expended are allocated to the particular activity where the cost relates to the activity. However, management, administration and finance staff costs are apportioned based on time spent on each activity.

1.07 Intangible Assets and Depreciation

Intangible software and associated costs greater than £12,000 are amortised at a rate calculated to write off the lower of cost or fair market value over its expected useful life.

Depreciation is provided as follows:

Asset	Lifespan	Rate
Software	3 Years	33.3%

1.08 Tangible Fixed Assets and Depreciation

Fixed assets, either individually or as a collection of similar items, purchased over the value of £12,000 (exclusive of VAT) are capitalised with all assets valued at historic cost.

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

Asset	Lifespan	Rate
Property	24 years or the life of a property lease if less	4.2%
Property Refurbishment	5 years	20%
Gym/Studio Equipment	5 years	20%
General Equipment	5 years	20%
Computers/IT	5 years	20%

Assets under construction are not depreciated until the asset is ready to use.

1.09 Leasing

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and are depreciated over their useful lives. The capital elements of future obligations

under leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

1.10 Deferred Income

Amounts held as deferred income refer to funds received in the reporting period but specifically held for use in the following financial year due to funds being restricted for use in a future period.

1.11 Financial Instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activity.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which approximates the amount that the company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset, and the net amount reported in the Balance Sheet when there is an 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.

1.12 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Financial assets and liabilities are offset, and the net amount reported in the Balance Sheet when there is an 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.

1.13 Judgements in Applying Accounting Policies and Key Sources of Estimation Uncertainty

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

(i) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See Note 12 for the carrying amount of the property, plant and equipment, and note 1.07 & 1.08 for the useful economic lives for each class of assets.

(ii) Impairment of debtors

The company makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience. See note 13 for the net carrying amount of the debtors and associated impairment provision.

(iii) Actuarial Assumptions

Everybody Health & Leisure has obligations to pay pension benefits to certain employees who are members of a Local Government Pension Scheme. The cost of these benefits and the present value of the obligation depend on several factors including life expectancy, salary increases and the discount rate on corporate bonds. Management estimates these factors in determining the net pension obligation in the Statement of Financial Position. The assumptions reflect historical experience and current trends.

1.14 Pensions

The Trust participates in the Local Government Pension Scheme (LGPS), with Cheshire West and Chester Council operating as the Administering Authority. The LGPS is a defined benefit scheme. The schemes assets are held separately from the assets of the Trust and are administered by trustees and managed professionally.

Pension scheme assets are measured on an actuarial basis using the projected unit method and discounted at a rate equivalent to the current rate of return on a high-quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained annually and updated at each Balance Sheet date.

A liability is recognised in the Balance Sheet in respect of the scheme which represents the present value of the defined benefit obligation at the balance sheet date less the fair value of the scheme assets. A full valuation of the liability is calculated by an independent actuary every three years using the projected units method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid and that have the terms to maturity approximating to the terms of the related pension obligation. Actuarial gains and losses are recognised in the Statement of Financial Activities in the year that they arise. Where changes to the Scheme have resulted in past service costs, these are recognised immediately in the Statement of Financial Activities.

Liabilities for the pension scheme are held by Cheshire East Council (the "Authority"), and are covered in the Operating Contract (section 19.0) which states that "To ensure that the Administering Authority does not require the Contractor to put in place any indemnity or bond in respect of the Eligible Employees, the Authority will provide the Administering Authority with a guarantee in a form acceptable to the Administering Authority and the Contractor in respect of the Contractor's obligations to the Administering Authority in respect of Eligible Employees".

Everybody Health & Leisure is reporting an operating surplus prior to the pension service costs £91,018 as shown in note 1.16 below. The service costs and pension movements that we are required to show in our accounts under FRS 102 rules include changes in actuarial assumptions and other adjustments that do not impact on the operational cashflow of the charity.

During the contract negotiations it was agreed with Cheshire East Council, that they would indemnify the pension liability for all Everybody Health & Leisure, current and new staff, for as long as the scheme remains open.

On 26 October 2018, the High Court handed down a judgment involving the Lloyds Banking Group's defined benefit pension schemes. The judgment concluded the schemes should be amended to equalise pension benefits for men and women in relation to guaranteed minimum pension benefits. The issues determined by the judgment arise in relation to many other defined benefit pension schemes. The Trustees are aware that the issue will affect the charity and will be making decisions as to the next steps in due course. The Trustees have not yet estimated the overall value of individual adjustments to the Scheme as a whole.

A follow up ruling on 20 November 2020 confirmed that members who have historically taken a transfer value now have to be included in GMP equalisation assessments and top

up payments made where necessary. The actuary has not made any additional allowance for this follow up ruling.

1.15 Prior year restatements

Following a review of the charity's VAT liabilities, a system related omission was determined to have been made from historical VAT returns resulting in a higher liability in respect of VAT than previously disclosed.

As a result, an additional amount due to HMRC of £116,000 has been recognised. Consequently, creditors for 2021-22 have been restated to include this liability and brought forward unrestricted funds have been reduced accordingly.

2. Donations

	01 April 2022 – 31 March 2023	01 April 2021 – 31 March 2022
	£	£
Miscellaneous	140	2,969
Use of Buildings Owned by Cheshire East BC	4,161,430	4,059,138
Use of Buildings Owned by Holmes Chapel Parish Council	56,000	56,000
Total Income	4,217,570	4,118,107

During 2022-23, in addition to minimal property revaluations, the property yield remained at 7.00%. This rate was obtained from the same independent source as in 2021-22. In addition, one donation was kindly made to Everybody for use within Everybody's Ability For All programme, this was for £140.

3. Charitable Activities (Income)

	01 April 2022 – 31 March 2023	01 April 2021 – 31 March 2022
	£	£
Operational Facilities	12,317,838	9,004,187
Partnership & Leisure Development	16,599	19,889
Total Income	12,334,437	9,024,076

4. Other Trading Activities (Income)

	01 April 2022 – 31 March 2023	01 April 2021 – 31 March 2022
	£	£
Bar & Catering Income	803,396	375,796
Total Income	803,396	375,796

The increased income of £427,600 from 2021-22 to 2022-23 is due to a full year's trading for all leisure sites that provide a catering function under the brand name Taste For Life. A loss of 72,623 is reported when compared against the expenditure recorded in Note 6.

5. Grants and Contracts

	01 April 2022 – 31 March 2023	01 April 2021 – 31 March 2022
	£	£
CEC Management & Operational Fees	1,663,500	2,530,443
CEC Support Services	100,500	100,500
CEC Project Funding	956,587	-
Bikeability	247,021	250,309
Health	152,785	72,488
Active Travel	65,978	-
Madeley Centre Management Fee	55,000	-
Cumberland Arena Funding	80,000	-
Restricted Funds	23,619	-
Other Sources	124,118	88,054
Furlough Grant	-	719,640
National Leisure Recovery Fund Grant	-	710,791
COVID – Local Support Grant	-	296,000
Total Income	3,469,108	4,768,225

It should be noted that in October 2023 £490,000 (net of fees) was received in respect of insurance relating to covid.

6. Other Trading Activities (Expenditure)

	01 April 2022 – 31 March 2023	01 April 2021 – 31 March 2022
	£	£
Staff Costs	513,626	328,000
Bar & Catering Purchase	362,393	181,412
Total Expenditure	876,019	509,412

7. Charitable Activities (Costs) Including Actuarial Pension

	Operational Facilities	Partnership & Leisure Dev	01 April 2022 – 31 March 2023	01 April 2021 – 31 March 2022
	£	£	£	£
Salary, NI & Pensions	8,175,637	508,266	8,683,903	7,895,859
Indirect Employee Costs	94,061	43,135	137,196	59,924
Pension Service Cost	663,342	15,448	678,790	1,223,410
Property Costs	4,699,130	-	4,699,130	4,341,930
Transport - Other	1,795	2,396	4,191	3,995
Supplies & Services	1,571,030	370,209	1,941,239	1,703,354
Financing Costs	554,416	9,631	564,047	632,341
Support & Marketing Costs	3,381,622	197,570	3,579,192	3,104,040
Governance Costs Reallocated	29,100	2,498	31,598	20,716
Total 01 April 2022 – 31 March 2023	19,170,133	1,149,153	20,319,286	18,985,569
Total 01 April 2021 – 31 March 2022	17,971,184	965,385	-	-

8. Support and Governance

	Management & Support Services	Governance Costs	01 April 2022 – 31 March 2023	01 April 2021 – 31 March 2022
	£	£	£	£
Salary, NI & Pensions	1,787,785	-	1,787,785	1,111,892
Indirect Employee Costs	243,079	-	243,079	479,303
Pension Service Cost	120,210	-	120,210	138,590
Property Costs	241,917	-	241,917	95,094
Transport - Other	13,604	-	13,604	7,457
Supplies & Services	1,117,260	31,598	1,148,858	1,189,210
Financing Costs	55,337	-	55,337	103,210
Total 01 April 2021 – 31 March 2022	3,579,192	31,598	3,610,790	3.124,756

Governance costs primarily include external audit fees, specialist tax advice and Company Secretary fees

9. Analysis of Staff Costs, Auditor Costs & Trustee Remuneration and Expenses

The aggregate payroll costs were:	01 April 2022 – 31 March 2023	01 April 2021 – 31 March 2022
	£	£
Salaries	9,496,814	8,326,272
Social Security Costs	593,600	513,966
Pension Costs	784,044	716,319
Total Income	10,874,458	9,556,557

Within the above costs were redundancy payments of £4,011. These costs are included within the SoFA heading of charitable activities.

Included within the costs identified above which refer to 733 members of staff, the following table details the number of staff whose total employee benefits (excluding employer pension costs) exceeded £60,000.

Total Employee Benefits (FTE) £	No. of Employees 2023	No. of Employees 2022
60,000 - 69,999	-	-
70,000 – 79,999	1	2
80,000 – 89,999	-	-
90,000 – 99,999	1	-
100,000 – 109,999	-	1
Total	2	3

The total salary and pension costs paid to all key management totalled £236,928 (£324,686 in 2021-22).

Governance costs include annual auditor fees totalling £23,406 for the statutory audit (£17,300 in 2021-22) and £7,152 for specialist VAT & tax advisory services (£4,504 in 2021-22) The Charity Trustees receive no remuneration for their services. No expenses have been reimbursed by the charity to the Trustees during the year (nil in 2021-22).

10. Staff Numbers

The average number of staff employed (disclosed on a headcount basis) during this financial year is detailed below. Casual staff are included within this table.

2023	No.
Leisure Facilities and Leisure Development	599
Taste for Life and Health	52
Support Services and Academy	82
Total	733

2022	No.
Leisure Facilities and Leisure Development	562
Taste for Life and Health	40
Support Services and Academy	44
Total	646

11. Intangible Fixed Assets

As at 31 March 2023	IT Software	Total
	£	£
Cost as at 01 April 2022		
Balance as at April 2022	89,575	89,575
Additions	-	-
As at 31 March 2023	**89,575**	**89,575**
Amortisation		
As at 01 April 2022	89,575	89,575
In year charges	-	-
As at 31 March 2023	**89,575**	**89,575**
Net book value		
As at 01 April 2022	-	-
As at 31 March 2023	**-**	**-**

The value of amortised Intangible Assets is included within the expenditure heading of the SoFA named "Charitable Activities".

12. Tangible Fixed Assets

	Building Inc Professional Fees	Assets under construction	Gym Equipment	IT Equipment	General Equipment	Total
		£	£	£	£	
Cost:						
Balance as of 01 April 2022	669,917	-	947,409	114,562	595,101	2,326,989
Balance as of 01 April 2022 (Finance Lease)	-	-	1,475,313	114,891	64,482	1,654,686
Additions	58,226	107,177	-	-	26,468	191,870
Disposals (Finance Leases)	-	-	(773,428)	(114,891)	(64,482)	(952,801)
Additions (Finance Leases)	-	-	371,062	-	-	371,062
As at 31 March 2023	728,143	107,177	2,020,356	114,562	621,569	3,591,806
Depreciation:						
Balance as of 01 April 2022	297,873	-	330,478	68,533	346,730	1,043,614
Balance as of 01 April 2022 (Finance Lease)	-	-	1,149,782	114,892	64,482	1,329,156
Disposals (Finance Leases)	-	-	(728,718)	(114,891)	(64,482)	(908,091)
Charge for the year	24,234	-	157,710	35,162	108,826	325,932
Charge for the year (Finance Lease)	-	-	185,672	-	-	185,672
As at 31 March 2023	322,107	-	1,094,924	103,696	455,556	1,976,283
Net Book Value:						
As at 01 April 2022	372,044	-	942,462	46,028	248,371	1,608,905
As at 31 March 2023	406,036	107,177	925,432	10,866	166,012	1,615,523

Net book value of gym equipment financed via a finance lease as at 31 March 2023 is £466,210.

13. Debtors

	31 March 2023	31 March 2022
	£	£
Trade Debtors	327,591	248,913
Prepayments and Accrued Income	207,421	226,627
Total Expenditure	535,012	475,540

£1,468 of Bad Debt has been written off through the Statement of Financial Activity.

14. Creditors: Amounts Falling Due Within One Year

	31 March 2023	(As restated) 31 March 2022
	£	£
Trade Debtors	450,525	390,765
Accruals and Deferred Income	2,083,868	1,818,801
Taxation and Social Security	318,691	155,640
Loans	70,400	134,400
Finance Leases	191,151	133,202
Other Creditors	92,227	83,982
Total	3,206,862	2,716,790

14. Creditors: Amounts Falling Due Within One Year (continued)

Analysis of Deferred Income Movement

Deferred Income	Brought Forward 2022	Total In Year Deferral	Total In Year Deferral Released	Carried Forward 2023
	£	£	£	£
- Annual Memberships	484,442	988,018	1,164,851	661,275
- Facility Bookings	12,376	12,376	25,766	25,766
- Learn To Swim Scheme	18,584	6,871	-	11,713
- Memberships Income received in March	74,586	-	29,118	103,704
- Various other Projects	-	1,574,807	1,574,807	-
- Joint Use	-	41,666	67,708	26,042
- Third Party payment	-	-	8,060	8,060
- Short Breaks	-	26,010	26,010	-
Funds	589,988	2,649,748	2,896,320	836,560

15. Creditors: Amounts Falling Due After One Year

	31 March 2023	31 March 2022
	£	£
Principal Loan Repayments Repayable Between 1 to 5 Years	176,000	278,400
Principal Loan Repayments Repayable After 5 Years	-	-
Principal Finance Lease Repayable Between 1 to 5 Years	355,519	192,329
Total Expenditure	531,519	470,729

One loan remains outstanding at year end following an early repayment of one loan (no penalties were incurred). The current loan has an interest rate of 4% above the Bank of England's variable Base Rate. Both loans are classed as Unsecured Loans.

16. Analysis of Charitable Funds

Fund:	(As restated) Brought Forward 2022	Incoming Resources	Outgoing Resources	Gains / (Losses)	Transfers In / (Out)	Carried Forward 2023
		£	£	£	£	
Unrestricted	334,554	20,843,479	(20,392,137)	-	(481,596)	304,300
Pension Reserve	(12,678,000)	-	(799,000)	13,477,000	-	-
Restricted Funds						
- Wilmslow Town Council	-	3,780	(3,780)	-	-	-
- Young Persons Exercise Referral	-	14,339	-	-	-	14,339
- Macclesfield LC Pool Hoist	-	2,500	-	-	-	2,500
- Connected Communities	-	3,000	(388)	-	-	2,612
Total Restricted Funds	-	23,619	(4,168)	-	-	19,451
Designated Funds						
- Staff Membership Scheme	105,349	-	-	-	(2,297)	103,052
- Capital Contributions Received (HCCC)	18,336	-	-	-	(1,019)	17,317
- Management Training	39,424	-	-	-	-	39,424
- Capital Contributions Received (Congleton LC)	-	-	-	-	152,000	152,000
- Congleton LC Mobilisation	-	-	-	-	130,000	130,000
- Digital Transformation	-	-	-	-	62,000	62,000
- Strategic Leisure Review	-	-	-	-	30,000	30,000
- Cumberland Arena	-	-	-	-	32,412	32,412
- Cyber / ICT Security	-	-	-	-	50,000	50,000
- CRY	-	-	-	-	24,000	24,000
- VCFSE	-	-	-	-	4,500	4,500
Total Designated Funds	163,109				481,596	644,705
Total Funds	(12,180,337)	20,867,098	(21,195,305)	13,477,000	-	968,456

Fund:	Brought Forward 2021	Incoming Resources	Outgoing Resources	Gains / (Losses)	Transfers In / (Out)	(As restated) Carried Forward 2022
		£	£	£	£	
Unrestricted	275,111	18,287,278	(18,199,981)	-	(27,854)	334,554
Pension Reserve	(16,688,000)	-	(1,362,000)	5,372,000	-	(12,678,000)
Designated Funds	-	-	-	-	-	-
- Staff Membership Scheme	87,226	-	-	-	18,123	105,349
- Training Academy	5,100	-	-	-	(5,100)	-
- Systems Upgrade	23,574	-	-	-	(23,574)	-
- Capital Contributions Received	19,355	-	-	-	(1,019)	18,336
- Management Training	-	-	-	-	39,424	39,424
Total Designated Funds	135,255	-	-	-	27,854	163,109
Total Funds	(16,277,634)	18,287,278	(19,561,981)	5,372,000	-	(12,180,337)

Analysis of Net Assets between Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2023
	£	£	£	£
Tangible Fixed Assets	1,615,523	-	-	1,615,523
Current Assets	2,427,158	19,451	644,705	3,091,314
Creditors: amounts falling due within one year	(3,206,862)	-	-	(3,206,862)
Creditors: amounts falling due after one year	(531,519)	-	-	(531,519)
Total Fixed Assets	304,300	19,451	644,705	968,456

Analysis of Net Assets between Funds	Unrestricted Funds	Restricted Funds	Designated Funds	(As restated) Total Funds 2022
	£	£	£	£
Tangible Fixed Assets	1,608,905	-	-	1,608,905
Current Assets	1,913,168	-	163,109	2,076,277
Creditors: amounts falling due within one year	(2,716,790)	-	-	(2,716,790)
Creditors: amounts falling due after one year	(470,729)	-	-	470,729
Pension Liability	(12,678,000)	-	-	(12,678,000)
Total Fixed Assets	(12,343,446)	-	163,109	(12,180,337)

Wilmslow Town Council

A grant contribution towards the costs of installing boulders to restrict access to the cricket pitch at Wilmslow Leisure Centre was received during the year and it has been fully expended.

Young Persons Exercise Referral

This referral scheme will target young people aged 12-18 years in Crewe and Surrounding areas with long term health conditions to engage them in a 12-week programme to encourage and facilitate exercise.

Macclesfield LC Pool Hoist

A contribution of £2,500 was received towards the cost of a new pool hoist at Macclesfield Leisure Centre.

Connected Communities

In respect of the Holmes Chapel Community Centre, funding of £1,000 has been received to be spent on publicly accessible digital equipment and £2,000 is to be spent as appropriate to enhance a community environment.

Staff Membership Scheme

Income is set aside from the staff membership scheme which is to be used for staff activities, development and benefits during forthcoming years.

Capital Contribution Received

A sum of £24,450 was accounted for as income in 2015-16 which was designated to be transferred into the General fund in future years to offset annual depreciation charges made against the revenue account.

Management Training

A sum of £39,424 has been designated during 2021-22 towards future management development costs. No costs were incurred during 2022-23.

Capital Contribution Received

A sum of £152,000 was accounted for as income in 2022-23 which was designated to be transferred into the General fund in future years to offset new charges incurred in respect of Congleton Leisure Centre and Wilmslow Leisure Centre redevelopments.

Congleton Leisure Centre Mobilisation

A sum of £130,000 was accounted for as income in 2022-23 which was designated to offset costs incurred prior to the reopening of Congleton Leisure Centre, which at 31-Mar-2023, had no confirmed date of opening but was expected within the first quarter of 2022-23.

Digital Transformation

An amount of £62,000 has been identified as being allocated for assisting Everybody to further transform its digital platforms.

Strategic Leisure Review

An amount of £30,000 has been allocated to assist with future costs to be incurred for a Strategic Leisure Review of Everybody's operations.

Cumberland Arena

An original amount of £80,000 was recognised as income during 2022-23 to finance initial costs to be incurred for a project at the Cumberland Arena, in association with Crewe Town Investment Plan. The unspent amount of £32,412 is expected to be fully spent within 2023-24.

Cyber / ICT Security

An amount of £50,000 has been allocated to enhance the existing controls against cyber-attacks and all aspects of ICT security.

CRY

An amount of £24,000 has been identified within the 2022-23 accounts to further continue a relationship which was started during the year. This amount will allow further Everybody staff aged between 18 and 35 to be assessed by Cardiac Risk in the Young to increase awareness, screening and research and supporting affected families.

VCFSE

An amount of £4,500 was received during 2022-23 and has been designated for continued use into 2023-24. This was received from the VCFSE (Voluntary, Community, Faith and Social Enterprise and is being used to improve health and care outcomes for the residents of Cheshire East.

17. Related Party Transactions

Everybody Health & Leisure has a close working relationship with Cheshire East Council (CEC), who nominate two of the eleven trustees of the charity. These two nominated trustees have equal voting rights with the other trustees.

In addition, a close working relationship has also been established with Holmes Chapel Parish Council (HCPC) with Everybody Health & Leisure investing in and operating the Holmes Chapel Community Centre on behalf of the Parish Council.

The following is a summary of transactions with these entities:

		01 April 2022 – 31 March 2023	01 April 2021 – 31 March 2022
		£	£
Donations & Legacies	- CEC	4,161,430	4,059,138
	- HCPC	56,000	56,000
Grants and Contracts	- CEC	1,764,000	2,630,943
Loan Interest and Principal Repaid	- CEC	21,121	24,754
Charitable Expenditure	- CEC	4,274,794	4,172,502
	- HCPC	56,000	56,000
Everybody Foundation		834	626

The above donations relate to an amount calculated for use of the Borough and Parish Council owned facilities at a nil rental, a corresponding equal amount is shown as Charitable expenditure. The "Grants and Contracts" income refers to amounts received from Cheshire East Council for the delivery of various services within the facilities owned by Cheshire East Council. This includes income relating to the purchase of back office and IT support provided by the Council on behalf of Everybody Health and Leisure (which is repaid as expenditure identified as Charitable Activities).

In addition, the following transactions occurred during 2022-23 with organisations which are identified as being Related Parties to Trustees or Senior Managers of the Company:

- Alsager Multi Academy Trust: £22,164 income – facility hire
- Hermitage Primary School: £650 income - facility hire
- Charity Finance Group: £1,343 expenditure – annual membership fees

The Everybody Foundation offers grants and assistance for the benefit of particularly the public in areas where Everybody Health and Leisure operates. The aim is to promote, preserve and advance good health and wellbeing including but not limited to participation in physical activity and healthy recreation.

The foundation is treated as a Related Party as three of the trustees are also Everybody Health and Leisure trustees. In addition, the fourth trustee is the chief executive of Everybody Health and Leisure.

Cheshire East Council have indemnified Everybody Health & Leisure's pension liability (refer to note 1.14). As at 31st March 2023 the local government pension fund has a surplus balance of £2,360,000. The projected amount to be charged to the Operating Profit in the year to 31 March 2023 is expected to be £2,763,000.

	2023	2022
	£	£
Amounts due to: Cheshire East Council – Various	35,139	251,948
Cheshire East Council – Loan Principal	208,000	342,400
Cheshire East Council – Interest Within One Year	19,394	21,121
Amounts due from: Cheshire East Council	50,424	206,879
Holmes Chapel Parish Council	334	225

18. Defined Benefit Pension Scheme

The charity continues to operate a defined benefit scheme which is now closed to new employees. The scheme is part of the Local Government Pension Service (LGPS), and "Everybody" has its own assets held within the wider fund. An actuarial revaluation is carried out every three years. The fund is administered by independent trustees who are responsible for ensuring it is funded to meet current and future obligations, the agreed contribution rates for future years are 21.6% for employers and between 5.5% and 10.5%, depending on pay for employees.

Pension Commitments

	2023	2022
	£	£
Rate of increase in salaries	3.65%	3.85%
Rate of increase in pensions payment	2.95%	3.15%
Discount rate	4.75%	2.75%
Commutation of Pensions to Lump Sums		
Pre April 2008 service	50%	50%
Post April 2008 service	75%	75%
Assumptions are made to allow future improvements to mortality rates.		
Mortality assumptions		
Life expectancy at 65 Retiring today		
- Male - Female	21.8 years 24.6 years	21.2 years 23.8 years
Retiring in the future		
- Male - Female	21.8 years 25.6 years	22.1 years 25.5 years

The fair value of the scheme assets and the expected rate of return, the present value of the scheme liabilities and the resulting surplus / (deficit), as recognised in the SoFA are:

	01 April 2022 – 31 March 2023	01 April 2021 – 31 March 2022
	£	£
Equities	11,233,440	10,506,300
Bonds	8,191,050	10,256,150
Property	3,276,420	2,751,650
Cash	702,090	1,500,900
Total Market Value of Assets	**23,403,000**	**25,015,000**

The actual return on Scheme Assets was (£2,287,000) In 2021-22 that value was £1,666,000

	2023	2022
	£	£
Amounts Recognised in the Statement of Financial Activities		
Employer Contribution	(826,000)	(585,000)
Past Service Cost	-	-
Current Service Cost	1,271,000	1,595,000
Expected Return on Pension Scheme Assets	(697,000)	(473,000)
Interest on Pension Liabilities	1,051,000	825,000
Total	**799,000**	**1,362,000**

Actual Return on Scheme Assets	**(2,287,000)**	**1,666,000**

Movements in the Present Value of the Defined Benefit Obligation were as follows:		
Opening Defined Benefit Obligation	37,693,000	39,521,000
Contributions by Employees	178,000	196,000
Actuarial Losses / (Gains)	(18,821,000)	(4,179,000)
Benefits Paid	(329,000)	(265,000)
Interest Cost	1,051,000	825,000
Current Service Cost	1,271,000	1,595,000
Past Service Cost	-	-
Closing Defined Benefit Obligation	**21,043,000**	**37,693,000**

	2023	2022
	£	£
Movements in The Fair Value of Everybody's Share of Scheme Assets:		
Opening Fair Value of Scheme Assets	25,015,000	22,833,000
Interest Income	697,000	473,000
Actuarial Gains and (Losses)	(2,984,000)	1,193,000
Contributions by Employer	826,000	585,000
Contributions by Employee	178,000	196,000
Benefits Paid	(329,000)	(265,000)
Total	**23,403,000**	**25,015,000**
Limitation of movement recognised under FRS102	(2,360,000)	-
Closing Defined Benefit Assets Recognised	**21,043,000**	**25,015,000**

The pension scheme has a surplus; this is reviewed through a re-evaluation of employer's contribution at each triannual review. This year's opening deficit has reduced in year from £12.7m to a surplus of £2.4m. However, to satisfy pension accounting rules under FRS102 in relation to recognition of a scheme asset, the movement has been limited in order not to recognise an asset, thus the balance recognised at 31 March 2023 is £nil.

The scheme was fully funded at transfer, valued on an 'ongoing' basis, and is valued in different ways by the actuary for different purposes:

The 'ongoing' basis of valuation is used by the actuary to set the funding strategy of the scheme and the contribution rates for the scheme and uses a discount rate that reflects the asset mix that the fund invests, with a degree of prudence, (return on government bonds + outperformance 1.6%). FRS102 reporting requirement gives a more prescribed calculation of the discount rate stating, it must be 'determined by reference to market yields at the end of the reporting period on high quality corporate bonds.' The contribution for the year ended 31 March 2024 is expected to be £597,000

Cheshire East Council have indemnified Everybody Health & Leisure's pension liability should one occur (refer to note 1.14). The fund is currently valued with a surplus of £2.4m as at 31 March 2023, but as per above, the balance recognised at the balance sheet date is £nil.

19. Operating Leases

Annual Total	Within the First Year	Within the Second to Fifth Years Inclusive	Over Five Years
	£	£	£
01 Apr 2022 – 31 Mar 2023	5,762	15,366	-
01 Apr 2021 – 31 Mar 2022	9,138	23,287	-

Operating lease payments recognised as an expense totalled £18,801 (£32,016 in 2021-22).

20. Finance Leases

Annual Total	Within the First Year	Within the Second to Fifth Years Inclusive	Over Five Years
	£	£	£
01 Apr 2021 – 31 Mar 2022			
Gross Lease Payments Due	143,028	199,270	-
Less Interest Charge	(9,827)	(6,941)	-
Net Lease Charges Due	133,201	192,329	-
01 Apr 2022 – 31 Mar 2023			
Gross Lease Payments Due	216,406	390,452	-
Less Interest Charge	(25,256)	(34,933)	-
Net Lease Charges Due	191,151	355,519	-

21. Financial Instruments

	2023	2022 (as restated)
	£	£
Financial Assets that are Debt Instruments Measured at Amortised Cost:		
Trade debtors	401,289	335,903
Accrued Income	133,723	139,637
Total	**535,012**	**475,540**
Financial Liabilities Measured at Amortised Cost:		
Trade creditors	450,525	390,765
Loans	246,400	412,800
Finance Leases	546,670	325,531
Accruals	1,247,308	1,228,813
Other creditors	92,227	83,982
Total	**2,583,130**	**2,441,891**
Cash and Term Deposits Total	**2,410,965**	**1,534,827**

everybody
Health & Leisure

Registered Charity Number: 1156083

EVERYBODY HEALTH & LEISURE

England & Wales - Charity number 1156084

Accounts

Everybody Health & Leisure

(Formerly known as Everybody Sport & Recreation)

Trustees' Report and Financial Statements

Period Ended 31st March 2022

Company Registration No: 08685939 **Charity Registration No: 1156084**

Contents Page

Trustees, Directors, Principal Officers & Advisors	3
Chief Executive's Report	4
Trustees' Annual and Strategic Report	7
Independent Auditors Report	37
Statement of Financial Activities	41
Balance Sheet	42
Cashflow Statement	43
Notes to Financial Statements	45

Trustees, Directors, Principal Officers & Advisors

Everybody Health & Leisure is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. It was formerly known as Everybody Sport & Recreation until 14th April 2022 when its name was officially changed. Company No. 08685939 Charity No: 1156084

Trustees
The trustees presently serving are:

Chair of the Board:
Andrew Kolker

Finance & Risk Sub Committee:
Philip Bland
Zoe Davidson
Christopher Gee

People & Governance Sub Committee:
Martin Hardy
Colin Chaytors
Suzie Akers Smith

Customers & Partners Sub Committee:
Kimiyo Rickett
Harry Korkou
Richard Middlebrook
Alex Taylor

Auditors
Crowe U.K. LLP, 3rd Floor, The Lexicon, Mount Street, Manchester, M2 5NT

Bankers
Barclays Bank, 38 Market Street, Crewe, CW1 2ET

Company Secretary
Oakwood Corporate Services

Principal Officers

Thomas Barton	Chief Executive
Kerry Shea	Director of Health & Communities, Deputy Chief Executive

Registered Office: 3rd Floor, 1 Ashley Road, Altrincham, WA14 2DT
Principal Office: Brooklands, Holmes Chapel Community Centre, Station Road, Holmes Chapel, CW4 8AA

Chief Executive's Report

Dear everyone,

This is my 8th annual report, once again telling the story of Everybody's continued success... As it happens it is also my last... The one in which I say goodbye. Give or take a few weeks, it is almost exactly 8 years since we started our charity and, in that time, we have achieved so much together to help improve the health of local people and the wellbeing of our communities.

I won't waste what little space I have in this introduction, reminding everyone of everything we have done. I would simply recommend you binge-read the last 8 performance reports, whilst you wait for 'Season Two' to become available...

I only really have time to express my sincere gratitude for everyone at Everybody, so I will just do that.

I would like to thank all our trustees, both past & present, for their wisdom, experience, and encouragement, freely given throughout the last 8 years. We all owe them more than we know, and we would not be the charity we are without them, of that, I am sure.

A special thank you to Andrew, our Chairman, from the very start in October 2013. Believe it or not I had little idea what I was doing back then, I had never been a CEO before, much less worked for a charity... there seemed to be lots to do, and it wasn't clear where to begin!

But having the calm, reassuring and friendly figure of Andrew as my Chairman, to be able to share my hopes & fears to a kind and understanding ear... to speak honestly and without fear of judgement or criticism ... has all been invaluable to me. I have no doubt I would not have been able to do my job without him alongside.

I will remember everyone at Everybody with the utmost pride and a genuine affection. Throughout my working life I have had so many jobs and worked for so many different organisations... but the people at Everybody have undoubtedly been the best to be around... I may be biased of course but the proof is there for all to see, every day, in the centres we manage & services we provide to others. It has been my pleasure working alongside you

all... we worked hard and had fun along the way, and I will miss our Staff Awards night each Christmas.

Representing everyone has been my greatest privilege... reporting on our performance each year has been the most rewarding task and it has always been made easy for me to puff myself up with pride and tell everyone about what we have all done. I think I will miss doing that too.

Finally, I would like to thank all our customers and clients. We wouldn't be here without your support and loyalty and that has been especially true this last couple of years or so.

It has just dawned on me that by the time anyone actually read this annual report I will have been long gone and all but forgotten. Nevertheless, I had to say my "thank you's" properly and that I have done now. Goodbye Everybody.

Peter

Peter Hartwell

CEO Everybody Health & Leisure

May 2014 – Feb 2022

Hello Everybody,

After 8 busy years of working for Everybody, I am proud to now formally contribute to the annual report for the first time as the new CEO, having taken up post during the last quarter of the 2021/22 financial year. I am grateful to our Board of Trustees for the faith they have shown in me & feel very privileged to now lead this fantastic charity and the talented team of people at Everybody.

I have big boots to fill in this role and must take this opportunity on behalf of the Board of Trustees and all staff past & present - to thank Peter for his immense contribution and inspiring leadership since our creation back in 2014.

Whilst this is an opportunity to fondly look back over the past year and in these circumstances across all 8 years of our journey so far, I am even more excited to now look forward... with the organisation in such a great place to

continue to develop & grow, and support even more people across the ever-growing borough in years ahead.

2021/22 was once again a challenging year for all businesses and in particular for a charity in our sector it has required the hard work and considerable good will of all our staff, volunteers and of course; our customers to come through it in such a strong position as set out in this report.

This year has seen us make great strides to recover in all areas of our business – with increased footfall month on month following the continued covid restrictions in the early part of the year.

We warmly welcomed over 2.2 million visitors – more than doubling last year's level of participation. We also saw our fitness membership return to over 19,000 members and our one of proudest achievements was to reach over 9,000 children actively learning to swim at any given time – exceeding all pre-pandemic levels and that even with our Congleton pools currently closed.

It was so pleasing to see mass participation events and partners bookings return, and in particular great to witness our team being able to support clients with acute medical conditions to confidently return to our facilities and services after some time away.

Despite the fantastic year of achievements – there is more to do than ever in 2022 with our need to support the public health agenda clearer than ever... and we can only take on these challenges through strong collaboration and key partnerships with Cheshire East Council, the local NHS providers and by working with the many other like-minded organisations across the Cheshire East area.

I look forward to working with you and for you,

Tom

Thomas Barton

CEO Everybody Health & Leisure

1st March 2022 onwards

Trustees' Annual Report & Strategic Report

Everybody Health & Leisure is a registered charity and a company limited by guarantee, we re-invest 100% of our surplus back into our local communities.

We are responsible for delivering leisure services and public health initiatives in partnership with Cheshire East Council, Holmes Chapel Parish Council, Alderley Park Limited/Bruntwood, The Madeley Centre and Bollington Health & Leisure.

Our key services include:

. 17 leisure facilities;
. Everybody Fitness membership scheme;
. Everybody Learn to Swim scheme;
. Everybody Healthy – a range of health and wellbeing programmes and initiatives to support people in our communities;
. Sports development service including key programmes such as Talented Athlete Support Scheme, Volunteer Programme, Club & Coach Development, Bikeability and more;
. Everybody Academy – specialist leisure training provider delivering a range of training and development opportunities including volunteering, apprenticeships and work placements;
. Taste for Life Catering – on sites in local Everybody leisure centres in Cheshire East, cafes in leisure facilities operated by others, business and event catering as well as children's party catering;
. Everybody Options concessionary discount programme;
. Everybody Personal Training programme; and,
. Everybody Foundation – a charity (Registered Charity No. 1174873) that raises funds to support individuals and groups to promote a healthy and active lifestyle.

Strategic direction is provided by the independently appointed Board of Trustees. The Board has ultimate responsibility for the governance of the Trust and supports the management team to deliver their strategic aims.

There are 11 Trustees on the Board, all of whom are local volunteers with a wide variety of professional backgrounds from various sectors. They bring a wealth of expertise and experience to help shape and improve our services.

Where we work

The majority of our work is in Cheshire East, in the communities surrounding our 17 leisure centres. We also operate two cafés in other leisure facilities.

The map below illustrates where our sites are situated including two in each of Alsager, Crewe, Holmes Chapel, and Nantwich.

Cheshire East has an estimated current population of 398,800 (2021 Census – Cheshire East Council website) of which 50.95% are female and 49.05% are male. This has risen from 370,127 from the 2011 Census.

Cheshire East is noted as having an aging population. According to the Cheshire East Local Plan (paragraph 1.27) there will be a 65% increase in the population aged 65 and above and a 134% increase in the population aged 85 and above by 2030. The 2021 Census shows 73,000 people aged 65 or

over (18.3% of total population) and 12,000 aged 85 or over (3% of total population).

The overall population is also expected to increase due to new housing provision. The overall growth proposition is to deliver at least 36,000 new homes which forecasts an increase in the borough's population of around 58,100 people by 2030.

Getting more people physically active

Supporting people to be more physically active is a key aspect of what we do. Whilst we have a major part to play in this, we work collaboratively with local partners including Cheshire East Council, Holmes Chapel Parish Council, The Madeley Centre, Bollington Health & Leisure, numerous health partners, local officers from sports' national governing bodies and Active Cheshire to address this issue. We also work closely with a number of national partners including UKActive, CIMSPA, SPORTA and Health Innovation Network.

The level of physical activity is measured nationally as part of the Sport England Active Lives Survey.

In the latest survey, covering the 12 months from November 2020 to November 2021 – includes 5 months of notable restrictions, two and a half months of full lockdown and two and a half months of significant restrictions.

The level of activity for over 150 minutes per week across Cheshire East is marginally lower than it was last year. However, it is significantly higher than in April 2020 for figures prior to the pandemic when it stood at 61.8%, an increase of 5.3%.

Table 1 – Level of Physical Activity (Source: Active Lives – November 2021)

Area	Inactive (<30)	Fairly active (30-149)	Active (150+)
England	27.2% (+0.1%)	11.5% (no change)	61.4% (no change)
North West	28.7% (-0.8%)	11.2% (-0.2%)	60.1% (+1%)
Cheshire East	23.8% (+0.1%)	9.2% (+0.1%)	67.1% (-0.1%)
Cheshire West	21.6% (-3.1%)	10.1% (+1.5%)	68.3% (+4.6%)
Warrington	26.7% (-3.9%)	12.1% (+1.8%)	61.1% (+1.9%)

Participation in our facilities over the last 12 months has been good although overall numbers are impacted by periods during the year when there were restrictions on opening and figures are below pre-pandemic numbers. Recovery has been highly encouraging however and confidence is high for 2022/23.

Vision

At Everybody, we don't just believe in getting more people, more active, more often – that goes without saying! In order to make a real impact on the health and social issues affecting our communities, we need to target our efforts and our service offer. Only in this way can we make participation in leisure and recreation an important part of everybody's day to day lives, whatever their ability or need.

Leisure for Life

Our simple vision of providing 'Leisure for Life' requires us to help people live a healthy life of course. It also seeks to make participation in any recreational or leisure activity an enduring habit from the earliest years to later life.

Helping people to live well and for longer

We also have a long-term shared vision with Cheshire East Council, 'helping people to live well and for longer', to emphasise our commitment to positively impacting the health of everyone in the borough of Cheshire East.

By achieving our vision of 'Leisure for Life' we will be making a major contribution towards helping people to live well and for longer.

Values

In order to build on our successes to and have an even greater impact on our mission and strategic aims, we will need to continue to work with our values at the heart of all that we do.

These values have guided our thoughts and actions since May 2014 and are the foundation of our way of working.

Fit for the Future	We will give everyone the opportunity to train and enhance their skills by encouraging people to develop themselves and others. Creating and promoting 'careers in leisure'.

Working as one	We will all work to the common goal of providing 'leisure for life' and support each other in all we do.
Trusted and honest	We respect and value the input of every person and at all times act with integrity and respect.
In the service of others	We will provide first class facilities and services that are well maintained, inviting, and valued by our customers.
Free to do our Best	Our culture and business processes will support people to act on their own initiative – with innovation being recognised and rewarded.
Caring for all	We will actively seek to involve everyone in all communities, working in partnership and with a passion for people.

We are proud of not only what we have achieved but also how we have achieved these with everyone committed to the organisation's values.

We will continue to engage with our people at every opportunity to ensure all are engaged and supported in a positive manner.

Key Achievements

This section highlights both our key challenges as well as our achievements over the past year.

Covid-19 Response

The business continued to roll out and follow the Covid-19 risk assessment and manager guidance in light of the governments "Living with Covid" policy which was introduced on the 24th February.

To ensure appropriate measures remained in place and to limit and reduce transmission rates the business continued to roll out the revised return to work policy which requires staff to stay clear of the working environment for a minimum of 5 days, as well as testing negative before returning.

As we were allowed to reduce measures Covid related notices and boards were removed from prominent areas and additional control measures such as sneeze screens started to be removed from a number of facilities.

Memberships

The Covid-19 pandemic had a significant impact on memberships despite the excellent work done by teams to minimise the effects of long-term closure and reduced availability of facilities.

Prior to the pandemic is March 2020 we had 19,831 fitness memberships, by March 2021 this had reduced to 12,323. The last year has seen a gradual reopening and customers returning to our facilities. We have seen an impressive increase in memberships and by the end of March 2022 there were 19,587 memberships and we were on the brink of returning to pre-Covid levels. Anecdotal evidence suggests that most other operators are still well behind this level of recovery.

The Learn to Swim memberships have recovered even better than fitness memberships.

Prior to the pandemic in March 2020 there were 8,139 memberships, this reduced to 6,458 in March 2021. By the end of March 2022, we had surpassed pre-Covid numbers with 8,712 memberships.

The Learn to Swim team have also successfully reduced their waiting list from 6,672 in March 2021 to 5,512 at the end of March 2022.

Staffing

Like many organisations, Everybody has seen a shortage of staff in a number of key areas since reopening following the Covid-19 pandemic.

The ASPIRE recruitment programme was created and launched to help meet the needs of aspiring swimming teachers and lifeguards throughout Cheshire East.

The scheme focuses on identifying people with the right interests and personality for these highly important roles through an in-depth recruitment programme that provides successful applicants with high-quality training and development through the Everybody Academy, leading to qualifications and employment.

Developing Everybody Group

After a hiatus during the pandemic the Developing Everybody Group was relaunched with new members and a focus on creating and maintaining a

happy workplace. The group review all 'Raising the Bar' and 'Innovations' submissions and will consider the following areas on a regular basis:

- People Action Plan focus areas (i.e. those identified from Investors In People assessments, staff surveys & similar)
- Staff Wellbeing
- Social Events & Activities
- Communication/Engagement Initiatives
- Rewards/Recognition/Benefits
- Our Culture – including Behaviours & Values

Investors in People

We were extremely proud that following an Investors in People assessment in November 2021, we were successfully re-accredited as an Investor in People.

We initially achieved Investors in People in 2015 and have annual reviews, with a full standard assessment every 3 years, which we achieved in 2018 and now 2021.

92 staff were interviewed as part of the assessment in November 2021 with comments including "You definitely feel part of a team. It's like being part of one big family" and "If I am not sure about anything I am always encouraged to just ask."

Other feedback from the assessment included:

- PDR system embedded – A greater consistency in the way people are led and managed.
- Positive communication of return-to-work post lockdown.
- Online training available – significant time and resource committed to learning and development.
- People confirmed ownership of roles and trusted to make decisions – positive motivator for people.
- Kept well informed during pandemic and organised challenges to keep people engaged.
- Recognition and reward of staff – pay progression, sharing in success, staff awards, and instant recognition vouchers issued to staff for above and beyond performance.

Joanne Hamilton, the Investor in People Assessor said:

"The majority of those spoken to feel very strongly that Everybody Sport and Recreation Trust is a good employer to work for. It was noticeable that newer members of staff often compared their experiences of working for the Trust

more favourably to where they had worked previously. A number of those spoken to also have long lengths of service, which indicates that they consider the Trust to be an employer of choice."

Case Study – **Knutsford Leisure Centre**

The highly successful cardiac Rehabilitation and Heartbeat programmes received excellent coverage in the Knutsford Guardian newspaper under the headline "Going to the gym helps us keep fit, say heart attack survivors."

The article included an interview with Mabel Taylor, 84, who said "We have a laugh, there is great banter between us... I can walk further, my stamina is better, and I've felt an all-round improvement in my health. Getting back to the gym now after being stuck at home during the pandemic has been wonderful. It definitely helps your mental health. "We want everyone to come back and join us again."

Another user, Derek Reeder, 74, who had a heart attack when he was on holiday in Tenerife in 2004, said "I try and keep fit. We are receiving excellent support from the manager of Knutsford Leisure Centre manager and his team. As time goes on, you need the exercise. People support one another here."

Investment

We have continued working closely with Cheshire East Council increasing the planned investment to £17 million worth of investment through the Council's Medium-term Financial Strategy. The investments into Knutsford, Middlewich, Nantwich, Poynton, and Wilmslow are built on a financial model that the increased usage at each facility will repay the cost of the investment. The capital programme will improve facilities and services across a variety of communities.

In late-2020, we also submitted a business case relating to improving the offer at the Cumberland Arena to improve the access to the site for all users, develop more multifunctional spaces, improve the existing facilities in the building as well as improving the spectator experience at the site. This initial application has been successful but there are still a number of gateways to navigate through. It is still early days, but we will work closely with Cheshire East Council's Regeneration Team and the Crewe Town Board to make the case for the project.

During the periods of closure, a number of planned preventive maintenance works were prioritised enabling a number of projects to take place at times to cause the minimum of impact to users.

Alsager Leisure Centre

The sports hall received significant investment with the replacement of the floor, replacing old wooden coverings on the walls and a new dividing curtain to allow multiple activities to take place safely.

Congleton Leisure Centre

The £10m refurbishment of Congleton Leisure Centre, which started in June 2021, is rapidly progressing with work scheduled to be completed by December 2022 and an opening scheduled for early 2023 following a fitting out by Everybody.

Once completed, the facility will include two new swimming pools, a thermal suite, new gym with state-of-the art fitness equipment, Taste for Life cafe area and a soft play area.

Nantwich Leisure Centre

On 12th February, British Paralympian Dame Sarah Storey officially opened the newly refurbished Nantwich Leisure Centre in February.

The works included a brand-new gym extension, indoor group cycling studio, new-look reception, and Taste for Life.

Sandbach Leisure Centre

The sports hall floor was replaced during the year to provide a safer surface for a number of activities.

Wilmslow Leisure Centre

Everybody launched the Everybody TRAIN concept at Wilmslow Leisure Centre. TRAIN offers 3 different HIIT classes which give maximum benefits through shorter workout times in a small group fitness studio environment.

Significant investment was also made in the refurbishment of the MUGA at the side of the building.

Environment

Total estimated yearly generation from solar panels is 675,580kWh, this is equivalent to the electricity consumption of one or two of the smaller leisure facilities.

Energy saving measures are in place at Alsager Leisure Centre (Solar PV), Crewe Lifestyle Centre (Solar PV & LED lighting), Holmes Chapel Leisure Centre (Solar PV), Knutsford Leisure Centre (Solar PV & LED lighting), Macclesfield Leisure Centre (CHP installation, boiler replacement, Solar PV & LED lighting), Nantwich Leisure Centre (CHP installation, Smart Building controls, Solar PV & LED lighting), Poynton Leisure Centre (Solar PV & LED lighting), Sandbach Leisure Centre (Building Energy Management System, Solar PV & LED lighting), Shavington Leisure Centre (Solar PV)and Wilmslow Leisure Centre (Boiler replacement, Solar PV & LED lighting).

Covid and its aftereffects have negatively impacted building energy efficiency due to requirements to increase ventilation and cease air recirculation.

Future projects are in the pipeline, including ASHPs, more LED replacements, improved BEMS, and more solar PV installations

Case Study – **Sandbach Leisure Centre**

Sandbach Leisure Centre have provided fitness equipment to Sandbach Boys School to assist in a number of programmes.

The school has noted that "All of the students that have access to the gym from (Everybody) has gone on to show improvement in the rest of the lessons, the area is ideal, and the kids use it every day which really helps to control them, and they can use the gym to "let off some Steam" if they are having a bad day."

Students have noted improvements in their mental health and general mood that has helped them to focus on other areas of school life and engage in lessons following use of the equipment.

The school also has 13 enrolled on their Talent Athlete Programme who use the fitness suite provided by Everybody, which has created a perfect environment for students to train individually and as a group to maximise their potential. The use of this facility has enabled rehabilitation programmes alongside pre-season training to improve fitness levels that has ensured our athletes can perform at the highest levels.

With the help of this facility some of their athletes have now gone on to represent at national level in athletics and academy level in rugby and netball.

"The equipment is a real benefit and asset to the school, especially when we have seen a great difference in the most challenging kids." Sandbach School

Everybody Academy

A very busy year for the Academy as we made numerous changes to delivery as Covid-19 recommendations and requirements developed through the year and we moved back to more face-to-face training while still adding content to our e-learning system.

We upskilled some of our trainers to enable us to deliver accredited Mental Health Awareness and Safeguarding training without the need for bringing in external suppliers. We also recruited and upskilled three employees to become casual NPLQ trainers to increase the resilience within the team.

Our mental health awareness programme has now restarted and has provided a number of courses at different levels. As part of our programme to update people who received training prior to the pandemic we partnered with Mentell, a local charity who provide safe and confidential spaces for men to talk.

We have identified additional areas for future development of our trainers to expand our provision further.

Safeguarding was a more complicated task as we needed to create our own courses. We have developed our initial course, Essential Safeguarding, which is aimed at the majority of our staff and volunteers, we are now in the process of developing further courses aimed at teachers and coaches and managers. Essential Safeguarding was mapped to the CIMSPA Professional Standard and has been accredited by them as a CPD course. We will map our other courses to the standard once developed.

The Academy has supported numerous recruitment campaigns through the Aspire programme to provide the required training and qualifications to successful applicants.

During the year, the Academy facilitated more than 3,500 learning and development interactions to more than 700 employees and volunteers. Following 18 months where offering commercial courses was a major

challenge, 2021/22 was a welcome return to our delivery with more than 260 paying customers accessing our courses, generating more than £40,000 of income.

The Academy had external quality visits from the RLSS and Swim England and not only passed both examinations but received the highest Excellent accreditation from the RLSS. We received much positive feedback from both organisations.

The Academy continues to take an active role in working groups for CIMSPA and RLSS which includes Learning & Development Lead Michelle Hallam, who is part of the RLSS UK National Trainer Assessor (NTA) Steering Group who will collaborate and actively participate in the development and continuation of awards and qualifications for the UK and internationally.

Management Development Programme

We launched our new Management Development Programme during the year and initial applicants to the scheme comprised staff members either aspiring to become duty managers or existing duty managers looking to advance their career and professional development.

Candidates receive constructive feedback and a development plan to help them on their management journey. The programme is a demonstration of our commitment to the ongoing development and progression of our employees.

Further cohorts will be added to the programme in 2022/23.

Apprenticeship Programme

We successfully recruited 9 young people who joined us as Leisure Team member apprentices, completing lifeguard, swimming teacher and gym instructor qualifications over the 18-month period of their apprenticeship.

Apprentices from a previous cohort who were impacted and delayed by the Covid-19 pandemic continued their development and have progressed into roles within Everybody.

We are now in the process of recruiting our 8th cohort for Leisure Team, Marketing, IT and Sports Development roles who will start with us in September 2022.

Taste for Life

2021-22 represented another busy year for Taste for Life, we continued to operate six busy cafes throughout the year, and we went on to open our seventh in February 2022 within the fully refurbished Nantwich Leisure Centre.

Alongside operating the cafes, the Taste for Life team delivered more outreach and inhouse events than ever before.

We have increased and developed our staff team to cater for this growth, we have also improved our menus to provide more healthy choices, whilst keeping the old favourites, the introduction of fresh fruit smoothies has proved to be a real hit with our customers.

In partnership with the Everybody Health Team, the Taste for Life staff have supported the Luncheon Club at Holmes Chapel Community Centre. This monthly event provides a social event in the calendar of many local elderly residents, some of whom are isolated and lonely.

The Taste for Life team has also been instrumental in supporting our Sports Development team to provide hundreds of lunches to the young people attending our Holiday Activity Schemes.

Volunteering

We provide a range of volunteering opportunities across Cheshire East including Aquatics Helpers, Ability 4 All helpers, Active Holidays support, Walk leaders, Activators and in Taste for Life.

We work to ensure a sustainable approach for our volunteers, offering pathways to gain experience building self-esteem and confidence. Volunteers are often at the heart of a number of products, services and supporting Everybody staff.

The current cumulative total of volunteer hours at the end of 2021/22 was 43,567.

Disability

We were awarded the Short Breaks contract by Cheshire East Council, to deliver a range of disability and inclusion sport and activity sessions, throughout Cheshire East and launched the Ability for All programme.

Ability for All provides a range of activities for young people with an impairment or additional needs. They offer young people the opportunity to

take part, promote independence, improve their health and wellbeing, and fulfil their potential.

The programme includes delivery of the following Short Break activities including Inclusive Cycling, Activity Hub, Activ8 sessions, School Holiday sessions, and Splash & Play.

During the year we ran 90 sessions under the scheme with more than 1,200 people attending.

A number of other bespoke sessions we run by the team including inclusion activity sessions for local dementia, stroke and visually impaired groups as well as sessions delivered to local SEND schools.

Active Holidays

The Active Holidays programme started in summer 2021, including support for the Holiday Activity and Food Project funded through the DFE. This has enabled us to offer limited spaces for young people on free school meals.

The programme saw 1,517 attendances from the launch to Easter 2022 of which 705 were through the DFE funded scheme.

TASS

There has been a steady increase in applications for the Talented Athlete Scheme since we reopened following the pandemic. There are currently 155 athletes with live memberships and a number in the process of applying to the scheme with growing interest through clubs and athletes alike.

Cared for Children

Supported by Cheshire East Council, we continue to support Cared for Children to access a variety of activities along with their carers and siblings. They can access a variety of activities including attending the gym, going swimming, and playing badminton.

Bikeability

During the year we continued with Level 1, 2 and 3 delivery and reintroduced Bikeability Balance and Learn to Ride following Covid restrictions.

7,550 children, from 119 schools across Cheshire East, completed a Bikeability course during the year which includes 385 children with special education needs.

Funding has been confirmed for 2022/23 allowing us to continue delivery and help develop children's skills and knowledge to keep them safe on their bike.

Everybody Healthy

Our Health partners during the year included South and East Cheshire NHS Trust Cardiac Rehabilitation Service, Central Cheshire Integrated Care Partnership Pulmonary Rehabilitation service, Central East integrated Partnership Long COVID Rehabilitation Service and the Greater Manchester Prehab4Cancer Service

These partnerships allowed us to expand the health services that we provided during the year that included:

- Actilife
- Be Steady Be Safe
- Cancer Exercise Rehabilitation
- Cardiac Rehabilitation
- Chronic Obstructive Pulmonary Disease (COPD) Rehabilitation
- Exercise Referral
- ESCAPE-Pain – for backs, hips, and knees
- Fit to Play
- Long Covid Rehabilitation Exercise Programme
- Move It or Lose It
- Move to Improve

The innovative Long Covid Rehabilitation programme was launched in June 2021 through Everybody funding to ensure that was free and accessible to all.

30 people took part in the first two programmes with patients showing tangible benefits including:

- 77% reduction in fatigue,
- 86% improvement in breathlessness,
- 90% improvement in mental wellbeing,
- 88% improvement in quality of life
- 88% transfer rate onto the exercise referral scheme.

Health partners recognised that the programme showed good practice and have congratulated us in designing and delivering a high-quality service. They have agreed to fund the programme in the future.

Case Study – **Long Covid Rehabilitation Programme**

Liz Edwards completed the Long Covid programme at Macclesfield Leisure Centre in February 2022 and moved into the exercise referral programme, attending multi-rehab sessions at Wilmslow for additional follow-on support.

When completing the Long Covid programme, despite there being no significant difference in her test results, she said that before starting the programme she was on a downside spiral and her symptoms were worsening. The course has helped stabilise her symptoms so that she has been able to increase her activity levels, without worsening symptoms.

Liz said "My end of course questionnaire indicated no change from that completed pre-course. Initially disappointed, upon reflection I realised that "no change" was actually very positive. After 20 months of Long Covid, I had become deconditioned and was on a progressive downhill spiral. Six weeks of Covid Rehab classes has halted that spiral. Result!

I greatly valued the chance to mix with others who are "in the same boat", and to discuss and share experiences. Prior to this group, I was the only person I knew with Long Covid, a lonely world where you start to question your own sanity!

After 20 months of largely being stuck at home, I had lost confidence and was particularly nervous about driving. The class gave me the incentive to get in my car and drive the 12 miles to Macclesfield regularly. Recently retired, and unable to continue my voluntary work due to the effects of Covid, the combination of Lockdown and Long Covid meant there were no markers in my week.

The twice weekly rehab sessions have started to put a bit of structure back into my week, which I intend to continue in the multi-rehab classes. This course has been a real tonic and the first step in my rehabilitation. Long Covid is a largely unknown entity, and I appreciate the support and encouragement of the committed instructors on this course".

Quest

Quest is the Sport England recommended Continuous Improvement tool for leisure facilities and sports development teams, designed to measure how

effective organisations are at providing customer service. It is also supported by CIMSPA, UKActive, the Chief Leisure Officers Association and SPORTA.

We have been committed to Quest for many years and in 2021/22, alongside regular assessments, there were two significant milestones.

Following an intensive assessment process, Crewe Lifestyle Centre became the first Everybody facility to gain an Excellent rating for Quest Plus, designed to test additional areas of a facilities practices and operations.

Meanwhile Shavington Leisure Centre was the only Everybody facility to undertake Quest Recovery, designed to measure facilities following the pandemic. They successfully passed the assessment and received some excellent feedback from the assessor including:

- The levels of cleanliness were to the highest standard. The centre looked, felt, and smelt clean. Team members were seen cleaning high touchpoints in the gym.
- There was some very useful Covid information on the centre's Facebook page. This included photos of team members cleaning spin bikes after classes, messages reminding customers to stick to the one-way system and to wear face masks when in circulation areas.
- There was a clear commitment by the team delivering activities to adhere to Covid-19 secure standards. For example, when entering the centre for the gym session, I was asked if I had used the gym since it had reopened following Covid. I was then provided with information about the one-way system in the gym and the sanitisation requirements.
- All the team spoken to were friendly, helpful, and knowledgeable, this included front of house. There was a consistently high level of customer care throughout the visit.

Toy Donation

In December 2021, we donated over 200 toys and sports equipment to the New Life Church in Congleton and to Barlow Motors Skoda in Crewe, which were distributed to local families alongside food bank hampers and as part of a Cheshire-wide toy appeal.

Everybody Awards

The Everybody Awards returned in 2021, taking place in October at the prestigious Crewe Hall. The awards recognise exceptional achievements of sporting and community heroes in Cheshire East from the past 18 months.

Over 190 guests enjoyed the evening, hosted by Baroness Tanni Grey-Thompson, Paralympic athlete, DBE, and crossbench peer, with 16 Paralympic medals to her name, 11 of which are gold, and 13 world championship medals.

Keynote Speaker, Adventureman AKA Jamie McDonald shared his spectacular story of challenge and triumph, as well as telling the guests about buying a second-hand bike and cycling 14,000 miles from Bangkok to his hometown Gloucester, UK, passing through dozens of countries. He even had the audience up and running in a challenge during his talk and each guest received a signed copy of his bestselling book "Anyone Can be a SuperHero".

The winners were:

- Sports Personality of the Year – Matthew Rigby- Obstacle Course Racing – Macclesfield
- Young Sports Achiever – Mia Brookes – Snowboarding – Sandbach
- Disabled Sports Achiever – Poppy Maskill – Swimming – Middlewich
- Coach of the Year – Peter Barker – Sandbach Karate Club
- Customer Hero – Jim Painter – Crewe Lifestyle Centre
- Health and Wellbeing – Georgia Mallia – Space4Autism
- Club of the Year – Crewe FC – Football
- Volunteer of the Year – Grace Dodd – Cheshire Youth League Football – Crewe
- Lifetime Achievement – Wilf Saunders
- Chairman's Award – Matthew Townsend – Holmes Chapel

UKactive Awards

Everybody is a finalist at the 2022 UKActive awards in two categories; New Concept, Design or Build of the Year award and Business Continuity, Recovery & Success following on from Covid-19 Pandemic award.

The project at Nantwich Leisure Centre was the focus for the Design or Build of the Year award:

The concept and build at the newly named Nantwich leisure Centre has transformed the current layout of the building into a vibrant open space which can be easily accessed by all. The introduction of a first-floor state of the art group cycling studio along with a redeveloped fitness suite, which has doubled the previous footprint. Along with group exercise studio which was already in situ, the site really does now have a varied offer to suit all demographics. In addition, the new reception/lobby area served with a Taste for Life has enhanced the overall customer experience and has created a social hub for users to meet and relax.

As part of the project works the leisure Centre has also repurposed some outhouses which previously served as changing rooms to the outdoor brine pool which dates to the 1940's. This area now serves as an extension to the family changing village providing additional family cubical and locker space.

The design and build phase of the project took a ground-breaking approach in working within the BREEAM sustainability assessment. Factors such as Environmental Social Governance (ESG), Net Zero Carbon, Health & Social Impact, Circularity and Resilience and Whole Life Performance are all measures considered and scored against.

The running of the building has also benefitted from state-of-the-art SMART Technology controlling all the heating, airflow and air-conditioning throughout. Along with PV/PI sensors and LED lighting, the building was set a new standard within the estate for being Eco Friendly.

We focused on the excellent work undertaken throughout the business to ensure a rapid recovery and future growth and development for the Recovery from Covid award:

Back in April 2021 following Covid-19 closures our fitness membership levels dropped 38% to under 12,000 members however through targeted "Safe Fitness" marketing campaigns, member re-engagement open days and continuing our "Covid-keeps" such as a virtual fitness offering, new health & fitness programming, and high standards of cleanliness and customer service we have been able to recover to near pre-covid levels reaching in February 2022 over 19,000 fitness members.

Due to changes in our pool programming during Covid-19 we have also been able to maximise pool usage and grow our Learn to Swim Scheme to 8335 members, a growth of 2032 since April 2021.

Through our summer 2021 Active Holiday Scheme, we also saw the impact that Covid has had on our young audiences. We found that 85% of children on a funded place were identified as a weak or non-swimmer, as well as 32% of children who were on a paid place, this led us to provide free swimming lessons to children aged 8 to year 8 over the 2021 Christmas holiday period.

We have developed our targeted health programmes to support those affected by Covid-19 with pilot exercise rehabilitation programmes, which have proved so successful they are now being funded by our local health partners to continue long term.

In our November 2021 Customer Satisfaction Survey our NPS score improved to 52 compared to the last pre-covid survey score of 48 in 2019-20. Our general cleanliness scores improved to 8.5/10.

Trustees

Everybody Health & Leisure is governed by a Board of up to eleven Trustees. These trustees are appointed by the current Board who take into account a skills matrix and ensure a range of skills and representation from all communities. This is achieved in one of three ways:

- Any individual, based in or operating in Cheshire East is eligible for nomination to the board of trustees.
- Trustees try to ensure ongoing appropriate skills and gender balance, where any gaps are noted, they seek to appoint appropriate skills through an application process.
- Occasionally the trustees may co-opt individuals with relevant skills to strengthen the Board.

All these appointments are then ratified by Trustees at the Annual Retirement Meeting.

The day-to-day management and running of the charity has been delegated to the Chief Executive and other appointed managers.

The executive management team comprises:

Tom Barton	Chief Executive (appointed 1st March 2022)
Kerry Shea	Deputy CEO

Governance

Governing Document

Everybody Sport & Recreation is a company limited by guarantee and a registered charity governed by its memorandum and articles of association, incorporated in England and Wales.

Trustee Induction and Training

All trustees receive an induction into Everybody Sport & Recreation and receive the appropriate paperwork. During the year the paperwork has been renewed to assist both new and established trustees. In addition, we have embarked on a programme of development including the arrangement of CPD workshops and away days for trustees. These sessions focus on governance issues for trustees including finance, structure and strategic planning.

The Trustees follow wherever applicable the Charity Commission best practise and follow a full internal governance process based upon all elements of the Charity Commission Governance Code.

Board and Sub Committees

Each Trustee holds a place on one of three sub-committees, People and Governance, Finance and Risk and Customers and Partners. These sub committees take a detailed look at certain areas of the business each quarter and then take reports regarding these areas to the full Board meeting, which takes place every three months.

Statement of Trustees Roles & Responsibilities

The trustees (who are also directors of Everybody Sport & Recreation for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these 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 accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware and...
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Public Benefit

The Trustees of Everybody Sport & Recreation have complied with their duty to have due regard to the guidance on Public Benefit published by the Charity Commission in exercising their powers and duties. All activities have been undertaken to further Everybody Health & Leisure's purpose to ensure the promotion and preservation of good health, including but not limited to through community participation in healthy recreation. Activities are not arranged to provide any financial return to members.

Reserves Policy Statement

Reserves are the resources that a charity has, or can make available to spend, for all of the charity's purposes. The SORP explains the term "reserves", it describes them as that part of a charity's funds that are freely available.

The Charity Commission guidance, CC19, explains that designated funds should be considered when reviewing the charity's reserves, although these are not part of the general reserves. Funds need to be properly designated for a defined purpose, which should be explained in the notes to the accounts.

Prior to the COVID pandemic, the Trustees had reviewed the Trust's reserve policy and have concluded to aim to hold enough free reserves to ensure that the Trust is able to continue all operations and services for a short period should a significant part of our income not be realised. Our current unrestricted reserves at the end of

year seven have increased from £275,111 to £450,554, with our unrestricted designated reserves position moving from £135,255 to £163,109.

The COVID pandemic has made us financially more prudent and has led to us revisiting the amount that we would like to hold in Reserves. We are now aiming for a reserve position of £1.85m which we are predicting will be reached end of year eleven (2024-25).

While the operation of the defined benefit pension scheme does create a financial risk for the organisation, any deficit or surplus in the scheme can be managed over the medium term and so has no immediate impact on our cashflow requirements. Any Exit Contributions paid by the Contractor (Everybody) will be funded by Cheshire East Council through the Management Fee, where an Exit Contribution is paid and there is no future Annual Payment due, the Authority shall make an appropriate additional payment to Everybody. Any risks associated with changes in the level of pension scheme assets and liabilities are therefore disregarded for reserves policy purposes.

Net Assets have increased by £203,297. It should be noted that "Cash at bank and in hand" has decreased by £235,753 primarily due to the receipt in March 2021 of the full year's entitlement to National Leisure Recovery Fund (NLRF) grant which led to an unusually high 20/21 cash balance. This increase in Net Assets relates to a decrease in both "Creditors: amounts due within one-year" and "Creditors amounts due over one year". the details of which are detailed in Note 14.

Risk Management

The Trustees are fully aware, and take very seriously their responsibility for identifying, assessing and managing the risks of Everybody Sport & Recreation. Risks are identified by the Executive Management Team and reported via the Risk Register to the Trustees.

There are several principal risks and uncertainties.

. The level of the management fee paid to Everybody Health & Leisure by Cheshire East Council. This fee is negotiated every year and ongoing efficiencies are expected.
. IT system failure – the IT systems are large and complex with manual interfaces between systems, we have set up a designated fund in order to reduce the risks in this area.

The Risk Register is considered on a quarterly basis by the Finance and Risk Sub Committee, the likelihood of the risk occurring, the impact of such a risk and any mitigating action required/taken is considered and risks scored then RAG (Red, Amber, Green) rated.

Red/High Risks are reported to the full board. The subcommittee take a fully detailed review of every risk on the register on an annual basis.

Principal Risks	Current Controls & Mitigating Actions	Future Action Plan
Major Capital investment plans withdrawn or scaled down, results in major service disruption or unachievable targets	Capital investment complete at Sandbach, Alsager, Nantwich and Macclesfield, with Congleton, Crewe and Middlewich in the pipeline.	Continue with the "Five Towns Business Case" to secure future membership growth which will continue to promote "Leisure for Life"
National COVID - 19 outbreak resulting in site closures	All sites adhere to all government and governing body requirements and guidance. A safety first policy is in place in every operational decision	Continue with safety first approach
Changes to Council commissioned services resulting in loss of service, reputational and financial impact	Fixing the management fee to reflect contractual commissioned services means any changes will require extensive public consultation.	Reputational consequences will be managed through Everybody's communication plans with Cheshire East Council leading on its policy changes.
Inaccurate or inadequate financial information resulting in poor decision making	Strengthened finance team with two new staff who now work closely with sites. New financial system went live April 2017.	Improved reporting made on a more timely basis. Budget holders can "self-serve" and key areas of the business are kept under close scrutiny.
Inadequate pension planning results in additional costs and recruitment issues	Current arrangements with LGPS in place, fully funded by Cheshire East Council	Three-year revaluation funded by Cheshire East Council - increase of £175k per annum. Negotiations underway with Cheshire East BC for a "pass-through" agreement, similar to other Council Alternative Service Delivery Vehicles

Financial Review

Investment Powers, Policy and Performance

The policy of Everybody Health & Leisure has been to invest surplus funds in the growth of the business. We aim to carry sufficient cash in the banks' current or higher interest deposit accounts to fund its predicted working capital requirement.

Surplus funds will be deposited in our Business Reserve bank account or in a high interest fixed term bond. This meets the objective of a higher return than average deposit accounts, without risking the funds, while maintaining maximum flexibility to fund new projects. The trustees are mindful of the current low interest rate return on cash deposits and their potential to fall below inflation levels thereby eroding reserves.

Results for the Year

Everybody Health & Leisure's finances have returned to a surplus position, with an increase in held reserves of £203,297, this follows two concurrent years of deficit which related wholly to the COVID-19 pandemic. By the end of March 2022, our recovery is well on its way with our fitness membership almost back to our pre pandemic levels with 19,000 members and Learn to Swim Scheme bigger than ever with over 9,000 children actively learning to swim at any given time.

Our overall income figure is £18,287,278. This includes £4,115,138 in respect of Donations for the use of the leisure centres which remain under the ownership of Cheshire East Borough Council and Holmes Chapel Parish Council. In addition, £4,768,225 was received relating to Grants and Contracts, of which £2,630,943 refers to income received from Cheshire East Borough Council, £719,640 was received from the Furlough Scheme, the Local Support Grant saw us receive £296,000 and the National Leisure Recovery Fund allocated us £710,791 in year. Income of £9,024,076 was received during the year from customers to our centres and through delivering our contracts, £375,796 trading income was received from our social areas and our investment income in year was just £1,074.

Outgoing resources totalled £19,445,981 for the year, leaving us with a Net Unrestricted Expenditure of £1,158,703 for 2021/22. This Expenditure includes a notional pension service cost of £1,362,000, when this is removed, we are left with a net operating unrestricted surplus of £203,297.

Everybody Health & Leisure's Restricted Funds received no income within the year and incurred no expenditure.

The total Unrestricted Funds as at the end of 2021-22 are £450,554 excluding our designated funds, which equate to £163,109 (as detailed in Note 16).

Going Concern

Membership income has steadily increased during the year to almost pre pandemic levels and continues to rise steadily. Our Learn to Swim Scheme has capitalised on the new timetabling that we achieved throughout the various lockdown periods and is larger than ever before with a large waiting list still to be brought on board. Costs are still being tightly controlled. The Trustees and the Executive Management Team feel very confident about the future and have full confidence in our Going Concern status.

Note 1.02 further details the Accounting Policy used whilst preparing this set of Accounts in respect of being a Going Concern.

Funding Sources

Everybody Health & Leisure's principal funding sources for 2021-22 was income relating to charitable activities, our customers provided £9,024,076 of our income in the year.

Our operating contract with Cheshire East Council; this contract refers to the operating of 14 leisure centres across the Cheshire East area until 2029. During 2021-22 this value was included within the total amount received of £2,630,943 including support service costs.

Everybody Health & Leisure's Annual Report and financial statements for the year ended 31 March 2022 have been prepared by the trustees in accordance with the Charities Act 2011. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" issued in 2015 and updated in 2018, in preparing the annual report and financial statements of the charity.

Key Management Personnel

An external company carries out individual job evaluations on each of the Key Management roles, this evaluation includes benchmarking against comparable positions and similar organisations. These results are considered by the People and Governance Sub Committee and a level of remuneration is recommended to the full Trustee board for their approval.

Fundraising Activities

The charity had no fundraising activities requiring disclosure under S162A of the Charities (Protection and Social Investment) Act 2016

Related Parties, Partnership Working and Network

The Charity supports many Sports Clubs, Community Groups and Voluntary Organisations with advice around funding, volunteer management and best practice guidance. Everybody Health & Leisure's support of grassroot clubs benefits the wider community by opening up opportunities for people to access sport and recreation activities.

Cheshire East Council are a significant partner and contributes to the delivery of sporting facilities in Cheshire East by providing funding to Everybody Health & Leisure in the form of a Management Fee. This funding also supports the sports development work by enabling children and adults to take part in sporting events out in the community.

Everybody Health & Leisure also holds a 23-year lease on a facility at Holmes Chapel which is owned by Holmes Chapel Parish Council, and a 10-year lease on Alderley Park facility which is owned by Alderley Park Limited. This is in addition to the facilities which are operated from and are owned by Cheshire East Borough Council.

Everybody Health & Leisure participate in several key and strategic partnerships representing the interests of our customers, and the wider Sport and Recreation arena. At a national level, Everybody Sport & Recreation is a member of Community Leisure (the national association of leisure and cultural trusts formerly known as "SPORTA") and UKActive.

Strategic report

The principal activities of the company over the course of the year are referenced in the Key Achievements section (page 11) of the Trustee's Annual and Strategic Report.

The future developments for Everybody Health & Leisure are referred to in the Chief Executive's Report and the Trustees Annual and Strategic Report.

Everybody Health & Leisure has made no political donations or incurred any such expenditure during the financial year.

The Risk Management Statement is shown on page 30 of the Trustees Annual and Strategic Report. No hedge accounting is used by the company.

The leisure industry is not particularly price sensitive, people choose their provider on a number of different factors, price being one but also quality of offering, range of classes, location, customer service and breadth of facility (e.g. squash, swimming pools etc.). Cashflows are monitored weekly and since many of our customers pay in advance, liquidity risk is easily controlled.

Employee expenditure is the largest portion of cost for Everybody as we operate in a service industry arena, as such our employees are very important to the growth and development of our business.

At Everybody, we encourage new applications from disabled persons into both paid employment and volunteer roles, we have a robust equal opportunities policy, and all managers within Everybody are trained in following and embedding this policy not only for new employees but also for current employees that may become disabled during their current service with us.

We have a budget for equipment adaptations and additional training that may be required for staff that become disabled to allow them to continue in their current role. Should continuing in their current role no longer be viable then solid alternative internal positions will be sought, following consultation with the individual involved and looking at each person's individual circumstances.

At Everybody, one of our strategic aims is to "Develop our people to be the best" and we strive to achieve that with all employees regardless of disability.

We provide employees with information on matters of concern to them as employees, in a number of ways.

Firstly, on an individual basis, all employees attend monthly team meetings with their line manager, have a bi-annual Performance Development Review where they are encouraged to make suggestions for their development (for example request further training or mentoring etc), and regular 1-2-1's with line managers.

Secondly as a whole organisation we have a monthly staff newsletter that is provided to every employee and all employees are encouraged to suggest content, we also hold six-monthly staff presentations to which all employees are invited and involves presentations by the chief executive and Senior Management Teams followed by an open Question and Answer session to which all staff are encouraged to contribute.

To ensure that employees have representation we have established a "Developing Everybody Group" that is made up from representatives from all areas of the business at all levels. This group comes up with ideas, initiatives and holds its own budget to be spent with the remit of 'all employees benefit'.

To encourage the involvement of employees in the company's performance we have implemented a Sharing in Success Scheme, this enables employees to all receive a payment should the company make a surplus.

The Directors at this time can confirm:

a) so far as the Directors are aware, there is no relevant audit information of which the company's Auditor is unaware, and

b) they have taken all the steps that they ought to have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the company's Auditor is aware of that information.

This report, which incorporates the Strategic Report, was approved by the Trustees on 6th December 2022 and signed on their behalf by Andrew Kolker.

Andrew Kolker - Chair, Date: 6th December 2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EVERYBODY HEALTH & LEISURE LIMITED FOR THE YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of Everybody Health & Leisure for the year ended 31 March 2022 which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees'; remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit or

- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 28, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, Charities Act 2011 and employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and completeness of income. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, sample testing from contract documentation, sample testing of membership fees from the membership database and one-off sale income from till reports.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Vicky Szulist

Vicky Szulist

Senior Statutory Auditor

For and on behalf of

Crowe U.K. LLP

Statutory Auditor

The Lexicon
Mount Street
Manchester
M2 5NT

19th December 2022

Statement of Financial Activities period ended 31 March 2022

	Notes	Unrestricted Funds	Restricted Funds	2021-22	2020-21
		£	£	£	£
Income:					
Donations and Legacies	2	4,118,107	-	4,118,107	4,422,735
Charitable Activities	3	9,024,076	-	9,024,076	2,239,383
Other Trading Activities	4	375,796	-	375,796	38,399
Investment Income		1,074	-	1,074	241
Grants & Contracts	5	4,768,225	-	4,768,225	9,403,319
Total Income		**18,287,278**	**-**	**18,287,278**	**16,104,077**
Expenditure on Charitable Activities					
Other Trading Activities	6	509,412	-	509,412	392,096
Charitable Activities	7	18,936,569	-	18,936,569	16,463,705
Net Gains/(Losses) on investments		-	-	-	-
Total Expenditure		**19,445,981**	**-**	**19,445,981**	**16,855,801**
Net Income/ (Expenditure)		(1,158,703)	-	(1,158,703)	(751,724)
Transfers Between Funds		-	-		-
Other Recognised Gains/(Losses)		-	-	-	-
Actuarial Gains/(Losses) on Defined Benefit Pension Schemes		5,372,000	-	5,372,000	(9,067,000)
Net Movement		**4,213,297**	**-**	**4,213,297**	**(9,818,724)**
Total Funds Brought Forward		(16,277,634)	-	(16,277,634)	(6,458,910)
Total Funds Carried Forward		**(12,064,337)**	**-**	**(12,064,337)**	**(16,277,634)**

Balance Sheet as at 31 March 2022

	Note	31 Mar 22 £	31 Mar 21 £
Fixed Assets:			
Intangible Fixed Assets	11	-	2,923
Tangible Fixed Assets	12	1,608,905	1,900,531
Total Fixed Assets		1,608,905	1,903,454
Current Assets:			
Stocks		65,910	67,382
Debtors	13	475,540	677,359
Cash at bank and in hand		1,534,827	1,770,580
Total Current Assets		2,076,277	2,515,321
Liabilities:			
Creditors: amounts due within one-year	14	(2,600,790)	(3,104,562)
Net Current Assets/(Liabilities)		**(524,513)**	**(589,241)**
Total Assets Less Current Liabilities		**1,084,392**	**1,314,213**
Creditors: amounts falling due after one-year	15	(470,729)	(903,848)
Net Asset or Liabilities excluding pension Asset or Liability		**613,663**	**410,366**
Defined Benefit Pension Scheme Asset or Liability		(12,678,000)	(16,688,000)
Total Net Assets or Liabilities		**(12,064,337)**	**(16,277,634)**
Funds of the Charity:			
Unrestricted Funds		450,554	275,111
Unrestricted Designated Funds		163,109	135,255
Pension Reserve	18	(12,678,000)	(16,688,000)
Total Funds		**(12,064,337)**	**(16,277,634)**

These Financial Statements were approved and authorised for issue by the Board on 6th December 2022 and signed on their behalf by Andrew Kolker.

Cash flow Statement as at 31 March 2022

	01 April 2021 – 31 March 2022 £	01 April 2020 – 31 March 2021 £	Table
Cash Flows from operating activities			
Net cash (outflow)/inflow from operating activities	642,224	617,340	1
Cash Flows from investing activities			
Capital Expenditure	(711,051)	-	
Interest Income	1,074	241	
Cash Flows from financing activities			
Loan Received	-	-	
Loan Repayment	(168,000)	-	
Increase/(Decrease) in cash in period	**(235,753)**	**617,581**	
Cash & Cash equivalents at the beginning of the reporting period	1,770,580	1,152,999	
Cash & Cash equivalents at the end of the reporting period	**1,534,827**	**1,770,580**	2

Table 1

	01 April 2021 - 31 March 2022 £	01 April 2020 - 31 March 2021 £
Net movement in funds for the reporting period (as per the statement of financial activities)	(1,158,703)	(751,724)
Adjustments for:		
Pension Service Cost	1,362,000	564,000
Depreciation charges	373,603	192,018
Interest Income	(1,074)	(241)
(Increase)/decrease in stocks	1,472	31,077
(Increase)/decrease in debtors	201,819	(69,702)
Increase/(decrease) in creditors	(136,893)	651,912
Net cash provided by (used in) operating activities	**642,224**	**617,340**

Table 2

	01 April 2021 - 31 March 2022 £	01 April 2020 – 31 March 2021 £
Cash in hand	1,534,827	1,770,580
Total cash & cash equivalents	**1,534,827**	**1,770,580**

Statement of Net Debt

	As at 01 April 2021 £	Cash Flows £	As at 31 March 2022 £
Cash	1,770,580	(235,753)	1,534,827
Cash equivalents	-	-	-
Overdraft facility repayable on demand	-	-	-
		(235,753)	
Loans falling due within one year	(302,400)	168,000	(134,400)
Loans falling due after more than one year	(278,400)	-	(278,400)
Finance lease obligations	(957,529)	631,998	(325,531)
Total	**232,251**	**564,245**	**796,496**

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

1.01 Basis of Preparation

The Accounts cover the 12-month period ended 31st March 2022; the previous year comparatives refer to the period 1st April 2020 – 31st March 2021. The financial statements are prepared under Companies Act 2006, and in accordance with the Financial Reporting Standard 102 (FRS 102) and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in 2015 (SORP 2018).

The Trust is a Public Benefit Entity registered as a charity in England and Wales and a company limited by guarantee. It was incorporated on 11 May 2014 (company number: 08685939) and registered as a charity on 10 March 2014 (charity number: 1156084). The address of the registered office is 3rd Floor, 1 Ashley Road, Altrincham, WA14 2DT.

1.02 Going Concern

The Trustees have considered the financial position of the Trust, the levels of free reserves and the 2022-23 budget; consequently, the Trustees believe that the charity is well-placed to manage its business risks successfully.

Whilst the pension liability exceeds the net assets of the Trust, this should not be interpreted as creating a state of insolvency. The liability does not result in an immediate cash commitment and the liability is not expected to crystallise in the foreseeable future. Cheshire East Council provide a guarantee, in relation to all eligible employees, in respect of the Trust's pension obligations.

In the event of the company winding up the Trustees may resolve that any net assets of the Charity after all its debts and liabilities have been paid, be applied, or transferred either directly for the objects of the Charity, or to any institution which is or are regarded as charitable for purposes similar to the objects of the Charity or for use for particular purposes that fall within the objects of the Charity. In no circumstances shall the net assets of the Charity be paid to or distributed among the members of the Charity under this Article 41.

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of preparation in the financial statements.

1.03 Incoming Resources

Income is credited to the Statement of Financial Activities in the period in which it is receivable. The income and expenditure account is presented in the form considered most appropriate to the current activities of the charity.

Donations and Legacies include an amount equal to notional rental expenditure for the use of Cheshire East Council facilities, in addition to one building owned by Holmes Chapel Parish Council.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Included within the Grants and Contracts figure on the face of the accounts is the management fee paid to Everybody by Cheshire East Council.

Charitable Activities Income is where most of our income sits; this includes memberships, class bookings, health programmes, and swimming lessons.

Trading income refers to income generated at all sites currently using the "Taste For Life" branding. This primarily consists of catering, bar and vending income.

Income from investments is included in the year in which it is receivable.

In addition to the income disclosed in the financial statements Everybody Health & Leisure also receives help and support in the form of voluntary assistance. This help and support is not included in the financial statements. This voluntary assistance is very much appreciated.

1.04 Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund together with a fair allocation of management and support costs.

1.05 Stock Accounting

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete items.

1.06 Resources Expended

Resources expended are recognised in the year in which they are incurred.

Direct charitable expenditure is identified as cost incurred directly as a result of running the operations and projects directly aligned with our Charitable Aims.

Trading Activity Costs are those incurred in connection with trading activities of the Trust.

Resources expended are allocated to the particular activity where the cost relates to the activity. However, management, administration and finance staff costs are apportioned based on time spent on each activity.

1.07 Intangible Assets and Depreciation

Intangible software and associated costs greater than £12,000 are amortised at a rate calculated to write off the lower of cost or fair market value over its expected useful life. This value was increased from £5,000 during 2021-22.

Depreciation is provided as follows:

Asset	Lifespan	Rate
Software	3 Years	33.3%

1.08 Tangible Fixed Assets and Depreciation

Fixed assets, either individually or as a collection of similar items, purchased over the value of £12,000 are capitalised with all assets valued at historic cost. This value was increased from £5,000 during 2021-22.

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

Asset	Lifespan	Rate
Property	24 years or the life of a property lease if less	4.2%
Property Refurbishment	5 years	20%
Gym/Studio Equipment	5 years	20%
General Equipment	5 years	20%
Computers/IT	5 years	20%

During 2021-22, a new depreciation category has also been added. This is five-year period of depreciation for Property Refurbishment costs. This has resulted in an additional £119,223 being charged as building depreciation within Note 12.

1.09 Leasing

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and are depreciated over their useful lives. The capital elements of future obligations under leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

1.10 Deferred Income

Amounts held as deferred income refer to funds received in the reporting period but specifically held for use in the following financial year due to funds being restricted for use in a future period.

1.11 Financial Instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activity.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which approximates the amount that the company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset, and the net amount reported in the Balance Sheet when there is an 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.

1.12 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

1.13 Judgements in Applying Accounting Policies and Key Sources of Estimation Uncertainty

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

(i) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended

when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See Note 12 for the carrying amount of the property, plant and equipment, and note 1.07 & 1.08 for the useful economic lives for each class of assets.

(ii) Impairment of debtors

The company makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience. See note 13 for the net carrying amount of the debtors and associated impairment provision.

(iii) Actuarial Assumptions

Everybody Health & Leisure has obligations to pay pension benefits to certain employees who are members of a Local Government Pension Scheme. The cost of these benefits and the present value of the obligation depend on several factors including life expectancy, salary increases and the discount rate on corporate bonds. Management estimates these factors in determining the net pension obligation in the Statement of Financial Position. The assumptions reflect historical experience and current trends.

(iv) National Leisure Recovery Fund

The National Leisure Recovery Fund was received in March 2021 with £251,000 being calculated as income due within 2020-21. The remaining funds were carried forward into 2021-22 at a value of £710,791.

1.14 Pensions

The Trust participates in the Local Government Pension Scheme (LGPS), with Cheshire West and Chester Council operating as the Administering Authority. The LGPS is a defined benefit scheme. The schemes assets are held separately from the assets of the Trust and are administered by trustees and managed professionally.

Pension scheme assets are measured on an actuarial basis using the projected unit method and discounted at a rate equivalent to the current rate of return on a high-quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained annually and updated at each Balance Sheet date.

A liability is recognised in the Balance Sheet in respect of the scheme which represents the present value of the defined benefit obligation at the balance sheet date less the fair value of the scheme assets. A full valuation of the liability is calculated by an

independent actuary every three years using the projected units method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid and that have the terms to maturity approximating to the terms of the related pension liability. Actuarial gains and losses are recognised in the Statement of Financial Activities in the year that they arise. Where changes to the Scheme have resulted in past service costs, these are recognised immediately in the Statement of Financial Activities.

Liabilities for the pension scheme are held by Cheshire East Council (the "Authority"), and are covered in the Operating Contract (section 19.0) which states that "To ensure that the Administering Authority does not require the Contractor to put in place any indemnity or bond in respect of the Eligible Employees, the Authority will provide the Administering Authority with a guarantee in a form acceptable to the Administering Authority and the Contractor in respect of the Contractor's obligations to the Administering Authority in respect of Eligible Employees".

Everybody Health & Leisure is reporting an Operating Surplus prior to the Pension Service Costs £203,297 as shown in note 1.15 below. The Service Costs and Pension Movements that we are required to show in our accounts under FRS 102 rules include changes in actuarial assumptions and other adjustments that do not impact on the operational cashflow of the charity.

During the contract negotiations it was agreed with Cheshire East Council, that they would indemnify the Pension Liability for all Everybody Health & Leisure, current and new staff, for as long as the scheme remains open.

On 26 October 2018, the High Court handed down a judgment involving the Lloyds Banking Group's defined benefit pension schemes. The judgment concluded the schemes should be amended to equalise pension benefits for men and women in relation to guaranteed minimum pension benefits. The issues determined by the judgment arise in relation to many other defined benefit pension schemes. The Trustees are aware that the issue will affect the charity and will be making decisions as to the next steps in due course. The Trustees have not yet estimated the overall value of individual adjustments to the Scheme as a whole.

A follow up ruling on 20 November 2020 confirmed that Members who have historically taken a transfer value now have to be included in GMP equalisation assessments and top up payments made where necessary. The Actuary has not made any additional allowance for this follow up ruling.

1.15 Operating Surplus (Actuarial Pension Costs Removed)

	Notes	Unrestricted Funds £	Restricted Funds £	01 Apr 2021 – 31 Mar 2022 £	01 Apr 2020 – 31 Mar 2021 £
Income:					
Donations and Legacies	2	4,118,107	-	4,118,107	4,422,735
Charitable Activities	3	9,024,076	-	9,024,076	2,239,383
Other Trading Activities	4	375,796	-	375,796	38,399
Investment Income		1,074	-	1,074	241
Grants & Contracts	6	4,768,225	-	4,768,225	9,403,319
Total Income		**18,287,278**	**-**	**18,287,278**	**16,104,077**
Expenditure on Charitable Activities					
Other Trading Activities	6	509,412	-	509,412	392,096
Charitable Activities	7	17,574,569	-	17,574,569	15,899,705
Total Expenditure		**18,083,981**	**-**	**18,083,981**	**16,291,801**
Net Income (Expenditure)		203,297	-	203,297	(187,724)
Transfers Between Funds		-	-	-	-
Operating Surplus / (Deficit)		**203,297**	=	**203,297**	**(187,724)**

2. Donations

	01 April 2021 – 31 March 2022 £	01 April 2020 – 31 March 2021 £
Miscellaneous	2,969	-
Use of Buildings Owned by Cheshire East BC	4,059,138	4,362,735
Use of Buildings Owned by Holmes Chapel Parish Council	56,000	60,000
Total Income	**4,118,107**	**4,422,735**

During 2021-22, in addition to minimal property revaluations, the property yield reduced from 7.50% to 7.00%. This rate was obtained from the same independent source as in 2020-21. In addition, three new disability bicycles were kindly donated for use within the business whose value totalled £2,719 and a further separate £250 was received specifically to benefit users of Alsager Sports Hub.

3. Charitable Activities (Income)

	01 April 2021 – 31 March 2022 £	01 April 2020 – 31 March 2021 £
Operational Facilities	9,004,187	2,233,703
Partnership & Leisure Development	19,889	5,680
Total Income	**9,024,076**	**2,239,383**

4. Other Trading Activities (Income)

	01 April 2021 – 31 March 2022 £	01 April 2020 – 31 March 2021 £
Bar & Catering Income	375,796	38,399
Total Income	**375,796**	**38,399**

Catering sites were closed for April & May 2021 due to Lockdowns created by the COVID-19 pandemic. Catering facilities maintained reduced opening hours over several months before becoming fully operational again. A significant loss of 133,616 is reported when compared against the expenditure recorded in Note 6 although this excludes any Furlough Grants which were received as these are accounted for centrally.

5. Grants and Contracts

	01 April 2021 – 31 March 2022 £	01 April 2020 – 31 March 2021 £
CEC Management & Operational Fee's	2,530,443	3,825,482
CEC Support Services	100,500	100,485
Bikeability	250,309	91,243
Health	72,488	49,659
Other Sources	88,054	8,812
Furlough Grant	719,640	4,571,071
National Leisure Recovery Fund Grant	710,791	251,000
COVID – Local Support Grant	296,000	505,567
Total Income	**4,768,225**	**9,403,319**

6. Other Trading Activities (Expenditure

	01 April 2021 – 31 March 2022 £	01 April 2020 – 31 March 2021 £
Staff Costs	328,000	366,076
Bar & Catering Purchase	181,412	26,020
Total Expenditure	**509,412**	**392,096**

7 Activities (Including Actuarial Pension. Charitable Costs)

	Operational Facilities £	Partnership & Leisure Dev £	01 April 2021 - 31 March 2022 £	01 April 2020 - 31 March 2021 £
Salary, NI & Pensions	7,466,880	428,979	7,895,859	7,245,846
Indirect Employee Costs	45,303	14,621	59,924	89,105
Pension Service Costs	1,196,682	26,728	1,223,410	461,798
Property Costs	4,341,930	-	4,341,930	4,584,369
Transport - Other	1,431	2,564	3,995	3,477
Supplies & Services	1,381,428	321,926	1,703,354	717,624
Financing Costs	618,993	13,348	632,341	555,091
Support & Marketing Costs	2,899,376	155,664	3,055,040	2,783,224
Governance Costs Reallocated	19,161	1,555	20,716	23,171
Total 01April 2021 - 31 March 2022	**17,971,184**	**965,385**	**18,936,569**	**16,463,705**
Total 01 April 2020 - 31 March 2021	**15,812,680**	**651,025**	**-**	**-**

8. Support and Governance

	Management & Support Services £	Governance Costs £	01 April 2021 – 31 March 2022 £	01 April 2020 – 31 March 2021 £
Salary, NI & Pensions	1,111,892	-	1,111,892	1,741,858
Indirect Employee Costs	479,303	-	479,303	138,320
Pension Service Costs	138,590	-	138,590	102,202
Property Costs	95,094	-	95,094	39,166
Transport - Other	7,457	-	7,457	5,924
Supplies & Services	1,119,494	20,716	1,140,210	722,675
Financing Costs	103,210	-	103,210	56,250
Total	**3,055,040**	**20,716**	**3.075,756**	**2,806,395**

Governance costs primarily include External Audit fees, specialist tax advice and Company Secretary fees

9. Analysis of Staff Costs, Auditor Costs & Trustee Remuneration and Expenses

The aggregate payroll costs were:	01 April 2021 – 31 March 2022 £	01 April 2020 – 31 March 2021 £
Salaries	8,326,272	7,945,273
Social Security Costs	513,966	459,049
Pension Costs	716,319	660,055
Total	**9,556,557**	**9,064,377**

Within the above costs, it was identified that Redundancy Payment totalling £1,654 were incurred, these costs are included within the SOFA heading of charitable Activities.

Included within the costs identified above which refer to 646 members of staff, the following table details the number of whose total employee benefits (excluding employer pension costs) exceeded £60,000.

Total Employee Benefits £	No. Of Employees 2022	No. of Employees 2021
60,000 - 69,999	-	2
70,000 – 79,999	2	-
80,000 – 89,999	-	-
90,000 – 99,999	1	
100,000 – 109,999	-	1
Total	**3**	**3**

The total salary and pension costs paid to all key management totalled £324,686

Governance costs include Annual Auditor Fees totalling £17,300 for the Statutory Audit (£16,000 in 2020-21) and £4,504 for specialist VAT & tax advisory services (£3,600 in 2021-22)

The Charity Trustees receive no remuneration for their services. No expenses have been reimbursed by the charity to the Trustees during the year. (nil also in 2021-22)

10. Staff Numbers

The average number of staff employed (disclosed on a headcount basis) during this financial year is detailed below. Casual staff are included within this table.

2022	No.
Leisure Facilities and Leisure Development	562
Taste for Life and Health	40
Support Services and Academy	44
Total	**646**

2021	No.
Leisure Facilities and Leisure Development	649
Taste for Life and Health	51
Support Services and Academy	47
Total	**747**

11. Intangible Fixed Assets

2021-22	IT Software £	Total £
Cost		
Balance as of 01 April 2021	89,575	89,575
Additions	-	-
As at 31 March 2022	89,575	89,575
Amortisation		
As at 01 April 2021	86,652	86,652
In year charges	2,923	2,923
As at 31 March 2022	89,575	89,575
Net Book Value		
As at 01 April 2021	2,923	2,923
As at 31 March 2022	-	-

The value of amortised Intangible Assets is included within the expenditure heading of the SoFA named "Charitable Activities"

12. Tangible Fixed Assets

2021-22	Buildings inc Professional Fees £	Gym Equipment £	IT Equipment £	General Equipment £	Total £
Cost:					
Balance as of 01 April 2021	669,917	324,628	76,744	544,648	1,615,937
Balance as of 01 April 2021 (Finance Lease)	-	1,475,313	114,891	64,482	1,654,686
Additions	-	312,696	8,454	33,963	355,113
Transfers - termination of Finance Leases		310,084	29,364	16,490	355,938
Additions (Finance Leases)	-	-	-	-	-
As at 31 March 2022	669,917	2,422,722	229,453	659,583	3,981,675
Depreciation:					
Balance as of 01 April 2021	150,981	217,467	52,764	251,722	672,934
Balance as of 01 April 2021 (Finance Lease)	-	600,784	61,729	34,645	697,158
Charge for the Year	146,892	113,011	15,769	95,008	370,680
Charge for the Year (Finance Leases)	-	548,998	53,163	29,837	631,998
As at 31 March 2022	297,873	1,480,260	183,425	411,213	2,372,770
Net Book Value					
As at 01 April 2021	518,936	981,690	77,143	322,762	1,900,531
As at 31 March 2022	372,044	942,462	46,028	248,371	1,608,904

12A. Finance Leases

2021-22	£ Gym Equipment	£ IT Equipment	£ General Equipment	£ Total
Cost:				
Balance as of 01 April 2021	1,475,313	114,891	64,482	1,654,686
Additions	-	-	-	-
As at 31 March 2022	1,475,313	114,891	64,482	1,654,686
Depreciation:				
Balance as of 01 April 2021	600,784	61,729	34,645	697,158
Depn Charge for the Year	238,914	23,798	13,347	276,059
Transfer of Leases	310,084	29,364	16,490	355,938
As at 31 March 2022	1,149,782	114,891	64,482	1,329,155
Net Book Value				
As at 01 April 2021	874,529	53,162	29,837	957,528
As at 31 March 2022	325,531	-	-	325,531

The above Finance Leases Net Book Values are included in Note 12 within the same categories, (Gym Equipment, IT Equipment, General Equipment)

13. Debtors

	31 March 2022 £	31 March 2021 £
Trade Debtors	248,913	605,422
Prepayments and Accrued Income	226,627	71,937
As at 31 March 2022	**475,540**	**677,359**

£2,197 of Bad Debt has been written off through the Statement of Financial Activity.

14. Creditors: Amounts Falling Due Within One Year

	31 March 2022 £	31 March 2021 £
Trade Creditors	390,765	58,849
Accruals and Deferred Income	1,702,801	1,849,514
Taxation and Social Security	155,640	487,048
Loans	134,400	302,400
Finance Leases	133,202	332,081
Other Creditors	83,982	74,670
As at 31st March 2022	**2,600,790**	**3,104,562**

Analysis of Deferred Income Movement

Deferred Income	Brought Forward 2021 £	Total In Year Deferral £	Total In Year Deferral Released £	Carried Forward 2022 £
- Annual Memberships	244,190	933,550	693,297	484,443
- Facility Bookings	-	12,376	-	12,376
- Learn To Swim Scheme	14,398	4,186	-	18,584
- Memberships Income received in March	42,341	32,245	-	74,586
- Various other Projects	7,246	-	7,246	-
- National Leisure Recovery Fund	650,542	-	650,542	-
Total Funds	**958,717**	**982,357**	**1,351,085**	**589,989**

15. Creditors: Amounts Falling Due After One Year

	31 March 2022 £	31 March 2021 £
Principal Loan Repayments Repayable Between 1 to 5 Years	278,400	278,400
Principal Loan Repayments Repayable After 5 Years	-	-
Principal Finance Lease Repayable Between 1 to 5 Years	192,329	625,448
Total	**470,729**	**903,848**

Two loans exist, both have an interest rate attached to them of 4% above the Bank of England's variable Base Rate. These are both Unsecured Loans.

16. Analysis of Charitable Funds

Fund	Brought Forward 2021	Incoming Resources	Outgoing Resources	Gains / (Losses)	Transfers In / (Out)	Carried Forward 2022
	£	£	£	£	£	£
Unrestricted	**275,111**	18,287,278	(18,083,981)	-	(27,854)	**450,554**
Pension Reserve	**(16,688,000)**	-	(1,362,000)	5,372,000	-	**(12,678,000)**
Designated Funds						
- Staff Membership Scheme	87,226	-	-	-	18,123	105,349
-Training Academy	5,100	-	-	-	(5,100)	-
- Systems Upgrade	23,574	-	-	-	(23,574)	-
- Capital Contributions Received	19,355	-	-	-	(1,019)	18,336
- Management Training	-	-	-	-	39,424	39,424
Total Designated Funds	**135,255**	**-**	**-**	**-**	**27,854**	**163,109**
Total Funds	**(16,277,634)**	**18,287,278**	**(19,445,981)**	**5,372,000**	**-**	**(12,064,337)**

Fund	Brought Forward 2020	Incoming Resources	Outgoing Resources	Gains / (Losses)	Transfers In / (Out)	Carried Forward 2021
	£	£	£	£	£	£
Unrestricted	**312,173**	16,104,077	(16,291,801)	-	150,662	**275,111**
Pension Reserve	**(7,057,000)**	-	(564,000)	(9,067,000)	-	**(16,688,000)**
Designated Funds						
- Staff Membership Scheme	76,296	-	-	-	10,930	87,226
-Training Academy	5,100	-	-	-	-	5,100
- Systems Upgrade	47,147	-	-	-	(23,573)	23,574
- Capital Contributions Received	20,374	-	-	-	(1,019)	19,355
- Community Projects	137,000	-	-	-	(137,000)	-
Total Designated Funds	**285,917**	**-**	**-**	**-**	**(150,662)**	**135,255**
Total Funds	**(6,458,910)**	**16,104,077**	**(16,855,801)**	**(9,067,000)**	**-**	**(16,277,634)**

Analysis of Net Assets between Funds	Unrestricted Funds	Designated Funds	Total Funds 2022
	£	£	£
Tangible Fixed Assets	1,608,905	-	1,608,905
Current Assets	1,913,168	163,109	2,076,277
Creditors: amounts falling due within one year	(2,600,790)	-	(2,600,790)
Creditors: amounts falling due after one year	(470,729)	-	(470,729)
Pension Liability	(12,678,000)	-	(12,678,000)
Total	**(12,227,446)**	**163,109**	**(12,064,337)**

Analysis of Net Assets between Funds	Unrestricted Funds	Designated Funds	Total Funds 2021
	£	£	£
Intangible Fixed Assets	2,923	-	**2,923**
Tangible Fixed Assets	1,900,531	-	**1,900,531**
Current Assets	2,380,066	135,255	**2,515,321**
Creditors: amounts falling due within one year	(3,104,562)	-	**(3,104,562)**
Creditors: amounts falling due after one year	(903,848)	-	**(903,848)**
Pension Liability	(16,688,000)	-	**(16,688,000)**
Total	**(16,412,890)**	**135,255**	**(16,277,635)**

Staff Membership Scheme

Income is set aside from the staff membership scheme which is to be used for staff activities, development and benefits during forthcoming years.

Training Academy

An amount was originally set aside in 2014-15 for the development of Everybody's Training Academy to increase participation in training, recruiting apprentices and establishing our external training offer. This has now been utilised.

Business System Upgrade

A new Finance and a separate new HR and Payroll system was acquired during 2016-17 and have been fully implemented during 2017-18. A contribution will be made into the General Fund each year equivalent to the original annual revenue charges.

Capital Contribution Received

A sum of £24,450 was accounted for as income in 2015-16 which was designated to be transferred into the General fund in future years to offset annual depreciation charges made against the revenue account.

Management Training

A sum of £39,424 has been designated during 2021-22 towards future management development costs.

17. Related Party Transactions

Everybody Health & Leisure has a close working relationship with Cheshire East Council (CEC), who nominate two of the eleven trustees of the charity. These two nominated trustees have equal voting rights with the other trustees.

In addition, a close working relationship has also been established with Holmes Chapel Parish Council (HCPC) with Everybody Health & Leisure investing in and operating the Holmes Chapel Community Centre on behalf of the Parish Council.

The following is a summary of transactions with these entities:

		01 April 2021 – 31 March 2022 £	01 April 2020 – 31 March 2021 £
Donations & Legacies	- CEC	4,059,138	4,217,311
" "	- HCPC	56,000	58,000
Grants and Contracts	- CEC	2,630,943	3,925,967
Loan Interest and Principal Repaid	- CEC	24,754	24,754
Charitable Expenditure	- CEC	4,172,502	4,330,675
" "	- HCPC	56,000	58,000
Everybody Foundation	-	626	-

The above donations relate to an amount calculated for use of the Borough and Parish Council owned facilities at a nil rental, a corresponding equal amount is shown as Charitable expenditure. The "Grants and Contracts" income refers to amounts received from Cheshire East Council for the delivery of various services within the facilities owned by Cheshire East Council. This includes income relating to the purchase of back office and IT support provided by the Council on behalf of Everybody Health and Leisure (which is repaid as expenditure identified as Charitable Activities).

In addition, the following transactions occurred during 2021-22 with organisations which are identified as being Related Parties to Trustees or Senior Managers of the Company:

- Alsager Multi Academy Trust: £19,455 income – facility hire and £110 expenditure relating to facility hire
- Brine Leas School: £85 income – facility hire
- Charity Finance Group: £671 expenditure – annual membership fees
- Fieldfisher LLP: £6,000 expenditure – legal advice

Cheshire East Council have indemnified Everybody Health & Leisure's pension liability (refer to note 1.14). This liability is currently valued at £12,678,000 as at 31 March 2022. The projected amount to be charged to the Operating Profit in the year to 31 March 2023 is expected to be £2,989,000.

	2022 £	2021 £
Amounts due to:		
Cheshire East Council – Various	251,948	60,596
Cheshire East Council – Loan Principal	278,400	580,800
Cheshire East Council – Interest Within One Year	9,515	16,581
Amounts due from:		
Cheshire East Council	206,879	177,682
Holmes Chapel Parish Council	225	-

18. Defined Benefit Pension Scheme

The charity continues to operate a defined benefit scheme which is now closed to new employees. The scheme is part of the Local Government Pension Service (LGPS), and "Everybody" has its own assets held within the wider fund. An actuarial revaluation was carried out every three years. The fund is administered by independent trustees who are responsible for ensuring it is funded to meet current and future obligations, the agreed contribution rates for future years are 21.6% for employers and between 5.5% and 10.5%, depending on pay for employees.

Pension Commitments

	2022	2021
Rate of increase in salaries	3.85%	3.50%
Rate of increase in pensions payment	3.15%	2.80%
Discount rate	2,75%	2.05%
Commutation of Pensions to Lump Sums		
Pre April 2008 service	50%	50%
Post April 2008 service	75%	75%
Assumptions are made to allow future improvements to mortality rates.		
Mortality assumptions		
Life expectancy at 65		
Retiring today		
- Male	21.2 years	21.4 years
- Female	23.8 years	24.0 years
Retiring in the future		
- Male	22.1 years	22.4 years
- Female	25.5 years	25.7 years

The fair value of the scheme assets and the expected rate of return, the present value of the scheme liabilities and the resulting surplus / (deficit), as recognised in the SoFA are:

	2022 £	2021 £
Equities	10,506,300	10,503,180
Bonds	10,256,150	9,133,200
Property	2,751,650	2,283,300
Cash	1,500,900	913,320
Total Market Value of Assets	**25,015,000**	**22,833,000**

The actual return on Scheme Assets was £1,666,000 (£3,298,000 in 2020-21)

	2022 £	2021 £
Amounts Recognised in the Statement of Financial Activities		
Employer Contribution	(585,000)	(537,000)
Past Service Cost	-	-
Current Service Cost	1,595,000	935,000
Expected Return on Pension Scheme Assets	(473,000)	(444,000)
Interest on Pension Liabilities	825,000	610,000
Total	**1,362,000**	**564,000**
Actual Return on Scheme Assets	**1,666,000**	**3,298,000**
Movements in the Present Value of the Defined Benefit Obligation were as follows:		
Opening Defined Benefit Obligation	39,521,000	26,136,000
Contributions by Employees	196,000	191,000
Actuarial Losses / (Gains)	(4,179,000)	11,921,000
Benefits Paid	(265,000)	(272,000)
Interest Cost	825,000	610,000
Current Service Cost	1,595,000	935,000
Past Service Cost	-	-
Closing Defined Benefit Obligation	**37,693,000**	**39,521,000**

	2022 £	2021 £
Movements in The Fair Value of Everybody's Share of Scheme Assets:		
Opening Fair Value of Scheme Assets	22,833,000	19,079,000
Interest Income	473,000	444,000
Actuarial Gains and (Losses)	1,193,000	2,854,000
Contributions by Employer	585,000	537,000
Contributions by Employee	196,000	191,000
Benefits Paid	(265,000)	(272,000)
Closing Fair Value of Scheme Assets	**25,015,000**	**22,833,000**

The pension scheme has a deficit; this is being addressed through a re-evaluation of employer's contribution at each triannual review. The deficit has reduced in year from £16.7m to £12.7m. The scheme was fully funded at transfer, valued on an 'ongoing' basis. The scheme is valued in different ways by the actuary for different purposes:

The 'ongoing' basis of valuation is used by the actuary to set the funding strategy of the scheme and the contribution rates for the scheme and uses a discount rate that reflects the asset mix that the fund invests, with a degree of prudence, (return on government bonds + outperformance 1.6%). FRS102 reporting requirement gives a more prescribed calculation of the discount rate stating, it must be 'determined by reference to market yields at the end of the reporting period on high quality corporate bonds.'

The contribution for the year ended 31 March 2023 is expected to be £646,000

Cheshire East Council have indemnified Everybody Health & Leisure's pension liability (refer to note 1.14). This liability is currently valued at £12,678,000 as at 31 March 2022.

19. Operating Leases

Annual Total	Within the First Year	Within the Second to Fifth Years Inclusive	Over Five Years
	£	£	£
01 Apr 2021 – 31 Mar 2022	9,138	23,287	-
01 Apr 2020 – 31 Mar 2021	31,991	23,272	-

Operating lease payments recognised as an expense totalled £32,016 (£164,013 in 2020-21).

20. Finance Leases

Annual Total	Within the First Year	Within the Second to Fifth Years Inclusive	Over Five Years
	£	£	£
01 Apr 2020 – 31 Mar 2021			
Gross Lease Payments Due	365,457	661,900	-
Less Interest Charge	(33,376)	(36,452)	-
Net Lease Charges Due	332,081	625,448	-
01 Apr 2021 – 31 Mar 2022			
Gross Lease Payments Due	143,028	199,270	-
Less Interest Charge	(9,827)	(6,941)	-
Net Lease Charges Due	133,201	192,329	-

The total value of Finance Leases recognised in the Balance Sheet is £325,531

21. Financial Instruments

	2022 £	2021 £
Financial Assets that are Debt Instruments Measured at Amortised Cost:		
Trade debtors	335,903	622,335
Accrued Income	139,637	55,024
Total	**475,540**	**677,359**
Financial Liabilities Measured at Amortised Cost:		
Trade creditors	390,765	94,139
Loans	412,800	580,800
Finance Leases	325,531	957,529
Accruals	1,112,813	857,624
Other creditors	83,982	74,670
Total	**2,325,891**	**2,564,762**
Cash and Term Deposits Total	**1,534,827**	**1,770,580**

EVERYBODY HEALTH & LEISURE

England & Wales - Charity number 1156084

Accounts

Everybody Sport & Recreation

Trustees' Report and Financial Statements

Period Ended 31st March 2021

Company Registration No: 08685939 **Charity Registration No: 1156084**

Contents Page

Trustees, Directors, Principal Officers & Advisors	3
Chief Executive's Report	4
Trustees' Annual and Strategic Report	7
Independent Auditors Report	28
Statement of Financial Activities	32
Balance Sheet	33
Cashflow Statement	34
Notes to Financial Statements	36

Trustees, Directors, Principal Officers & Advisors

Everybody Sport & Recreation is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.
Company No. 08685939 Charity No: 1156084

Trustees
The trustees presently serving are:

Chair of the Board:
Andrew Kolker

Finance & Risk Sub Committee:
Philip Bland
Zoe Davidson
Christopher Gee

Customers & Partners Sub Committee:
Kimiyo Rickett
Harry Korkou
Richard Middlebrook
Alex Taylor

People & Governance Sub Committee:
Martin Hardy
Colin Chaytors
Suzie Akers Smith

Auditors
Crowe U.K. LLP, 3rd Floor, The Lexicon, Mount Street, Manchester, M2 5NT

Bankers
Barclays Bank, 38 Market Street, Crewe, CW1 2ET

Company Secretary
Oakwood Corporate Services

Principal Officers

Peter Hartwell	Chief Executive
Kerry Shea	Executive Director
Thomas Barton	Executive Director

Registered Office: 3rd Floor, 1 Ashley Road, Altrincham, WA14 2DT
Principal Office: Brooklands, Holmes Chapel Community Centre, Station Road, Holmes Chapel, CW4 8AA

Chief Executive's Report

You would be forgiven for thinking there is not a lot to say about 2020..... even, that it is a year best forgotten. By rights this should be the shortest, least informative performance report we have ever produced in our seven years delivering health & leisure services to local people.

Within this last twelve months we have spent eight of them in total lockdown and the remainder operating under Covid-19 restrictions and a variety of operational constraints. Closed to the public, our once busy centres became quiet overnight, memorials to the success we had previously achieved.

If it's true to say that 'time flies when you're having fun', then this year has certainly proved the reverse of that saying is true too..... it has been a very long year.

And yet.....

If you read on, which I hope you do, you will see some remarkable achievements, despite all the uncertainty and frustrations of this most difficult year. All of which are testament to the calibre of people here at Everybody and a tribute to our customer's commitment and loyalty.

Whilst this performance is somewhat less than we have achieved in the past, it is only a pause, a brief interlude in our ongoing story and it will not hold us back as we reopen and recover.

For a while and on more than one occasion, it looked for all the world like we would not make it through. And yet.....

Little by little we have begun our recovery and as I write this, like many other charities and businesses, we are on our way once again - this time with a greater belief that we have survived the worst of it and there is renewed hope for the future.

This year's report is not the place then for KPI's or a detailed financial analysis. It is a time for a more human story, sharing the emotional cost of our survival and paying tribute to everyone involved in it. Importantly, it will look ahead to what will surely be better times, reflecting the optimism we all now feel.

Our priority throughout this year has been to protect jobs and public services. To ensure that, when the time came, when our facilities would be needed more than ever, we could reopen quickly and safely. To serve our customers once again and continue doing what we do best.

This we have done, and I would like to thank all our staff at Everybody for their understanding, perseverance and support throughout - they have all been through so much uncertainty about their jobs, their own family's futures, been in & out of 'furlough' on reduced pay, not to mention coping with the anxiety of the health risks

of the pandemic itself along with everyone else. All these challenges were met with good humour and patience.

Whatever part our staff have been asked to play, they have all played it well and we could not ask for more. Their personal and professional sacrifices have kept us viable, a 'going concern' our Auditors would call it, and I am grateful to them all for everything they have put up with to get us to today.

Our customers too have stuck with us. We have retained over two-thirds of our members and almost all our swim learners. This now gives us a firm foundation from which to reopen and the confidence to grow our offer once again. Without their loyalty and understanding, the future would now look very different and our recovery less assured.

Along with many other businesses we have received financial support from both Central and Local Government and this has been vital in protecting jobs and meeting our fixed costs. Without it, we would not exist and our charity would have become just another business failure caused by the pandemic.

Our Trustees have been hugely supportive, providing advice and guidance at critical times and I am indebted to them for the faith they have shown in Everybody and for simply being there throughout these most difficult of circumstances.

So, what have we actually been doing this year?

Despite having our centres closed, or maybe because of it, we have developed new service initiatives such as our online, live, instructor-led classes and a growing library of a wide variety of recorded content to view when it suits people best. This new service has proved extremely popular with our members and from the positive feedback we have had, it has been a welcome addition to our 'lockdown' offer.

This innovation will now be continued and is just one of what I am going to call our 'Covid-Keeps' - something positive we will continue to provide and develop further from here on..... something good at least to come out of the past year.

During the late summer / autumn of 2020, Cheshire East Council undertook a 'strategic review' of their Congleton development plans. In order to bring this long awaited ambition to fruition, we worked closely with the Council to agree a revised scheme with an improved facility offer, future-proofed for the town as it too grows over the years to come. Construction will start later this Spring (2021) and the new building will open to customers by the Autumn of 2022. Now that is something to look forward to after so many years on the drawing board.

There is much to look forward to then and much still to do. There will soon come a day when we will be back to normal, doing what we do best - helping local people live well and for longer.

This year has been a difficult one for everyone, a time when we were 'forcibly' separated from each other.....but with the trials of this shared experience largely

behind us now, we are all more bound together than ever before. And that's how it should be!

This renewed sense of camaraderie and togetherness, borne out of adversity, will be another of our 'Covid-Keeps' too, I'm sure.

Best wishes to everyone then and good luck to Everybody from hereon.

Best wishes,

Peter Hartwell

CEO Everybody Sport & Recreation

Trustees' Annual Report & Strategic Report

About Us

Everybody Sport & Recreation is a registered charity and a company limited by guarantee, we re-invest 100% of our surplus back into our local communities.

We are responsible for delivering leisure services and public health initiatives in partnership with Cheshire East Council, Holmes Chapel Parish Council, Alderley Park Limited/Bruntwood, Newcastle-under-Lyme Borough Council, The Madeley Centre and Bollington Health & Leisure.

Our key services include:

- 16 leisure facilities
- Everybody Fitness membership scheme
- Everybody Learn to Swim scheme
- Everybody Healthy – a range of health and wellbeing programmes and initiatives to support people in our communities
- Sports development service including key programmes such as Talented Athlete Support Scheme, Volunteer Programme, Club & Coach Development, Bikeability and more
- Everybody Academy – specialist leisure training provider delivering a range of training and development opportunities including volunteering, apprenticeships and work placements
- Taste for Life Catering – onsite cafés in local Everybody leisure centres in Cheshire East, cafes in leisure facilities operated by others, business and event catering as well as children's party catering
- Everybody Options concessionary discount programme
- Everybody Personal Training programme
- Everybody Foundation – a charity (Registered Charity No. 1174873) that raises funds to support individuals and groups to promote a healthy and active lifestyle.

Strategic direction is provided by the independently appointed Board of Trustees. The Board has ultimate responsibility for the governance of the Trust and supports the management team to deliver their strategic aims.

There are 11 Trustees on the Board, all of whom are local volunteers with a wide variety of professional backgrounds from various sectors. They bring a wealth of expertise and experience to help shape and improve our services.

Where we work

The majority of our work is in Cheshire East, in the communities surrounding our 16 leisure centres. We also operate three cafes in other leisure facilities.

The map below illustrates where our sites are situated. Fifteen, including two in each of Crewe, Holmes Chapel and Nantwich, are situated in Cheshire East with one in Newcastle-under-Lyme borough.

Cheshire East has an estimated current population of 378,800 (Cheshire East Council website). This has risen from 370,127 at the last Census (2011).

Cheshire East is noted as having an aging population. According to the Cheshire East Local Plan (paragraph 1.27) there will be a 65% increase in the population aged 65 and above and a 134% increase in the population aged 85 and above by 2030.

The overall population is also expected to increase, due to new housing provision. The overall growth proposition is to deliver at least 36,000 new homes which forecasts an increase in the borough's population of around 58,100 people by 2030.

Getting more people physically active

Supporting people to be more physically active is a key aspect of what we do. Whilst we have a major part to play in this, we work collaboratively with local partners including Cheshire East Council, Holmes Chapel Parish Council, The Madeley Centre, Bollington Health & Leisure, numerous health partners, local officers from sports national governing bodies and Active Cheshire to address this issue. We

also work closely with a number of national partners including ukactive, CIMSPA, Sporta and Health Innovation Network.

In the latest survey, released in April 2021 but covering the 12 months from November 2019 to November 2020, the level of activity seen across Cheshire East is higher than it was last year. Whilst the national, regional and nearest neighbours have seen a reduction, those meeting the Chief Medical Officer's recommended 150 minutes of physical activity has increased by 5.4% in Cheshire East – this equates to 17,015 more people than the previous year.

Table 1 – Level of Physical Activity (Source: Active Lives – April 2021)

Area	Inactive (<30)	Fairly active (30-149)	Active (150+)
England	27.1% (+2.6%)	11.5% (-0.7%)	61.4% (-1.9%)
North West	29.5% (+3.8%)	11.4% (-0.5%)	59.1% (-3.3%)
Cheshire East	23.7% (-1.2%)	9.1% (-4.1%)	67.2% (+5.4%)
Cheshire West	24.7% (+1.7%)	11.6% (-0.1%)	63.7% (-1.6%)
Warrington	30.6% (+4.5%)	10.3% (-4.6%)	59.2% (+0.1%)

Within our centres, participation uptake has been good, at the times when we have been open. Given the unprecedented times and restrictions, we haven't really been able to compare to any other period. The Active Lives figures, seen above, clearly shows that the community of Cheshire East has reacted and adapted well to being physically active during the pandemic. Our facilities and services have played their part in this.

As with similar businesses, despite having frozen all payments, we have seen a considerable number of our members cancel their memberships. As things hopefully begin to return to some sense of normality, we will look to encourage the lapsed members, as well as new ones, to enjoy our facilities and use them as a way to be more physically active.

Vision

At Everybody, we don't just believe in getting more people more active, more often – that goes without saying! In order to make a real impact on the health and social issues affecting our communities, we need to target our efforts and our service offer.

Only in this way can we make participation in leisure and recreation an important part of everybody's day to day lives, whatever their ability or need.

Leisure for Life

Our simple vision of providing 'Leisure for Life' requires us to help people live a healthy life of course. It also seeks to make participation in any recreational or leisure activity an enduring habit from the earliest years to later life.

Helping people to live well and for longer

We also have a long-term shared vision with Cheshire East Council, 'helping people to live well and for longer', to emphasise our commitment to positively impacting the health of everyone in the borough of Cheshire East.

By achieving our vision of 'Leisure for Life' we will be making a major contribution towards helping people to live well and for longer.

Values

In order to build on our successes to date, and have an even greater impact on our mission and strategic aims, we will need to continue to work with our values at the heart of all that we do.

These values have guided our thoughts and actions since May 2014 and are the foundation of our way of working.

Fit for the Future	We will give everyone the opportunity to train and enhance their skills by encouraging people to develop themselves and others. Creating and promoting 'careers in leisure'.
Working as one	We will all work to the common goal of providing 'leisure for life' and support each other in all we do.
Trusted and honest	We respect and value the input of every person and at all times act with integrity and respect.
In the service of others	We will provide first class facilities and services that are well maintained, inviting and valued by our customers.
Free to do our Best	Our culture and business processes will support people to act on their own initiative – with innovation being recognised and rewarded.
Caring for all	We will actively seek to involve everyone in all communities, working in partnership and with a passion for people.

We are proud of not only what we have achieved but also 'how' we have achieved it with everyone committed to the organisation's values.

We will continue to engage with our people at every opportunity to ensure all are engaged and supported in a positive manner.

Key Achievements

This section highlights both our key challenges as well as our achievements over the past year. Despite it being the most challenging year that our business has had to face, it has made us focus on our people and our communities and to ensure that we will be ready to build back stronger and more stable than ever before.

Opening & Closing Facilities

Back in March 2020, we closed our buildings and this closure extended through to 25th July. We undertook a phased reopening plan that extended through August and early September. Further periods of closure followed for Lockdowns 2 and 3 in November 2020 and late-December 2020 and stretching through to April 2021.

During these periods of closure, we maintained routine daily building checks across all sites and also facilitated a variety of activities including:

- Supported preparations for local authority partnership emergency response plans – worked with the Bronze Cell to ensure emergency rest centres, alternative facility use and re-purposed buildings could be deployed if necessary.

- Repurposed and staffed one site into a Food Distribution Centre for the region

- Mobile testing units – we worked with the Army, Council and highways agency to offer 6 different sites across the borough. The site at Knutsford was regularly used for 3-4 day blocks throughout 2020.
- Opened Crewe Lifestyle Centre for restricted use during lockdowns 2&3 as required; including children's safeguarding and adult social care services.
- Opened sites to enable vital blood donation services to continue.

Staffing

To protect the business we fully maximised use of the furlough scheme, with 97% of our staff on furlough at one point.

- Redeploying staff to support local authority activities – Over 250 staff offered to support local initiatives during lockdown 1.0. We worked with the local authority to offer a variety of skills from our furloughed workforce throughout lockdowns and staff undertook alternative duties including supporting the local test and trace service.

- A number of our furloughed staff volunteered to support local pharmacies with the vaccine roll out during lockdown 3.0.
- Schools testing – 19 of our staff supported 5 different schools/academies in March 2021 to enable secondary school children to be tested on site.

Memberships

The pandemic, and extended periods of closure associated with it, have been a challenging time for everyone. During this period, over a third of our members cancelled their membership, however we are confident off attracting these members back to us once we reopen fully.

Everybody @ Home

To support our community and specifically the fitness members, we delivered online health and fitness classes on Facebook Live, YouTube and then funded and developed our own website 'Everybody @ Home' to keep people in Cheshire East moving whilst our centres were closed and beyond! From April-July 2020, 5,502 members joined our Facebook group, 387 classes went live with over 7,699 live viewers!

The Everybody @ Home website classes were a vital resource to people during all of the lockdowns and by February 2021 we reached over 5,000 views on our live streams with 35 live classes per week, plus pre-recorded on demand content and recruited over 2,000 subscribers to the website.

To make sure we were reaching as many people in our community, particularly young families and children who were missing out on vital daily exercise due to closures of schools, we teamed up with a local nursery facility in Alsager. We provided Dance Fit classes on Everybody @ Home to pre-school children who watched on a huge iPad and danced for 1 hour a week during January 2021.

As well as this, our Sports Development team recorded family-friendly physical activity videos, including fun games to do from home which were shared on our social media channels, in member newsletters and with Cheshire East Council wellbeing networks.

We have had many customer good news stories from our Everybody @ Home service including NHS workers who have been working tirelessly throughout the pandemic access our online fitness classes. Member Emily Jenkins shared,

> *"Thank you to all the instructors who have made videos of their fitness classes. I work in A&E so I'm sure you can imagine my shift patterns are all over the place! So being able to access the videos at any time is great as I'm generally at work during the classes. Your time and effort is really appreciated, thank you."*

Winter Wellbeing Talks

During the winter months (November 2020– January 2021) we launched Winter Wellbeing Talks on our Everybody @ Home website with the Master Fitness Leads and Health Innovation Team. We discussed topics such as fighting viruses by boosting your immune system through exercise and healthy living, women's health, men's health and healthy eating and good nutrition.

These talks were also then shared with Cheshire East Council and their staff with wellbeing drop-ins on Microsoft Teams.

Health Innovation

We contacted over 200 people each week, by telephone, that were registered on our targeted health programmes and connected in with Cheshire East Council to sign post people to the Community Shield Scheme (People supporting People) where appropriate. These calls have continued for the last 12 months and offered vital support to our customers usually accessing our falls prevention classes. Our Health Innovation Team have dedicated their time to telephone our most vulnerable customers every week making over 4,000 calls from April 2020 and continued until June 2021, when the health service resumed and members were welcomed back.

The calls check on the customers welfare and gave them important wellbeing advice on how to keep moving and active in the safety of their home as well as signposting to vital health services in Cheshire. We even had one of our IT team getting a lady set up with zoom calls so she could surprise and speak to her grandchildren who lived far away! The calls became vital to our elderly community with some members saying it was a 'lifeline' during long periods of isolation in 2020.

Joan Sheard from Holmes Chapel, aged 87 shared in April 2020

> *"These calls make such a difference, just hearing from someone not in the family lifts the spirits and gives a conversation starter with friends from the health class."*

Margaret Andrew from Knutsford aged 79, shared in April 2020

> *"Wonderful to hear from the team and hear news which is not just from family members, will be giving Youtube a go!"*

ESCAPE-Pain

At the beginning of the pandemic, we switched ESCAPE-Pain delivery to a virtual programme offer, working with our commissioner the Health Innovation Network, South. We delivered two virtual cohorts, 10 participants, which saw clinical improvements in pain, function, mental wellbeing and quality of life. In comparison to the face to face programme, there was low uptake and appetite for a virtual offer, with participants wanting to wait until face to face resumed. We are in the process of submitting a business case to the NHS Cheshire CCG for ESACPE-Pain to

be a commissioned service, which includes both face to face and virtual offering, increasing accessibility to the programme.

Mental Health Awareness Week 2020

In May 2020, we supported Mental Health Awareness Week by providing mind and body virtual live fitness classes and meditation sessions on our social media channels as well as sharing important messages about looking after your mental health during Lockdown 2020.

Stress Awareness Month 2020

During stress awareness month in April 2020 we provided our members with blogs, email campaigns and social media posts filled with tips and advice on how to manage stress and adapting to working from home. This also included advice on the importance of exercise and healthy eating to reduce stress.

Case Study – Disability Cycling

In January 2021, we launched disability cycling sessions in Macclesfield and Crewe for children and their families. 176 children took part in 2 hour sessions and gave much needed respite care for parents, carers and families. Some children had never ridden a bike and can now cycle the whole athletics track!

The cycling sessions were popular and well received by the families. It was an opportunity for the young person to do some fun physical activity and interact with the coaches and other cyclists. We also noticed more families coming to the sessions as an opportunity to get out of the house, meet other families as well as doing some physical activity themselves.

Demand for the cycling sessions was so high as there were no other face to face activities running across the borough that after a few weeks we had to increase to 3 sessions per venue. The Macclesfield sessions were fully booked within a couple of hours of the session becoming available.

Phil Robinson, a parent from Disley attended the Macclesfield disability cycling session and shared,

> *"The [inclusive cycling] session was great and the boys are really keen to come back. Doing the cycling sessions during Lockdown has done them a world of good, both physical exercise and mental wellbeing. I think that the boys enjoyed the freedom to try different bikes and work on their skills."*

Investment

Despite the pandemic, momentum has continued with further significant investment into a number of our sites. These have included:

Macclesfield Leisure Centre

The final parts of the £4million investment scheme were completed. The sites now benefits from an improved and extended gym, village changing, a spa and steam room, a dedicated group cycling studio, refurbished exercise studio and an improved reception. The benefits are starting to be realised with a much improved user experience at the centre.

Barony

The project was completed with the addition of the perimeter fence to make the site safe with the view of increasing the number of events being held. This was in addition to the internal works caried out last year. The anticipated benefits of additional events has yet to be realised due to the pandemic but will be an area in focus once restrictions are lifted.

We have continued working closely with Cheshire East Council, and increased the planned investment to £17million through the Council's Medium-term Financial Strategy. The investments into Knutsford, Middlewich, Nantwich, Poynton and Wilmslow are built on a financial model that the increased usage at each facility will repay the cost of the investment. The capital programme will improve facilities and services across a variety of communities.

During the periods of closure, a number of planned preventive maintenance works were prioritised enabling a number of projects to take place at times to cause the minimum of impact to users.

Environment

Considering the environment is a key aspect to building an ethical and sustainable business, the Everybody Environmental Steering Group, with representatives from all centres, monitor current performance and input ideas into our future environmental commitments. They are responsible for the delivery of the Environmental Policy and sharing learnings with colleagues.

Along with Cheshire East Council Assets Team, we look at ways we can reduce energy usage. This includes investing in modern systems that use less energy and training staff in how to best utilise all systems to ensure optimal energy performance. In line with this, a joint key performance indicator has been agreed – energy usage per visit. The period of closure has given more opportunities to work together on projects that provide more benefits but wouldn't usually be possible without causing considerable inconvenience to our users.

Everybody Academy

With the vast majority of face-to-face training and external courses cancelled due to the pandemic, 2020/21 has been very challenging as we worked to support staff and prepare them for working in very different conditions.

Throughout 2020/21 we worked closely with our partners at the RLSS UK and Swim England / IOS to ensure that we were aware of all required changes to qualifications and delivery. RLSS negotiated a number of extensions to lifeguard qualifications to ensure that staff did not lose their qualifications during lockdown periods. They also issued revised guidance on the delivery of training and qualifications once we were able to reopen.

Our normal programme of lifeguard and first aid courses were virtually all cancelled during the year. We did manage to deliver two lifeguard courses during October to 23 candidates. Changes were made to the delivery of the course and some elements of the course to ensure that we complied with all Covid regulations while still covering all required areas of the course.

The Everybody e-learning portal has become integral to the ongoing delivery of learning for Everybody employees while the facilities are closed as well as allowing us to deliver additional learning when we are open.

We designed, wrote and implemented the following e-learning courses specifically due to the pandemic and to support our staff and their return to work:

- Coronavirus Advice
- Covid Return to Work (& Update)
- Manager Covid RTW
- First Aid – Covid-19
- Working From Home During Isolation
- NPLQ Ongoing Training (2 modules)
- Return to the Pool (swim teacher training)
- 2020 Employee Timesheets

Apprenticeship Programme

We had originally hoped to recruit up to 10 new apprentices to start with us from September 2020 in a variety of roles. We conducted a highly successful assessment day at Holmes Chapel Community Centre for a number of roles the week before lockdown. This recruitment was put on hold following the extended lockdown.

Despite hopes that apprentices would be able to start with us in early 2021 we were not able to start their roles until May 2021.

Our fifth cohort of apprentices were originally due to complete their apprenticeships in March 2021. We worked closely with our training providers to deliver training remotely. However, the majority of our apprentices in this cohort had to be placed

on hold as work, essential courses and experience on site was not possible. We are now working hard with them to complete as soon as possible this year.

We are now in the process of recruiting our 7th cohort of apprentices who will start with us in September 2021.

Taste for Life

This year has been a particularly tough time for the hospitality industry and Taste for Life cafes are no different. Event during periods when the centres have been open, it hasn't always been viable to provide a café offer.

Our leftover stock did not go to waste as it was donated to the local community in the form of:

- Donations of food & drink stock and support to the community shielding distribution centre in May 2020. We donated over £5,000 of supplies to the centre in Shavington from our Taste for Life stock. Our operational team opened the leisure centre to support the volunteers and multi-agency teams delivering essential supplies to local people between April and July 2020.
- Donations of catering supplies to NHS and food banks in June 2020. We donated large amounts of vending stock to Macclesfield Hospital for key workers to recharge on their breaks during such long and challenging shifts.

We also donated supplies to food banks in Macclesfield and Crewe.

Staff Awards

Given the pandemic, we were not able to hold our annual Staff Awards ceremony. However, it was still imperative that we recognised team achievements, the contribution of individuals, the long service of our staff and many dedicated volunteers. Awards were made to following individuals/teams.

Long service awards

20 years: Lyndsey Walters, Lionel Willshaw, Christopher Garton, Howard Griffiths and Christine Murphy

30 years: Claire Cliffe and Andrea Taylor

40 years: Steve Parkinson

Coach of the Year – Victoria Barker

Innovation of the Year – Aquatics Team

Fundraiser of the Year – Sandbach Leisure Centre Team

Manager of the Year – Becks Snelson-Black

Team of the Year – Everybody @ Home / Everybody MemberZone

Team of the Year Silver Award – HR Team

Team of the Year Bronze Award – Building Checks Team

Learner of the Year – Louise Elleray

Employee of the Year – Chris Mottershaw

Employee of the Year Silver Award – Genevieve Caddick
Employee of the Year Bronze Award – Phil Marmion
Customer Hero – Ryan Dutton
Special Recognition Award – Katie Harrop
Chairman's Award – Sandbach Leisure Centre

Trustees

Everybody Sport & Recreation is governed by a Board of up to eleven Trustees. These trustees are appointed by the current Board who take into account a skills matrix and ensure a range of skills and representation from all communities. This is achieved in one of three ways:-

- Any individual, based in or operating in Cheshire East is eligible for nomination to the board of trustees.
- Trustees try to ensure ongoing appropriate skills and gender balance, where any gaps are noted they seek to appoint appropriate skills through an application process.
- Occasionally the trustees may co-opt individuals with relevant skills to strengthen the Board.

All of these appointments are then ratified by Trustees at the Annual Retirement Meeting.

The day to day management and running of the charity has been delegated to the Chief Executive and other appointed managers.

The executive management team comprises:

Peter Hartwell	Chief Executive
Tom Barton	Executive Director
Kerry Shea	Executive Director

Governance

Governing Document

Everybody Sport & Recreation is a company limited by guarantee and a registered charity governed by its memorandum and articles of association, incorporated in England and Wales.

Trustee Induction and Training

All trustees receive an induction into Everybody Sport & Recreation and receive the appropriate paperwork. During the year the paperwork has been renewed to assist both new and established trustees. In addition, we have embarked on a programme of development including the arrangement of CPD workshops and away days for trustees. These sessions focus on governance issues for trustees including finance, structure and strategic planning.

The Trustees follow wherever applicable the Charity Commission best practise and follow a full internal governance process based upon all elements of the Charity Commission Governance Code.

Board and Sub Committees

Each Trustee holds a place on one of three sub-committees, People and Governance, Finance and Risk and Customers and Partners, these sub committees take a detailed look at certain areas of the business each quarter and then take reports regarding these areas to the full Board meeting, which takes place every three months.

Statement of Trustees Roles & Responsibilities

The trustees (who are also directors of Everybody Sport & Recreation for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these 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 accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Public Benefit

The Trustees of Everybody Sport & Recreation have complied with their duty to have due regard to the guidance on Public Benefit published by the Charity Commission in exercising their powers and duties. All activities have been undertaken to further Everybody Sport & Recreation purpose to ensure the promotion and preservation of good health, including but not limited to through community participation in healthy recreation. Activities are not arranged to provide any financial return to members.

Reserves Policy Statement

Reserves are the resources that a charity has, or can make available to spend, for all of the charity's purposes. The SORP explains the term "reserves", it describes them as that part of a charity's funds that are freely available.

The Charity Commission guidance CC19 explains that designated funds should be considered when reviewing the charity's reserves, although these are not part of the general reserves. Funds need to be properly designated for a defined purpose, which should be explained in the notes to the accounts.

Prior to the COVID pandemic the Trustees had reviewed the Trust's reserve policy and have concluded to aim to hold enough free reserves to ensure that the Trust is able to continue all operations and services for a short period should a significant part of our income not be realised. Our current unrestricted reserves at the end of

year six has reduced from £312,173 to £275,111, with our unrestricted designated reserves position moving from £285,917 to £135,255.

The COVID pandemic has made us financially more prudent and has led to us revisiting the amount that we would like to hold in Reserve. We are now aiming for a reserve position of £1.85m which we are predicting will be reached end of year eleven (2024-25).

While the operation of the defined benefit pension scheme does create a financial risk for the organisation, any deficit or surplus in the scheme can be managed over the medium term and so has no immediate impact on our cashflow requirements. Any Exit Contributions paid by the Contractor (Everybody) will be funded by Cheshire East Council through the Management Fee, where an Exit Contribution is paid and there is no future Annual Payment due, the Authority shall make an appropriate additional payment to Everybody. Any risks associated with changes in the level of pension scheme assets and liabilities are therefore disregarded for reserves policy purposes.

Whilst Net Current Liabilities have increased by 320,890, it should be noted that "Cash at bank and in hand" has increased by 617,581 primarily due to the receipt in March 2021 of the full year's entitlement to National Leisure Recovery Fund (NLRF) grant. This is offset against an increase in "Creditors: amounts due within one-year" of 977,096. The reasons for this increase are detailed in Note 14 although it is worthy to note two particular and unique transactions of 650,542 in respect of the deferred NLRF grant and 161,480 relating to additional Annual Membership income deferrals created by site closures due to the extended periods of closure in 2020-21.

Risk Management

The Trustees are fully aware, and take very seriously their responsibility for identifying, assessing and managing the risks of Everybody Sport & Recreation. Risks are identified by the Executive Management Team and reported via the Risk Register to the Trustees.

There are several principal risks and uncertainties. The level of the management fee paid to Everybody Sport & Recreation by Cheshire East Council, this fee is negotiated every year and ongoing efficiencies are expected. IT system failure, the IT systems are large and complex with manual interfaces between systems, we have set up a designated fund in order to reduce the risks in this area.

The Risk Register is considered on a quarterly basis by the Finance and Risk Sub Committee, the likelihood of the risk occurring, the impact of such a risk and any mitigating action required/taken is considered and risks scored then RAG (Red, Amber, Green) rated.

Red/High Risks are reported to the full board. The subcommittee take a fully detailed review of every risk on the register on an annual basis.

Principal Risks	Current Controls & Mitigating Actions	Future Action Plan
Major Capital investment plans withdrawn or scaled down, results in major service disruption or unachievable targets	Capital investment complete at Crewe, Sandbach, Alsager. Macclesfield and Congleton in the pipeline.	Continue with the "Five Towns Business Case" to secure future membership growth which will continue to promote "Leisure for Life"
COVID - 19 Restrictions continue to disrupt member/customer confidence	Advertising results from customer confidence surveys - 4.8/5 ensure that facilities are clean and hygienic	continue current cleaning regime and following all social distancing guidelines
COVID - 19 outbreak resulting in more site closures	All sites adhere to all government and governing body requirements and guidance - Safety first policy in place in every operational decision	Continue with safety first approach
Changes to Council commissioned services resulting in loss of service, reputational and financial impact	Fixing the management fee to reflect contractual commissioned services means any changes will require extensive public consultation.	Reputational consequences will be managed through Everybody's communication plans with Cheshire East Council leading on it's policy changes.
Inaccurate or inadequate financial information resulting in poor decision making	Strengthened finance team with two new staff who now work closely with sites. New financial system went live April 2017.	Improved reporting made on a more timely basis. Budget holders can "self serve" and key areas of the

		business are kept under close scrutiny.
Inadequate pension planning results in additional costs and recruitment issues	Current arrangements with LGPS in place, fully funded by Cheshire East Council	Three year revaluation funded by Cheshire East Council – increase of £175k per annum. Negotiations underway with Cheshire East BC for a "pass-through" agreement, similar to other Council Alternative Service Delivery Vehicles

Financial Review

Investment Powers, Policy and Performance

The policy of Everybody Sport & Recreation has been to invest surplus funds in the growth of the business. We aim to carry sufficient cash in the banks' current or higher interest deposit accounts to fund its predicted working capital requirement.

Surplus funds will be deposited in our Reserves Account or in a high interest fixed term bond. This meets the objective of a higher return than average deposit accounts, without risking the funds, while maintaining maximum flexibility to fund new projects. The trustees are mindful of the current low interest rate return on cash deposits and their potential to fall below inflation levels thereby eroding reserves.

Results for the Year

Everybody Sport & Recreation's finances have shown a second concurrent year of deficit which relates wholly to the COVID-19 pandemic. Throughout the three lockdowns our membership figures dropped from almost 20,000 to under 12,000, all customer income streams were frozen or stopped, leaving us to rely heavily on support from Cheshire East Council, funding from the furlough scheme and National Funding Schemes such as :- National Leisure Recovery Fund and Business Rate Relief.

Our overall income figure is £16,104,077. This includes £4,422,735 in respect of Donations for the use of the Leisure Centres which remain under the ownership of Cheshire East Borough Council and Holmes Chapel Parish Council. In addition, £3,925,967 refers to income received from Cheshire East Borough Council under our Operating Agreement and through additional COVID support, £4,571,071 was received from the Furlough Scheme, the Local Support Grant saw us receive £505,567 and the National Leisure Recovery Fund allocated us £251,000 in year. Income of £2,239,383 was received during the year from customers to our centres and through delivering our contracts, £38,399 trading income was received from our social areas and our investment income in year was just £241.

The Unrestricted activities for 2020-21 also shows a total income of £16,104,077. Outgoing resources totalled £16,855,801 for the year, leaving us with a Net Unrestricted Expenditure of £751,724 for our seventh year of operation. This Expenditure involves a notional pension service cost of £564,000, when this is removed, we are left with a net operating unrestricted deficit of £187,724, which is a disappointing position but is entirely due to the COVID pandemic.

Everybody Sport & Recreation's Restricted Funds received no income within the year and incurred no expenditure.

The total Unrestricted Funds as at the end of 2020-21 are £275,111 excluding our designated funds, which equate to £135,255 (as detailed in Note 16).

Going Concern

The principal risks and uncertainties that the trustees see as facing the charity are related to a continued decrease in the number of active memberships within the business being unable to support the necessary associated business costs. During 2020-21, these business costs were controlled extremely tightly to preserve cash balances. External financial support from local and central government also played a significant role in this process.

Membership income is steadily increasing, and costs are still being tightly controlled. External funding is available if it should be required, and this is regularly debated between the Trustees and the Executive Management Team.

Note 1.02 further details the Accounting Policy used whilst preparing this set of Accounts in respect of being a Going Concern.

Funding Sources

Everybody Sport & Recreation's principal funding sources for 2020-21 were Cheshire East Council and the Job Retention Scheme.

Our operating contract with Cheshire East Council; this contract refers to the operating of 14 leisure centres across the Cheshire East area until 2029. During 2020-21 this accounted for £3,925,967 including support service costs.

Everybody Sport & Recreation Annual Report and financial statements for the year ended 31 March 2021 have been prepared by the trustees in accordance with the Charities Act 2011. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" issued in 2015 and updated in 2018, in preparing the annual report and financial statements of the charity.

Key Management Personnel

An external company carries out individual job evaluations on each of the Key Management roles, this evaluation includes benchmarking against comparable positions and similar organisations. These results are considered by the People and Governance Sub Committee and a level of remuneration is recommended to the full Trustee board for their approval.

Fundraising Activities

The charity had no fundraising activities requiring disclosure under S162A of the Charities (Protection and Social Investment) Act 2016

Related Parties, Partnership Working and Network

The Charity supports many Sports Clubs, Community Groups and Voluntary Organisations with advice around funding, volunteer management and best practice guidance. Everybody Sport & Recreation support of grassroots clubs benefits the wider community by opening up the opportunities for people to access sport and recreation activities.

Cheshire East Council are a significant partner and contributes to the delivery of sporting facilities in Cheshire East by providing funding to Everybody Sport & Recreation in the form of a Management Fee. This funding also supports the sports development work, by enabling children and adults to take part in sporting events out in the community.

Everybody Sport & Recreation also holds a 23 year lease on a facility at Holmes Chapel which is owned by Holmes Chapel Parish Council, and a 10 year lease on Alderley Park facility which is owned by Alderley Park Limited. This is in addition to the facilities which are operated from and are owned by Cheshire East Borough Council.

Everybody Sport & Recreation participate in several key and strategic partnerships representing the interests of our customers, and the wider Sport and Recreation arena. At a national level Everybody Sport & Recreation is a member of Community Leisure (the national association of leisure and cultural trusts formerly known as "Sporta") and UK Active.

Strategic report

The principal activities of the company in the course of the year are referenced in the Key Achievements section (page 11) of the Trustee's Annual and Strategic Report.

The future developments for Everybody Sport & Recreation are referred to in the Chief Executive's Report and the Trustees Annual and Strategic Report.

Everybody Sport & Recreation has made no political donations or incurred any such expenditure during the financial year.

The Risk Management Statement is shown on page 34 of the Trustees Annual and Strategic Report. No hedge accounting is used by the company.

The leisure industry is not particularly price sensitive, people choose their provider on a number of different factors, price being one but also quality of offering, range of classes, location, customer service and breadth of facility (e.g. squash swimming pools etc.). Cashflows are monitored weekly and as many of our customers pay in advance, Cashflow, and therefore liquidity risk, is easily controlled.

Employee expenditure is the largest portion of cost for Everybody as we operate in a service industry arena, as such our employees are very important to the growth and development of our business.

At Everybody, we encourage new applications from disabled persons into both paid employment and volunteer roles, we have a robust equal opportunities policy, and all managers within Everybody are trained in following and embedding this policy not only for new employees but also for current employees that may become disabled during their current service with us.

We have a budget for equipment adaptations and additional training that may be required for staff that become disabled to allow them to continue in their current role. Should continuing in their current role no longer be viable then solid alternative internal positions will be sought, following consultation with the individual involved and looking at each person's individual circumstances.

At Everybody, one of our strategic aims is to "Develop our people to be the best" and we strive to achieve that with all employees regardless of disability.

We provide employees with information on matters of concern to them as employees, in a number of ways.

Firstly, on an individual basis, all employees attend monthly team meetings with their line manager, have a bi-annual Performance Development Review where they are encouraged to make suggestions for their development (for example request further training or mentoring etc), and regular 1-2-1's with line managers.

Secondly as a whole organisation we have a monthly staff newsletter that is provided to every employee and all employees are encouraged to suggest content, we also hold six-monthly staff presentations to which all employees are invited and involves presentations by the chief executive and Senior Management Teams followed by an open Question and Answer session to which all staff are encouraged to contribute.

To ensure that employees have representation we have established a "Developing Everybody Group" that is made up from representatives from all areas of the business at all levels. This group comes up with ideas, initiatives and holds its own budget to be spent with the remit of 'all employees benefit'.

To encourage the involvement of employees in the company's performance we have implemented a Sharing in Success Scheme, this enables employees to all receive a payment should the company make a surplus.

The Directors at this time can confirm:

a) so far as the Directors are aware, there is no relevant audit information of which the company's Auditor is unaware, and

b) they have taken all the steps that they ought to have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the company's Auditor is aware of that information.

This report, which incorporates the Strategic Report, was approved by the Trustees on 8th December 2020 and signed on their behalf by Andrew Kolker.

Andrew Kolker - Chair, Date: 7th December 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EVERYBODY SPORT & RECREATION LIMITED FOR THE YEAR ENDED 31 MARCH 2021

Opinion

We have audited the financial statements of Everybody Sport and Recreation Limited for the year ended 31 March 2021 which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees'; remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit or

- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 19, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, Charities Act 2011 and employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and completeness of income. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, sample testing from contract documentation, sample testing of membership fees from the membership database and one-off sale income from till reports.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Vicky Szulist

Vicky Szulist

Senior Statutory Auditor

For and on behalf of

Crowe U.K. LLP

Statutory Auditor

The Lexicon
Mount Street
Manchester
M2 5NT

16th December 2021

Statement of Financial Activities period ended 31 March 2021

	Notes	Unrestricted Funds	Restricted Funds	2020-21	2019-20
		£	£	£	£
Income:					
Donations and Legacies	2	4,422,735	-	4,422,735	3,359,880
Charitable Activities	3	2,239,383	-	2,239,383	10,659,577
Other Trading Activities	4	38,399	-	38,399	868,182
Investment Income		241	-	241	8,942
Grants & Contracts	5	9,403,319	-	9,403,319	2,699,153
Total Income		**16,104,077**	**-**	**16,104,077**	**17,595,734**
Expenditure on Charitable Activities					
Other Trading Activities	6	392,096	-	392,096	812,230
Charitable Activities	7	16,463,705	-	16,463,705	18,126,221
Net Gains/(Losses) on investments		-	-	-	-
Total Expenditure		**16,855,801**	**-**	**16,855,801**	**18,938,451**
Net Income/ (Expenditure)		(751,724)	-	(751,724)	(1,342,717)
Transfers Between Funds		-	-	-	-
Other Recognised Gains/(Losses)		-	-	-	-
Actuarial Gains/(Losses) on Defined Benefit Pension Schemes		(9,067,000)	-	(9,067,000)	1,259,000
Net Movement		**(9,818,724)**	**-**	**(9,818,724)**	**(83,717)**
Total Funds Brought Forward		(6,458,910)	-	(6,458,910)	(6,375,193)
Total Funds Carried Forward		**(16,277,634)**	**-**	**(16,277,634)**	**(6,458,910)**

Balance Sheet as at 31 March 2021

	Note	31 Mar 21 £	31 Mar 20 £
Fixed Assets:			
Intangible Fixed Assets	11	2,923	16,200
Tangible Fixed Assets	12	1,900,531	2,287,980
Total Fixed Assets		1,903,454	2,304,180
Current Assets:			
Stocks		67,382	98,459
Debtors	13	677,359	607,657
Cash at bank and in hand		1,770,580	1,152,999
Total Current Assets		2,515,321	1,859,115
Liabilities:			
Creditors: amounts due within one-year	14	(3,104,562)	(2,127,466)
Net Current Assets/(Liabilities)		**(589,241)**	**(268,351)**
Total Assets Less Current Liabilities		**1,314,213**	**2,035,829**
Creditors: amounts falling due after one-year	15	(903,848)	(1,437,739)
Net Asset or Liabilities excluding pension Asset or Liability		**410,366**	**598,090**
Defined Benefit Pension Scheme Asset or Liability		(16,688,000)	(7,057,000)
Total Net Assets or Liabilities		**(16,277,634)**	**(6,458,910)**
Funds of the Charity:			
Unrestricted Funds		275,111	312,173
Unrestricted Designated Funds		135,255	285,917
Pension Reserve	18	(16,688,000)	(7,057,000)
Total Funds		**(16,277,634)**	**(6,458,910)**

These Financial Statements were approved and authorised for issue by the Board on 7th December 2021 and signed on their behalf by Andrew Kolker.

Cash flow Statement as at 31 March 2021

	01 April 2020 – 31 March 2021 £	01 April 2019 – 31 March 2020 £	Table
Cash Flows from operating activities			
Net cash (outflow)/inflow from operating activities	617,340	(29,977)	1
Cash Flows from investing activities			
Capital Expenditure	-	(408,046)	
Interest Income	241	8,942	
Cash Flows from financing activities			
Loan Received	-	-	
Loan Repayment	-	(83,200)	
Increase/(Decrease) in cash in period	**617,581**	**(512,281)**	
Cash & Cash equivalents at the beginning of the reporting period	1,152,999	1,665,280	
Cash & Cash equivalents at the end of the reporting period	**1,770,580**	**1,152,999**	2

Table 1

	01 April 2020 - 31 March 2021 £	01 April 2019 - 31 March 2020 £
Net movement in funds for the reporting period (as per the statement of financial activities)	(751,724)	(1,342,717)
Adjustments for:		
Pension Service Cost	564,000	1,149,000
Depreciation charges	192,018	188,577
Interest Income	(241)	(8,942)
(Increase)/decrease in stocks	31,077	(37,968)
(Increase)/decrease in debtors	(69,702)	9,924
Increase/(decrease) in creditors	651,912	12,149
Net cash provided by (used in) operating activities	**617,340**	**(29,977)**

Table 2

	01 April 2020 - 31 March 2021 £	01 April 2019 – 31 March 2020 £
Cash in hand	1,770,580	1,152,999
Total cash & cash equivalents	**1,770,580**	**1,152,999**

Statement of Net Debt

	As at 01 April 2020 £	Cash Flows £	As at 31 March 2021 £
Cash	1,152,999	617,581	1,770,580
Cash equivalents	-	-	-
Overdraft facility repayable on demand	-	-	-
		617,581	
Loans falling due within one year	(100,800)	-	(100,800)
Loans falling due after more than one year	(480,000)	-	(480,000)
Finance lease obligations	(1,166,237)	208,708	(957,529)
Total	**(594,038)**	**826,289**	**232,251**

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

1.01 Basis of Preparation

The Accounts cover the 12 month period ended 31st March 2021, the previous year comparatives refer to the period 1st April 2019 – 31st March 2020. The financial statements are prepared under Companies Act 2006, and in accordance with the Financial Reporting Standard 102 (FRS 102) and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in 2015 (SORP 2018).

The Trust is a Public Benefit Entity registered as a charity in England and Wales and a company limited by guarantee. It was incorporated on 11 May 2014 (company number: 08685939) and registered as a charity on 10 March 2014 (charity number: 1156084). The address of the registered office is 3rd Floor, 1 Ashley Road, Altrincham, WA14 2DT.

1.02 Going Concern

The Trustees have considered the financial position of the Trust, the levels of free reserves and the 2021-22 budget; as a consequence, the Trustees believe that the charity is well-placed to manage its business risks successfully.

Whilst the pension liability exceeds the net assets of the Trust, this should not be interpreted as creating a state of insolvency. The liability does not result in an immediate cash commitment and the liability is not expected to crystallise in the foreseeable future. Cheshire East Council provide a guarantee, in relation to all eligible employees, in respect of the Trust's pension obligations.

On 20th March 2020, under instruction from Cheshire East Borough Council and Central Government, all of Everybody's leisure sites were closed with immediate effect for public usage in an attempt to limit exposure to the COVID-19 pandemic which was causing a serious concern for health across both the whole country and the entire world. Subsequently, Everybody leisure sites started to reopen during July and August in line with Government guidance which has meant significant under-utilisation at sites. However, during the period of site closures during 2020-21, an online offering of live exercise classes were created, with historical access also being retained via social media. This retained a significant number of members engagement and helped to maintain both their physical and mental wellbeing.

Subsequently on 5th November 2020, once again under instruction from Cheshire East Borough Council and Central Government, all of Everybody's leisure sites were closed

with immediate effect for public usage in an attempt to limit exposure to the COVID-19 pandemic. Sites reopened on 2nd December 2020 but closed again on 4th January 2021.

Extra support has been received from Cheshire East Council during the first period of closure and this continued during November 2020 and onwards. In addition, the Government's extension to the Job Retention Scheme and various grants based upon the rateable values of premises has proved to be invaluable. At the end of the financial year, a sum of £251,000 was received from the National Leisure Recovery Fund, with additional funding being carried forward into 2021-22.

In the event of the company winding up the Trustees may resolve that any net assets of the Charity after all its debts and liabilities have been paid, be applied or transferred either directly for the objects of the Charity, or to any institution which is or are regarded as charitable for purposes similar to the objects of the Charity or for use for particular purposes that fall within the objects of the Charity. In no circumstances shall the net assets of the Charity be paid to or distributed among the members of the Charity under this Article 41.

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of preparation in the financial statements.

1.03 Incoming Resources

Income is credited to the Statement of Financial Activities in the period in which it is receivable. The income and expenditure account is presented in the form considered most appropriate to the current activities of the charity.

Donations and Legacies include an amount equal to notional rental expenditure for the use of Cheshire East Council facilities, in addition to one building owned by Holmes Chapel Parish Council.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Included within the Grants and Contracts figure on the face of the accounts is the management fee paid to Everybody by Cheshire East Council.

Charitable Activities Income is where the majority of our income sits; this includes memberships, class bookings, health programmes, and swimming lessons.

Trading income refers to income generated at all sites currently using the "Taste For Life" branding. This primarily consists of catering, bar and vending income.

Income from investments is included in the year in which it is receivable.

In addition to the income disclosed in the financial statements Everybody Sport & Recreation also receives help and support in the form of voluntary assistance. This help and support is not included in the financial statements. This voluntary assistance is very much appreciated.

1.04 Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund together with a fair allocation of management and support costs.

1.05 Stock Accounting

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete items.

1.06 Resources Expended

Resources expended are recognised in the year in which they are incurred.

Direct charitable expenditure is identified as cost incurred directly as a result of running the operations and projects directly aligned with our Charitable Aims.

Trading Activity Costs are those incurred in connection with trading activities of the Trust.

Resources expended are allocated to the particular activity where the cost relates to the activity. However, management, administration and finance staff costs are apportioned on the basis of time spent on each activity.

1.07 Intangible Assets and Depreciation

Intangible software and associated costs greater than £5,000 are amortised at a rate calculated to write off the lower of cost or fair market value over its expected useful life.

Depreciation is provided as follows:

Asset	Lifespan	Rate
Software	3 Years	33.3%

1.08 Tangible Fixed Assets and Depreciation

Fixed assets, either individually or as a collection of similar items, purchased over the value of £5,000 are capitalised with all assets valued at historic cost.

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

Asset	Lifespan	Rate
Property	24 years or the life of a property lease if less	4.2%
Gym/Studio Equipment	5 years	20%
General Equipment	5 years	20%
Computers/IT	5 years	20%

1.09 Leasing

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and are depreciated over their useful lives. The capital elements of future obligations under leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

1.10 Deferred Income

Amounts held as deferred income refer to funds received in the reporting period but specifically held for use in the following financial year due to funds being restricted for use in a future period.

1.11 Financial Instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable

and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activity.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset, and the net amount reported in the Balance Sheet when there is an 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.

1.12 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

1.13 Judgements in Applying Accounting Policies and Key Sources of Estimation Uncertainty

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

(i) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See Note 12 for the carrying amount of the property, plant and equipment, and note 1.07 & 1.08 for the useful economic lives for each class of assets.

(ii) Impairment of debtors

The company makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience. See note 13 for the net carrying amount of the debtors and associated impairment provision.

(iii) Actuarial Assumptions

Everybody Sport & Recreation has obligations to pay pension benefits to certain employees who are members of a Local Government Pension Scheme. The cost of these benefits and the present value of the obligation depend on a number of factors including life expectancy, salary increases and the discount rate on corporate bonds. Management estimate these factors in determining the net pension obligation in the Statement of Financial Position. The assumptions reflect historical experience and current trends.

(iv) Retail, Hospitality and Leisure Grant Fund

Everybody Sport & Recreation has treated receipt of the above Funds to equal the period when entitlement became due, i.e. 2020-21

(v) National Leisure Recovery Fund

The National Leisure Recovery Fund was received in March 2021 with £251,000 being calculated as income within the period of entitlement. The remaining funds were carried forward into 2021-22.

1.14 Pensions

The Trust participates in the Local Government Pension Scheme (LGPS), with Cheshire West and Chester Council operating as the Administering Authority. The LGPS is a defined benefit scheme. The schemes assets are held separately from the assets of the Trust and are administered by trustees and managed professionally.

Pension scheme assets are measured on an actuarial basis using the projected unit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained annually and updated at each Balance Sheet date.

A liability is recognised in the Balance Sheet in respect of the scheme which represents the present value of the defined benefit obligation at the balance sheet date less the fair value of the scheme assets. A full valuation of the liability is calculated by an independent actuary every three years using the projected units method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using interest rates of high quality corporate bonds that are denominated in the currency in which the benefits will be paid and that have the terms to maturity approximating to the terms of the related pension liability. Actuarial gains and losses are recognised in the Statement of Financial Activities in the year that they arise. Where changes to the Scheme have resulted in past service costs, these are recognised immediately in the Statement of Financial Activities.

Liabilities for the pension scheme are held by Cheshire East Council (the "Authority"), and are covered in the Operating Contract (section 19.0) which states that "To ensure that the Administering Authority does not require the Contractor to put in place any indemnity or bond in respect of the Eligible Employees, the Authority will provide the Administering Authority with a guarantee in a form acceptable to the Administering Authority and the Contractor in respect of the Contractor's obligations to the Administering Authority in respect of Eligible Employees".

Everybody Sport & Recreation is reporting an Operating Deficit prior to the Pension Service Costs (£187,724) as shown in note 1.15 below. The Service Costs and Pension Movements that we are required to show in our accounts under FRS 102 rules include changes in actuarial assumptions and other adjustments that do not impact on the operational cashflow of the charity.

During the contract negotiations it was agreed with Cheshire East Council, that they would indemnify the Pension Liability for all Everybody Sport & Recreation, current and new staff, for as long as the scheme remains open.

On 26 October 2018, the High Court handed down a judgment involving the Lloyds Banking Group's defined benefit pension schemes. The judgment concluded the schemes should be amended to equalise pension benefits for men and women in relation to guaranteed minimum pension benefits. The issues determined by the judgment arise in relation to many other defined benefit pension schemes. The Trustees are aware that the issue will affect the charity and will be making decisions as to the next steps in due course. The Trustees have not yet estimated the overall value of individual adjustments to the Scheme as a whole.

A follow up ruling on 20 November 2020 confirmed that Members who have historically taken a transfer value now have to be included in GMP equalisation assessments and top up payments made where necessary. The Actuary has not made any additional allowance for this follow up ruling.

1.15 Operating Surplus (Actuarial Pension Costs Removed)

	Notes	Unrestricted Funds £	Restricted Funds £	01 Apr 2020 – 31 Mar 2021 £	01 Apr 2019 – 31 Mar 2020 £
Income:					
Donations and Legacies	2	4,422,735	-	4,422,735	3,359,880
Charitable Activities	3	2,239,383	-	2,239,383	10,659,577
Other Trading Activities	4	38,399	-	38,399	868,182
Investment Income		241	-	241	8,942
Grants & Contracts	6	9,403,319	-	9,403,319	2,699,153
Total Income		**16,104,077**	**-**	**16,104,077**	**17,595,734**
Expenditure on Charitable Activities					
Other Trading Activities	6	392,096	-	392,096	812,230
Charitable Activities	7	15,899,705	-	15,899,708	16,977,221
Total Expenditure		**16,291,801**	**-**	**16,291,801**	**17,789,451**
Net Income (Expenditure)		(187,724)	-	(187,724)	(193,717)
Transfers Between Funds		-	-	-	-
Operating Surplus / (Deficit)		**(187,724)**	**-**	**(187,724)**	**(193,717)**

2. Donations

	01 April 2020 – 31 March 2021 £	01 April 2019 – 31 March 2020 £
Miscellaneous	-	-
Use of Buildings Owned by Cheshire East BC	4,362,735	3,313,880
Use of Buildings Owned by Holmes Chapel Parish Council	60,000	46,000
Total Income	**4,422,735**	**3,359,880**

During 2020-21, in addition to minimal property revaluations, the property yield increased from 5.75% to 7.50%. This rate was obtained from the same independent source as in 2019-20.

3. Charitable Activities (Income)

	01 April 2020 – 31 March 2021 £	01 April 2019 – 31 March 2020 £
Operational Facilities	2,233,703	10,577,113
Partnership & Leisure Development	5,680	82,464
Total Income	**2,239,383**	**10,659,577**

4. Other Trading Activities (Income)

	01 April 2020 – 31 March 2021 £	01 April 2019 – 31 March 2020 £
Bar & Catering Income	38,399	868,182
Total Income	**38,399**	**868,182**

Sites were closed for the majority of 2020-21 due to Lockdowns created by the COVID-19 pandemic. A significant loss of 829,783 is reported when compared

against the expenditure recorded in Note 6. However, it should be noted that income received from the Government Furlough Grants is accounted for centrally and is reported within Note 5

5. Grants and Contracts

	01 April 2020 – 31 March 2021 £	01 April 2019 – 31 March 2020 £
CEC Management & Operational Fee's	3,825,482	1,853,200
CEC Support Services	100,485	100,500
Bikeability	91,243	178,019
Health	49,659	396,391
Other Sources	8,812	29,128
Furlough Grant	4,571,071	141,128
National Leisure Recovery Fund Grant	251,000	-
COVID – Local Support Grant	505,567	-
Total Income	**9,403,319**	**2,699,153**

6. Other Trading Activities (Expenditure)

	01 April 2020 – 31 March 2021 £	01 April 2019 – 31 March 2020 £
Staff Costs	366,076	438,267
Bar & Catering Purchase	26,020	373,963
Total Expenditure	**392,096**	**812,230**

7 Activities (Including Actuarial Pension. Charitable Costs)

	Operational Facilities £	Partnership & Leisure Dev £	01 April 2020 - 31 March 2021 £	01 April 2019 - 31 March 2020 £
Salary, NI & Pensions	6,858,624	387,222	7,245,846	8,446,396
Indirect Employee Costs	75,841	13,264	89,105	68,114
Pension Service Costs	451,995	9,803	461,798	1,015,869
Property Costs	4,584,369	-	4,584,369	3,446,776
Transport - Other	1,199	2,278	3,477	6,693
Supplies & Services	601,066	116,558	717,624	1,880,424
Financing Costs	544,572	10,519	555,091	625,863
Support & Marketing Costs Reallocated	2,673,250	109,974	2,783,224	2,609,770
Governance Costs Reallocated	21,764	1,407	23,171	26,316
Total 01April 2020 - 31 March 2021	**15,812,680**	**651,025**	**16,463,705**	**-**
Total 01 April 2019 - 31 March 2020	**16,889,539**	**1,236,682**	**-**	**18,126,221**

8. Support and Governance

	Management & Support Services £	Governance Costs £	01 April 2020 – 31 March 2021 £	01 April 2019 – 31 March 2020 £
Salary, NI & Pensions	1,741,858	-	1,741,858	1,285,779
Indirect Employee Costs	138,320	-	138,320	196,231
Pension Service Costs	102,202	-	102,202	133,132
Property Costs	39,166	-	39,166	190,376
Transport - Other	5,924	-	5,924	7,381
Supplies & Services	699,504	23,171	722,675	729,225
Financing Costs	56,250	-	56,250	93,962
Total	**2,783,224**	**23,171**	**2,806,395**	**2,636,086**

Governance costs primarily include External Audit fees, specialist tax advice and Company Secretary fees

9. Analysis of Staff Costs, Auditor Costs & Trustee Remuneration and Expenses

The aggregate payroll costs were:	01 April 2020 – 31 March 2021 £	01 April 2019 – 31 March 2020 £
Salaries	7,945,273	8,869,433
Social Security Costs	459,049	661,160
Pension Costs	660,055	809,370
Total	**9,064,377**	**10,339,963**

Within the above costs, it was identified that Redundancy Payment totalling £123,039 were incurred, these costs are included within the SOFA heading of charitable Activities.

Included within the costs identified above which refer to 747 members of staff, the following table details the number of whose total employee benefits (excluding employer pension costs) exceeded £60,000.

Total Employee Benefits £	No. Of Employees 2021	No. of Employees 2020
60,000 - 69,999	2	-
70,000 – 79,999	-	3
80,000 – 89,999	-	-
90,000 – 99,999	1	1
100,000 – 109,999		
Total	**3**	**4**

The total salary and pension costs paid to all key management totalled £381,828

Governance costs include Annual Auditor Fees totalling £16,000 for the Statutory Audit (£15,982 in 2019-20) and £3,600 for specialist VAT & tax advisory services (£3,200 in 2019-20)

The Charity Trustees receive no remuneration for their services. No expenses have been reimbursed by the charity to the Trustees during the year. (nil also in 2019-20)

10. Staff Numbers

The average number of staff employed (disclosed on a headcount basis) during this financial year is detailed below. Casual staff are included within this table.

2021	No.
Leisure Facilities and Leisure Development	649
Taste for Life and Health	51
Support Services and Academy	47
Total	**747**

2020	No.
Leisure Facilities and Leisure Development	625
Taste for Life and Health	61
Support Services and Academy	53
Total	**738**

11. Intangible Fixed Assets

2020-21	IT Software £	Total £
Cost		
Balance as of 01 April 2020	89,575	89,575
Additions	-	-
As at 31 March 2021	89,575	89,575
Amortisation		
As at 01 April 2020	73,375	73,375
In year charges	13,277	13,277
As at 31 March 2021	86,652	86,652
Net Book Value		
As at 01 April 2020	16,200	16,200
As at 31 March 2021	**2,923**	**2,923**

The value of amortised Intangible Assets is included within the expenditure heading of the SoFA named "Charitable Activities"

12. Tangible Fixed Assets

2020-21	Buildings inc Professional Fees £	Gym Equipment £	IT Equipment £	General Equipment £	Total £
Cost:					
Balance as of 01 April 2020	669,917	324,628	76,744	544,648	1,615,937
Balance as of 01 April 2020 (Finance Lease)	-	1,475,313	114,891	64,482	1,654,686
Additions	-	-	-	-	-
Additions (Finance Leases)	-	-	-	-	-
As at 31 March 2021	669,917	1,799,941	191,635	609,130	3,270,623
Depreciation:					
Balance as of 01 April 2020	118,657	176,170	39,851	159,516	494,194
Balance as of 01 April 2020 (Finance Lease)	-	409,888	50,319	28,242	488,449
Charge for the Year	32,324	41,297	12,913	92,206	178,740
Charge for the Year (Finance Leases)	-	190,896	11,409	6,403	208,708
As at 31 March 2021	150,981	818,251	114,492	286,368	1,370,092
Net Book Value					
As at 01 April 2020	551,260	1,213,883	101,465	421,372	2,287,980
As at 31 March 2021	518,936	981,690	77,143	322,762	1,900,531

12A. Finance Leases

2020-21	£ Gym Equipment	£ IT Equipment	£ General Equipment	£ Total
Cost:				
Balance as of 01 April 2020	1,475,313	114,891	64,482	1,654,686
Additions	-	-	-	-
As at 31 March 2021	1,475,313	114,891	64,482	1,654,686
Depreciation:				
Balance as of 01 April 2020	409,888	50,320	28,242	488,450
Charge for the Year	190,896	11,409	6,403	208,708
As at 31 March 2021	600,784	61,729	34,645	697,158
Net Book Value				
As at 01 April 2020	1,065,425	64,571	36,240	1,166,236
As at 31 March 2021	874,529	53,162	29,837	957,528

The above Finance Leases Net Book Values are included in Note 12 within the same categories, (Gym Equipment, IT Equipment, General Equipment)

13. Debtors

	31 March 2021 £	31 March 2020 £
Trade Debtors	622,335	395,094
Prepayments and Accrued Income	55,024	212,563
As at 31 March 2021	**677,359**	**607,657**

£721 of Bad Debt has been written off through the Statement of Financial Activity.

14. Creditors: Amounts Falling Due Within One Year

	31 March 2021 £	31 March 2020 £
Trade Creditors	58,849	329,345
Accruals and Deferred Income	1,849,514	936,427
Taxation and Social Security	487,048	389,736
Loans	302,400	100,800
Finance Leases	332,081	208,498
Other Creditors	74,670	162,660
As at 31st March 2021	**3,104,562**	**2,127,466**

Analysis of Deferred Income Movement

Deferred Income	Brought Forward 2020 £	Total In Year Deferral £	Total In Year Deferral Released £	Carried Forward 2021 £
- Annual Memberships	421,320	618,206	(441,076)	244,190
- Facility Bookings	5,218	5,218	-	-
- Learn To Swim Scheme	15,905	1,507	-	14,398
- Memberships Income received in March	269,360	227,019	-	42,341
- Various other Projects	-	-	(7,246)	7,246
- National Leisure Recovery Fund	-	-	(650,542)	650,542
Total Funds	**711,803**	**851,950**	**(1,098,864)**	**958,717**

15. Creditors: Amounts Falling Due After One Year

	31 March 2021 £	31 March 2020 £
Principal Loan Repayments Repayable Between 1 to 5 Years	278,400	480,000
Principal Loan Repayments Repayable After 5 Years	-	-
Principal Finance Lease Repayable Between 1 to 5 Years	625,448	957,739
Total	**903,848**	**1,437,739**

Two loans exist, both have an interest rate attached to them of 4% above the Bank of England's variable Base Rate. These are both Unsecured Loans.

16. Analysis of Charitable Funds

Fund	Brought Forward 2020 £	Incoming Resources £	Outgoing Resources £	Gains / (Losses) £	Transfers In / (Out) £	Carried Forward 2021 £
Unrestricted	**312,173**	16,104,077	(16,291,801)	-	150,662	**275,111**
Pension Reserve	**(7,057,000)**	-	(564,000)	(9,067,000)	-	**(16,688,000)**
Designated Funds						
- Staff Membership Scheme	76,296	-	-	-	10,930	87,226
-Training Academy	5,100	-	-	-	-	5,100
- Systems Upgrade	47,147	-	-	-	(23,573)	23,574
- Capital Contributions Received	20,374	-	-	-	(1,019)	19,355
- Community Projects	137,000	-	-	-	(137,000)	-
Total Designated Funds	**285,917**	**-**	**-**	**-**	**(150,662)**	**135,255**
Total Funds	**(6,458,910)**	**16,104,077**	**(16,855,801)**	**(9,067,000)**	**-**	**(16,277,634)**

Fund	Brought Forward 2019	Incoming Resources	Outgoing Resources	Gains / (Losses)	Transfers In / (Out)	Carried Forward 2020
	£	£	£	£	£	£
Unrestricted	**486,181**	17,595,734	(17,789,451)	-	19,709	**312,173**
Pension Reserve	**(7,167,000)**	-	(1,149,000)	1,259,000	-	**(7,057,000)**
Designated Funds						
- Staff Membership Scheme	60,613	-	-	-	15,683	76,296
-Training Academy	5,100	-	-	-	-	5,100
- Signage	6,000	-	-	-	(6,000)	-
- Knutsford Attic	4,800	-	-	-	(4,800)	-
- Systems Upgrade	70,720	-	-	-	(23,573)	47,147
- Capital Contributions Received	21,393	-	-	-	(1,019)	20,374
- Community Projects	137,000	-	-	-	-	137,000
Total Designated Funds	**305,626**	-	-	-	**(19,709)**	**285,917**
Total Funds	**(6,375,193)**	**17,595,734**	**(18,938,451)**	**1,259,000**	-	**(6,458,910)**

Analysis of Net Assets between Funds	Unrestricted Funds	Designated Funds	Total Funds 2021
	£	£	£
Intangible Fixed Assets	2,923	-	**2,923**
Tangible Fixed Assets	1,900,531	-	**1,900,531**
Current Assets	2,229,404	285,917	**2,515,321**
Creditors: amounts falling due within one year	(3,104,562)	-	**(3,104,562)**
Creditors: amounts falling due after one year	(903,848)	-	**(903,848)**
Pension Liability	(16,688,000)	-	**(16,688,000)**
Total	**(16,563,552)**	**285,917**	**(16,277,635)**

Analysis of Net Assets between Funds	Unrestricted Funds	Designated Funds	Total Funds 2020
	£	£	£
Intangible Fixed Assets	16,200	-	**16,200**
Tangible Fixed Assets	2,287,980	-	**2,287,980**
Current Assets	1,573,198	285,917	**1,859,115**
Creditors: amounts falling due within one year	(2,127,466)	-	**(2,127,466)**
Creditors: amounts falling due after one year	(1,437,739)	-	**(1,437,739)**
Pension Liability	(7,057,000)	-	**(7,057,000)**
Total	**(6,744,827)**	**285,917**	**(6,458,910)**

Staff Membership Scheme

Income is set aside from the staff membership scheme which is to be used for staff activities, development and benefits during forthcoming years.

Training Academy

An amount was originally set aside in 2014-15 for the development of Everybody's Training Academy in order to increase participation in training, recruiting apprentices and establishing our external training offer.

Signage

The signage at Everybody facilities was significantly improved within 2015-16. The original fund is now being transferred to the General Fund over a period of five years to reflect the depreciation charges on the costs which were originally incurred. All funds have been transferred as at 31-Mar-2020.

Knutsford Attic

This fund was created in 2014-15 to upgrade a little used area into a fully functioning multi-use studio, known as "The Attic". This work was completed in 2015-16 and the fund will be utilised over a period of five years. All funds have been transferred as at 31-Mar-2020.

Business System Upgrade

A new Finance and a separate new HR and Payroll system was acquired during 2016-17 and have been fully implemented during 2017-18. A contribution will be made into the General Fund each year equivalent to the annual revenue charges.

Capital Contribution Received

A sum of £24,450 was accounted for as income in 2015-16 which was designated to be transferred into the General fund in future years to offset annual depreciation charges made against the revenue account.

Community Projects

A Designated Fund was been created in 2018-19 to assist with the future set up and potential running costs of creating new Community Projects in future years. These were intended to be innovative projects which will provide a high social return for the areas identified and supported.

In 2020-21, the whole value of this fund was utilised during the COVID-19 pandemic. Various community projects were co-ordinated and provided by Everybody, including the creation of online fitness classes in the early part of the year which led to the creation of the Everybody At Home package. This project was initially available to the whole community and there were no fees levied for customers (including non-members) to participate in either the live online classes or for accessing them offline.

Various other initiatives were also created, including the weekly phone calls to those members of the community that were known to be vulnerable and potentially, extremely lonely through the various lockdowns. At one point, over 400 phone calls were being made by staff. In addition, one other particularly notable project was the assistance given to Cheshire East Borough Council for the collection and distribution of food parcels to those within Cheshire East that had been identified by the Borough Council as being in need through self-isolation.

17. Related Party Transactions

Everybody Sport and Recreation has a close working relationship with Cheshire East Council (CEC), who nominate two of the eleven trustees of the charity. These two nominated trustees have equal voting rights with the other trustees.

In addition, a close working relationship has also been established with Holmes Chapel Parish Council (HCPC) with Everybody Sport & Recreation investing in and operating the Holmes Chapel Community Centre on behalf of the Parish Council.

The following is a summary of transactions with these entities:

		01 April 2020 – 31 March 2021 £	01 April 2019 – 31 March 2020 £
Donations & Legacies	- CEC	4,217,311	4,587,946
" "	- HCPC	58,000	46,000
Grants and Contracts	- CEC	3,925,967	1,953,700
Loan Interest and Principal Repaid	- CEC	24,754	119,183
Charitable Expenditure	- CEC	4,330,675	4,701,310
" "	- HCPC	58,000	46,000
Everybody Foundation	-	-	4,884

The above donations relate to an amount calculated for use of the Borough and Parish Council owned facilities at a nil rental, a corresponding equal amount is shown as Charitable expenditure. The "Grants and Contracts" income refers to amounts received from Cheshire East Council for the delivery of various services within the facilities owned by Cheshire East Council. This includes income relating to the purchase of back office and IT support provided by the Council on behalf of Everybody Sport and Recreation (which is repaid as expenditure identified as Charitable Activities).

No "match funding" payments were made to the Everybody Foundation during the year as the Foundation was unable to generate any funds of its own due to the restrictive activities of COVID.

In addition, the following transactions occurred during 2020-21 with organisations which are identified as being Related Parties to Trustees or Senior Managers of the Company:

- Alsager Multi Academy Trust: £7,521 income – facility hire and £577 expenditure relating to room hire and a shared income arrangement
- Charity Finance Group: £80 expenditure – conference fees

Cheshire East Council have indemnified Everybody Sport & Recreation's pension liability (refer to note 1.14). This liability is currently valued at £16,688,000 as at 31 March 2021. The projected amount to be charged to the Operating Profit in the year to 31 March 2022 is expected to be £2,380,000.

	2021 £	2020 £
Amounts due to:		
Cheshire East Council – Various	60,596	55,737
Cheshire East Council – Loan Principal	580,800	580,800
Cheshire East Council – Interest Within One Year	16,581	23,727
Amounts due from:		
Cheshire East Council	177,682	10,506
Holmes Chapel Parish Council	-	42

18. Defined Benefit Pension Scheme

The charity continues to operate a defined benefit scheme which is now closed to new employees. The scheme is part of the Local Government Pension Service (LGPS) and "Everybody" has its own assets held within the wider fund. An actuarial revaluation was carried out as at 31 March 2019. The fund is administered by independent trustees who are responsible for ensuring it is funded to meet current and future obligations, the agreed contribution rates for future years are 18.3% for employers and between 5.5% and 10.5%, depending on pay for employees.

Pension Commitments

	2021	2020
Rate of increase in salaries	3.50%	2.50%
Rate of increase in pensions payment	2.80%	1.80%
Discount rate	2.05%	2.30%
Commutation of Pensions to Lump Sums		
Pre April 2008 service	50%	50%
Post April 2008 service	75%	75%
Assumptions are made to allow future improvements to mortality rates.		
Mortality assumptions		
Life expectancy at 65		
Retiring today		
- Male	21.4 years	21.2 years
- Female	24.0 years	23.6 years

Retiring in the future		
- Male	22.4 years	21.9 years
- Female	25.7 years	25.0 years

The fair value of the scheme assets and the expected rate of return, the present value of the scheme liabilities and the resulting surplus / (deficit), as recognised in the SoFA are:

	2021 £	2020 £
Equities	10,503,180	9,730,290
Bonds	9,133,200	6,486,860
Property	2,283,300	1,717,110
Cash	913,320	1,144,740
Total Market Value of Assets	**22,833,000**	**19,079,000**

The actual return on Scheme Assets was £3,298,000 (£13,000 in 2019-20).

	2021 £	2020 £
Amounts Recognised in the Statement of Financial Activities		
Employer Contribution	(537,000)	(684,000)
Past Service Cost	-	-
Current Service Cost	935,000	1,644,000
Expected Return on Pension Scheme Assets	(444,000)	(471,000)
Interest on Pension Liabilities	610,000	660,000
Total	**564,000**	**1,149,000**
Actual Return on Scheme Assets	**3,298,000**	**13,000**
Movements in the Present Value of the Defined Benefit Obligation were as follows:		
Opening Defined Benefit Obligation	26,136,000	25,708,000
Contributions by Employees	191,000	230,000
Actuarial Losses / (Gains)	11,921,000	(1,717,000)
Benefits Paid	(272,000)	(389,000)
Interest Cost	610,000	660,000
Current Service Cost	935,000	1,447,000
Past Service Cost	-	197,000
Closing Defined Benefit Obligation	**39,521,000**	**26,136,000**

	2021 £	2020 £
Movements in The Fair Value of Everybody's Share of Scheme Assets:		
Opening Fair Value of Scheme Assets	19,079,000	18,541,000
Interest Income	444,000	471,000
Actuarial Gains and (Losses)	2,854,000	(458,000)
Contributions by Employer	537,000	684,000
Contributions by Employee	191,000	230,000
Benefits Paid	(272,000)	(389,000)
Closing Fair Value of Scheme Assets	**22,833,000**	**19,079,000**

The pension scheme has a deficit; this is being addressed through a re-evaluation of employers contribution at each triannual review. The deficit has decreased in year from £7.1m to £16.7m. The scheme was fully funded at transfer, valued on an 'ongoing' basis. The scheme is valued in different ways by the actuary for different purposes:

The 'ongoing' basis of valuation is used by the actuary to set the funding strategy of the scheme and the contribution rates for the scheme and uses a discount rate that reflects the asset mix that the fund actually invest, with a degree of prudence, (return on government bonds + outperformance 1.6%). FRS102 reporting requirement gives a more prescribed calculation of the discount rate stating, it must be 'determined by reference to market yields at the end of the reporting period on high quality corporate bonds.'

The contribution for the year ended 31 March 2022 is expected to be £586,000

Cheshire East Council have indemnified Everybody Sport & Recreation's pension liability (refer to note 1.14). This liability is currently valued at £16,688,000 as at 31 March 2021.

19. Operating Leases

Annual Total	Within the First Year	Within the Second to Fifth Years Inclusive	Over Five Years
	£	£	£
01 Apr 2020 – 31 Mar 2021	31,991	23,272	-
01 Apr 2019 – 31 Mar 2020	172,668	16,684	-

Operating lease payments recognised as an expense totalled £164,013 (£190,924 in 2019-20).

20. Finance Leases

Annual Total	Within the First Year	Within the Second to Fifth Years Inclusive	Over Five Years
	£	£	£
01 Apr 2019 – 31 Mar 2020			
Gross Lease Payments Due	237,074	1,001,035	-
Less Interest Charge	(28,575)	(70,413)	-
Net Lease Charges Due	208,498	930,622	-
01 Apr 2020 – 31 Mar 2021			
Gross Lease Payments Due	365,457	661,900	-
Less Interest Charge	(33,376)	(36,452)	-
Net Lease Charges Due	332,081	625,448	-

The total value of Finance Leases recognised in the Balance Sheet is £957,529

21. Financial Instruments

	2021 £	2020 £
Financial Assets that are Debt Instruments Measured at Amortised Cost:		
Trade debtors	622,335	395,094
Accrued Income	55,024	212,563
Total	**677,359**	**607,657**
Financial Liabilities Measured at Amortised Cost:		
Trade creditors	94,139	329,345
Loans	580,800	580,800
Finance Leases	957,529	1,166,237
Accruals	857,624	224,624
Other creditors	74,670	162,660
Total	**2,564,762**	**2,463,666**
Cash and Term Deposits Total	**1,770,580**	**1,152,999**