

HENFIELD LEISURE CENTRE

England & Wales · Charity number 1159054

Details

Other names HLC

Status Registered

Legal form CIO

Registered 2014-11-03

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

Contact

Address Henfield Leisure Centre
Northcroft
Henfield
BN5 9QB

Phone 01273494984

Email info@henfieldleisure.co.uk

Website www.henfieldleisurecentre.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE:-(1) PROVIDE OR TO ASSIST IN THE PROVISION OF FACILITIES FOR PHYSICAL RECREATION OF ALL KINDS, IN OR IN CONNECTION WITH, HENFIELD AND THE SURROUNDING DISTRICT, SUCH FACILITIES TO BE AVAILABLE TO THE PUBLIC AT LARGE, SAVE THAT SPECIAL FACILITIES MAY BE PROVIDED FOR PERSONS WHO BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL OR ECONOMIC CIRCUMSTANCES MAY HAVE NEED OF SUCH SPECIAL FACILITIES, ALL SUCH FACILITIES WHETHER FOR THE PUBLIC AT LARGE OR FOR ANY, OR ALL, OF THE ABOVE-MENTIONED CLASSES TO BE PROVIDED IN THE INTERESTS OF SOCIAL WELFARE, SO AS TO IMPROVE THEIR CONDITIONS OF LIFE.(2) TO CO-OPERATE WITH AND ENTER INTO ANY ARRANGEMENT WITH EDUCATIONAL OR HEALTH AUTHORITIES UNDERTAKING THE FURTHERANCE OF THE SAME OR SIMILAR OBJECT AS DESCRIBED IN 3(1) ABOVE.

Activities: The Charity aims to provide sports and leisure facilities for all of the inhabitants of Henfield and its local parishes.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£871,210	£697,200	£456,711	17
2024-03-31	£675,011	£628,963	£282,701	16
2023-03-31	£595,606	£573,735	£236,653	15
2022-03-31	£489,581	£463,714	-	-
2021-03-31	£396,419	£390,818	-	-

Trustees

Name	Role	Appointed
Adrian John Hillman	Chair	2016-04-01
ERIC JOHN HOLDER		2014-11-03
Gary Pettifer		2019-09-23
Samantha Elizabeth Bloxsome		2024-09-18
Simon John Vickers		2016-11-09

HENFIELD LEISURE CENTRE

England & Wales - Charity number 1159054

Accounts

Charity No. 1159054

**Report of the Trustees and
Financial Statements
for the year ended 31st March 2025 for
Henfield Leisure Centre**

Henfield Leisure Centre
Contents of the Financial Statements for the
year ended 31st March 2025

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Henfield Leisure Centre

Charity Information for the year ended 31st March 2025

Chairman and trustee	A Hillman
Treasurer and trustee	S Vickers
Secretary and trustee	E Holder
Management Committee (* are/were also trustees)	A Hillman * E Holder * S Vickers * G Pettifer * S Grant * – appointed 18 September 2024 C Thorns * - resigned 24 April 2024 R Mohamed * - died 22 April 2024 S Thompson
Charity Offices	The King's Field Henfield West Sussex BN5 9QB
Independent Examiner	Parkers Cornelius House 178/180 Church Road Hove East Sussex BN3 2DJ
Bankers	Barclays Bank plc 90-92 High Street Crawley West Sussex RH10 1BP

Henfield Leisure Centre

Trustees' Report for the year ended 31st March 2025

The trustees present their report and the financial statements for the year ended 31st March 2025 and confirm they comply with the requirements of the Charities Act 2011 and the Charities SORP (FRS 102).

Trustees

The trustees and management committee named on page 1 have served throughout the year except for S Grant who was appointed on 18 September 2024, C Thorns who resigned on 24 April 2024 and R Mohammed who died on 22 April 2024. Appointment of the trustees is governed by the Constitution of the charity.

Investment powers

The Constitution authorises the management committee to make and hold investments using the general funds of the charity, but no such investments are currently held.

Constitution, objects and policies

The Charitable Trust is constituted by Trust Deed, and its objects are to provide or to assist in the provision of facilities for physical recreation of all kinds for residents of Henfield and the surrounding area. The management of the affairs of the association is directed by the Management Committee in accordance with the terms of the Constitution of the Association.

Development, activities and achievements

In respect of the year covered by the financial statements, the management committee consider that the performance of the charity has been satisfactory. The charity has been able to meet its ongoing objective of providing recreational facilities to the local community.

A specific achievement this year was the completion of the construction of two covered padel courts. The trustees consider this facility is an important asset for the community that will provide significant additional revenue for the leisure centre. As part of this project a rainwater harvesting system was installed.

Financial review

The charity has made a profit/(loss) for the year of £27,762 (2024 – £29,766).

Charity Governance Code

The Trustees seek to apply the principles of the Charity Governance Code as they relate to the operations of the leisure centre.

Future developments

The trustees will continue to seek and exploit opportunities to develop and enhance the environment of the centre in a manner that is sustainable and does not jeopardise the provision of the core activities.

Henfield Leisure Centre Trustees' Report for the year ended 31st March 2025

Reserves policy

Reserves are needed to bridge the gap between spending and receiving income and to cover unplanned emergency repairs and other expenditure. The trustees consider the ideal level of reserves at 31 March 2025 is £100,000.

Risk management policy

The trustees annually review the risks and uncertainties that the charity faces and have established policies, systems and procedures to mitigate those risks.

Public benefit statement

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission on public benefit when reviewing the charity's main aims and objectives in planning future activities.

Statement of trustees' responsibility

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom and Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approval

This report was approved by the management committee on 20 May 2025 and signed on their behalf by:



A Hillman
Chairman and Trustee



E Holder
Secretary and Trustee

Independent Examiner's Report to the Trustees of Henfield Leisure Centre

I report to the trustees on my examination of the financial statements of Henfield Leisure Centre ('the charity') for the year ended 31st March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

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

Responsibilities and basis of report

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

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

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

Independent examiner's statement

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

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Annette Watson

Annette Watson FCA

Parkers, Cornelius House, 178/180 Church Road, Hove, East Sussex, BN3 2DJ

30th June 2025

Henfield Leisure Centre
Statement of Financial Activities for the year ended 31st March 2025

	Notes	Restricted funds		Unrestricted funds			
		2025	2024	2025		2024	
		£	£	£	£	£	£
Income from:							
Fitness, clubs, groups		-	-		309,479		276,578
Children's clubs		-	-		77,670		59,134
Soft play area admission fees		-	-		187,641		191,730
Soft play area catering		-	-		140,874		124,332
Padel tennis		-	-		3,616		-
Hire and sale of equipment		-	-		144		-
Donations and fundraising		11,248	16,282		2,713		4,846
Grants	2	135,000	-		-		-
Sponsorship		-	-		950		1,910
Other income		-	-		1,875		199
Total income		146,248	16,282		724,962		658,729
Expenditure on:							
Direct charitable expenditure	3	-	-	693,887		626,002	
Management & administration	4	-	-	3,313	697,200	2,961	628,963
Net resources for the year		146,248	16,282		27,762		29,766
Amortisation of grants & donations		(26,587)	(16,124)		26,587		16,124
		119,661	158		54,349		45,890
Funds brought forward		158,070	157,912		124,631		78,741
Funds carried forward		277,731	158,070		178,980		124,631

All of the amounts above related to continuing activities.

There were no recognised gains or losses for 2025 or 2024 other than those included above.

Henfield Leisure Centre
Statement of Financial Position at 31st March 2025

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	6		838,629		488,675
Current Assets					
Stock	7	1,520		1,254	
Debtors	8	1,640		2,535	
Cash at bank and in hand	9	65,797		73,140	
		<u>68,957</u>		<u>76,929</u>	
Current Liabilities					
Creditors: amounts falling due within one year	10	<u>140,385</u>		<u>144,671</u>	
Net current (liabilities)/assets			<u>(71,428)</u>		<u>(67,742)</u>
			767,201		420,933
Creditors: amounts falling due after one year	11		<u>310,490</u>		<u>138,232</u>
Net Assets			<u><u>456,711</u></u>		<u><u>282,701</u></u>
Funds					
Unrestricted funds			<u>178,980</u>		<u>124,631</u>
Restricted funds			<u>277,731</u>		<u>158,070</u>

Approved by the trustees on 20 May 2025 and signed on their behalf by:



A Hillman
Chairman and Trustee



E Holder
Secretary and Trustee

Henfield Leisure Centre
Statement of Cash Flows for the year ended 31st March 2025

Statement of cash flows	2025	2024
	£	£
Cash flow from operating activities:		
Net cash provided by/(used in) operating activities	40,060	116,886
Cash flows from investing activities:		
Purchase of property, plant and equipment	(406,750)	(53,108)
Net cash provided by/(used in) investing activities	<u>(406,750)</u>	<u>(53,108)</u>
Cash flows from financing activities:		
Cash inflows from new borrowing	243,412	-
Cash outflows to repay borrowing	(30,313)	(49,316)
Grants and donations received	146,248	16,282
Net cash provided by/(used in) financing activities	<u>359,347</u>	<u>(33,034)</u>
Change in cash and cash equivalents in the year	(7,343)	30,744
Cash and cash equivalents at the beginning of the year	73,140	42,396
Cash and cash equivalents at the end of the year	<u>65,797</u>	<u>73,140</u>
Reconciliation of net income (expenditure) to net cash flow from operating activities		
	2025	2024
	£	£
Net income/(expenditure) per the statement of financial activities	27,762	29,766
Adjustments for depreciation charges	56,796	46,722
(Increase)/decrease in stocks	(266)	171
(Increase)/decrease in debtors	895	(1,006)
Increase/(decrease) in creditors	(45,127)	41,233
Net cash (used in)/ provided by operating activities	<u>40,060</u>	<u>116,886</u>
Analysis of cash and cash equivalents		
Cash in hand	420	420
Bank surplus/(overdraft)	65,377	72,720
	<u>65,797</u>	<u>73,140</u>

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2025

1. Accounting policies

1.1 Basis of accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS102)).

1.2 Income

Voluntary income and donations are accounted for as received by the charity. The income from fundraising is shown gross with the associated costs included in fundraising costs. No permanent endowments have been received in the period but these are dealt with through the Statement of Financial Activities when received. Investment income plus associated tax recoverable is credited to income on an accruals basis, using a daily accrual for interest.

1.3 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations or grants which the donor has specified are to be used solely for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

1.4 Expenditure on management and administration

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes the cost of running office premises, staff salaries for administrative staff and examination fees.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual values, over their expected useful lives on the following basis:

Buildings	5% pa reducing balance
Hall floor	10% pa reducing balance
Fixtures and fittings	20% pa reducing balance
Sports and other equipment	20% pa reducing balance
Office equipment	20% pa reducing balance
Padel courts	10% pa reducing balance
Soft play equipment	evenly over five years

1.6 Assets under construction

The costs of assets under construction are recognised as an asset when: (a) It is probable that the future economic benefits that are associated with such asset will be obtained; (b) The acquisition cost of such asset can be measured reliably; and (c) Such assets are still in the construction process.

Depreciation is not charged on the costs of assets under construction.

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2025

1.7 Stock

Stock is valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stock.

1.8 Leases

Assets obtained under finance leases are capitalised as tangible fixed assets.

Depreciation is charged over the estimated useful life of the asset. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the charity. Obligations under such leases are included in creditors net of the finance charge allocated to future periods. The finance element of each payment is charged to the Statement of Financial Activities so as to produce a constant periodic rate on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities.

2. Grants	2025	2024
	£	£
Restricted:		
Horsham District Council	75,000	-
Southern Water	60,000	-
	<u>135,000</u>	<u>-</u>
3. Direct charitable expenditure	2025	2024
	£	£
Staffing costs	431,652	392,486
Bar and catering	67,060	71,744
Premises	82,372	65,417
Supplies and services	45,084	38,686
Financial services	10,923	10,947
Depreciation	56,796	46,722
	<u>693,887</u>	<u>626,002</u>
4. Management and administration	2025	2024
	£	£
Independent examination fee	750	750
Telephone and internet	2,563	2,211
	<u>3,313</u>	<u>2,961</u>

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2025

5. Employee numbers	2025	2024
	£	£
The average number of staff employed during the year:	17	16

6. Tangible fixed assets

	Building	Hall Floor	Office equipment	Fixtures & fittings	Sports & other equipment	Soft play equipment	Padel courts	Assets under construction	Total
	£	£	£	£	£	£	£	£	£
Cost									
At 1st April 2024	442,340	64,506	3,356	133,874	139,849	70,500	-	19,453	873,878
Reclassification	-	-	-	-	-	-	19,453	(19,453)	-
Additions	-	-	-	49,934	22,106	-	334,710	-	406,750
Disposals	-	-	-	(5,000)	-	-	-	-	(5,000)
At 31st March 2025	442,340	64,506	3,356	178,808	161,955	70,500	354,163	-	1,275,628
Depreciation									
At 1st April 2024	114,507	22,184	1,959	89,828	86,226	70,499	-	-	385,203
Charge for the year	16,392	4,232	279	17,796	15,146	-	2,951	-	56,796
On disposals	-	-	-	(5,000)	-	-	-	-	(5,000)
At 31st March 2025	130,899	26,416	2,238	102,624	101,372	70,499	2,951	-	436,999
Net book value									
At 31st March 2025	311,441	38,090	1,118	76,184	60,583	1	351,212	-	838,629
At 31st March 2024	327,833	42,322	1,397	44,046	53,623	1	-	19,453	488,675

All fixed assets are used for charitable purposes.

The depreciation charge on the padel courts for the year has been calculated on a pro-rata basis since the court opened on 3 March 2025.

7. Stock	2025	2024
	£	£
Catering goods	1,520	1,254
	<u>1,520</u>	<u>1,254</u>

8. Debtors	2025	2024
	£	£
Due within one year:		
Trade debtors	1,640	320
Prepayments and accrued income	-	2,215
	<u>1,640</u>	<u>2,535</u>

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2025

9. Cash at bank and in hand	2025	2024
	£	£
Cash	420	420
Operational	65,377	12,720
Funds received in advance	-	60,000
	<u>65,797</u>	<u>73,140</u>

10. Creditors falling due within one year	2025	2024
	£	£
Horsham District Council loan	31,218	22,651
Charities Aid Foundation loan	16,341	-
Lawn Tennis Association loan	15,933	-
Trade creditors	17,450	2,591
Other taxes and social security	18,597	20,209
Accruals	14,692	21,145
Prepaid income	26,154	18,075
Grant received in advance	-	60,000
Bank overdraft	-	-
Sundry creditors	-	-
	<u>140,385</u>	<u>144,671</u>

11. Creditors falling due after one year	2025	2024
	£	£
Horsham District Council loan	99,352	138,232
Charities Aid Foundation loan	83,659	-
Lawn Tennis Association loan	127,479	-
	<u>310,490</u>	<u>138,232</u>

12. Obligations under operating leases	2025	2024
	£	£
Future minimum rentals payable under non-cancellable operating leases are:		
Within one year	-	-
Within two to five years	-	-
	<u>-</u>	<u>-</u>

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2025

13. Borrowings	2025	2024
The total amount of loans and overdrafts was as follows:	£	£
Horsham District Council (i)	130,570	160,883
Lawn Tennis Association (ii)	143,412	-
Charities Aid Foundation (iii)	100,000	-
Bank overdraft (iv)	-	-
	<u>373,982</u>	<u>160,883</u>

- (i) The balance of the loan is repayable over five years with quarterly repayments of £8,862 (including interest). The loan is unsecured and the annual interest rate is fixed at the annuity rate for 10-year loans as published by the UK Debt Management Office on 28 August 2015.
- (ii) The loan was provided to support the construction of two covered padel courts. The loan is interest free and is secured on the lease of the land on which the courts are built. The loan is repayable by quarterly instalments over five years commencing September 2025.
- (iii) The loan was provided to support the construction of two covered padel courts. The loan is unsecured and the annual interest rate is 5.5%. The loan is repayable by monthly instalments of £1,910 over five years commencing May 2025.
- (iv) An overdraft facility of £40,000 is available.

14. Capital commitments

There were no capital commitments at the date the accounts were approved.

15. Trustees' expenses

None of the trustees received any remuneration or reimbursement of expenses during the year.

Henfield Leisure Centre
Schedule to the Statement of Financial Activities
for the year ended 31st March 2025

	2025	2024
	£	£
Staffing		
Staff salaries	414,623	377,330
Instructors and coaches	3,720	2,827
Pension contributions	10,118	8,855
Training and welfare	3,056	3,328
Recruitment	135	146
	<u>431,652</u>	<u>392,486</u>
Premises		
Insurance	18,580	14,373
Heat, light & power	35,488	29,406
Water	4,290	2,400
Rates	-	3,405
Building repairs and maintenance	23,482	14,187
Cleaning and domestic supplies	532	1,646
	<u>82,372</u>	<u>65,417</u>
Supplies and services		
Sports equipment purchased	5,135	1,871
Gym equipment repairs and maintenance	9,232	7,912
Printing, postage, stationery and computer	2,102	4,161
Waste disposal	6,140	3,754
Children's club expenses	1,018	918
Advertising	5,530	1,934
Leasing and hire charges	4,103	4,285
Accountancy system	6,038	5,625
Licences and subscriptions	2,666	4,713
Professional fees	1,000	2,135
Sundry expenses	2,120	1,378
	<u>45,084</u>	<u>38,686</u>
Financial services		
Bank charges and interest	10,923	10,947
Depreciation		
Amortisation of buildings	16,392	17,254
Depreciation of hall floor	4,232	4,702
Depreciation of sports equipment	15,146	13,406
Depreciation of fixtures and fittings	17,796	11,011
Depreciation of office equipment	279	349
Depreciation of padel courts	2,951	-
	<u>56,796</u>	<u>46,722</u>

HENFIELD LEISURE CENTRE

England & Wales - Charity number 1159054

Accounts

Charity No. 1159054

**Report of the Trustees and
Financial Statements
for the year ended 31st March 2024 for
Henfield Leisure Centre**

Henfield Leisure Centre
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Henfield Leisure Centre

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Treasurer and trustee	S Vickers
Secretary and trustee	E Holder
Management Committee (* are also trustees)	A Hillman * E Holder * S Vickers * C Thorns * - resigned 24 April 2024 G Pettifer * A Slaughter * - resigned 23 May 2023 R Mohamed * - died 22 April 2024 S Thompson
Charity Offices	The King's Field Henfield West Sussex BN5 9QB
Independent Examiner	Parkers Cornelius House 178/180 Church Road Hove East Sussex BN3 2DJ
Bankers	Barclays Bank plc 90-92 High Street Crawley West Sussex RH10 1BP

Henfield Leisure Centre

Trustees' Report for the year ended 31st March 2024

The trustees present their report and the financial statements for the year ended 31st March 2024 and confirm they comply with the requirements of the Charities Act 2011 and the Charities SORP (FRS 102).

Trustees

The trustees and management committee named on page 1 have served throughout the year except for A Slaughter who resigned as a trustee on 23 May 2023. C Thorns resigned on 24 April 2024. R Mohammed died on 22 April 2024. Appointment of the trustees is governed by the Constitution of the charity.

Investment powers

The Constitution authorises the management committee to make and hold investments using the general funds of the charity, but no such investments are currently held.

Constitution, objects and policies

The Charitable Trust is constituted by Trust Deed, and its objects are to provide or to assist in the provision of facilities for physical recreation of all kinds for residents of Henfield and the surrounding area. The management of the affairs of the association is directed by the Management Committee in accordance with the terms of the Constitution of the Association.

Development, activities and achievements

In respect of the year covered by the financial statements, the management committee consider that the performance of the charity has been satisfactory. The charity has been able to meet its ongoing objective of providing recreational facilities to the local community.

Financial review

The charity has made a profit/(loss) for the year of £29,766 (2023 – (£3,799)).

Charity Governance Code

The Trustees seek to apply the principles of the Charity Governance Code as they relate to the operations of the leisure centre.

Future developments

The trustees will continue to seek and exploit opportunities to develop and enhance the environment of the centre in a manner that is sustainable and does not jeopardise the provision of the core activities. There are some specific projects to highlight:

(a) Padel Tennis courts

The committee has secured funding for two covered floodlit padel tennis courts. It was identified early in 2022 as a credible and proven source of new income, alongside a dynamic

Henfield Leisure Centre Trustees' Report for the year ended 31st March 2024

and fast-growing new leisure activity for all ages. Construction of the new courts will be starting in June 2024 with an anticipated completion date of October 2024.

(b) Safe Space

Horsham District Council (HDC) has selected the leisure centre to be the site for a safe space for school children aged 11 to 16. The objective is to provide a space for children to productively occupy themselves in the after-school period. The project cost of £115,000 is fully funded by HDC.

(c) Sustainable Projects

The committee will continue to proactively seek opportunities to make the leisure centre more sustainable and energy efficient. In particular, we are currently investigating the feasibility on installing solar panels and we are working with Southern Water to look at ways of reducing our water usage.

Reserves policy

Reserves are needed to bridge the gap between spending and receiving income and to cover unplanned emergency repairs and other expenditure. The trustees consider the ideal level of reserves at 31 March 2024 is £100,000.

Risk management policy

The trustees annually review the risks and uncertainties that the charity faces and have established policies, systems and procedures to mitigate those risks.

Public benefit statement

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission on public benefit when reviewing the charity's main aims and objectives in planning future activities.

Statement of trustees' responsibility

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom and Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

Henfield Leisure Centre
Trustees' Report for the year ended 31st March 2024

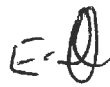
The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of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

Approval

This report was approved by the management committee on 30 April 2024 and signed on their behalf by:



A Hillman
Chairman and Trustee



E Holder
Secretary and Trustee

Independent Examiner's Report to the Trustees of Henfield Leisure Centre

I report to the trustees on my examination of the financial statements of Henfield Leisure Centre ('the charity') for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

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

Responsibilities and basis of report

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

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

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

Independent examiner's statement

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

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Annette Watson.

Annette Watson FCA

Parkers, Cornelius House, 178/180 Church Road, Hove, East Sussex, BN3 2DJ

22nd May 2024

Henfield Leisure Centre
Statement of Financial Activities for the year ended 31st March 2024

	Notes	Restricted funds		Unrestricted funds			
		2024 £	2023 £	2024 £	2024 £	2023 £	2023 £
Income from:							
Fitness, clubs, groups		-	-		276,578		206,367
Children's clubs		-	-		59,134		68,341
Soft play area admission fees		-	-		191,730		179,799
Soft play area catering		-	-		124,332		108,167
Hire and sale of equipment		-	-		-		-
Donations and fundraising		16,282	10,670		4,846		1,462
Grants	2	-	15,000		-		-
Sponsorship		-	-		1,910		5,800
Other income		-	-		199		-
Total income		16,282	25,670		658,729		569,936
Expenditure on:							
Direct charitable expenditure	3	-	-	626,002		570,929	
Management & administration	4	-	-	2,961	628,963	2,806	573,735
Net resources for the year		16,282	25,670		29,766		(3,799)
Amortisation of grants & donations		(16,124)	(17,625)		16,124		17,625
		158	8,045		45,890		13,826
Funds brought forward		157,912	149,867		78,741		64,915
Funds carried forward		158,070	157,912		124,631		78,741

All of the amounts above related to continuing activities.

There were no recognised gains or losses for 2024 or 2023 other than those included above.

Henfield Leisure Centre
Statement of Financial Position at 31st March 2024

	Notes	2024		2023
		£	£	£
Fixed Assets				
Tangible fixed assets	6		488,675	482,289
Current Assets				
Stock	8	1,254		1,425
Debtors	9	2,535		1,529
Cash at bank and in hand	10	<u>73,140</u>		<u>42,396</u>
		76,929		45,350
Current Liabilities				
Creditors: amounts falling due within one year	11		<u>144,671</u>	<u>130,102</u>
Net current (liabilities)/assets			<u>(67,742)</u>	<u>(84,752)</u>
			420,933	397,537
Creditors: amounts falling due after one year	12		<u>138,232</u>	<u>160,884</u>
Net Assets			<u><u>282,701</u></u>	<u><u>236,653</u></u>
Funds				
Unrestricted funds			<u>124,631</u>	<u>78,741</u>
Restricted funds			<u>158,070</u>	<u>157,912</u>

Approved by the trustees on 30 April 2024 and signed on their behalf by:



A Hillman
Chairman and Trustee



E Holder
Secretary and Trustee

Henfield Leisure Centre
Statement of Cash Flows for the year ended 31st March 2024

Statement of cash flows	2024	2023
	£	£
Cash flow from operating activities:		
Net cash provided by/(used in) operating activities	116,886	63,759
Cash flows from investing activities:		
Purchase of property, plant and equipment	(53,108)	(29,331)
Net cash provided by/(used in) investing activities	<u>(53,108)</u>	<u>(29,331)</u>
Cash flows from financing activities:		
Cash inflows from new borrowing	-	-
Cash outflows to repay borrowing	(49,316)	(66,697)
Grants and donations received	16,282	25,670
Net cash provided by/(used in) financing activities	<u>(33,034)</u>	<u>(41,027)</u>
Change in cash and cash equivalents in the year	30,744	(6,599)
Cash and cash equivalents at the beginning of the year	42,396	48,995
Cash and cash equivalents at the end of the year	<u>73,140</u>	<u>42,396</u>
 Reconciliation of net income (expenditure) to net cash flow from operating activities		
	2024	2023
	£	£
Net income/(expenditure) per the statement of financial activities	29,766	(3,799)
Adjustments for depreciation charges	46,722	45,931
(Increase)/decrease in stocks	171	1,825
(Increase)/decrease in debtors	(1,006)	1,665
Increase/(decrease) in creditors	41,233	18,137
Net cash (used in)/ provided by operating activities	<u>116,886</u>	<u>63,759</u>
 Analysis of cash and cash equivalents		
Cash in hand	420	420
Bank surplus/(overdraft) – see note 10	72,720	41,976
	<u>73,140</u>	<u>42,396</u>

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2024

1. Accounting policies

1.1 Basis of accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS102)).

1.2 Income

Voluntary income and donations are accounted for as received by the charity. The income from fundraising is shown gross with the associated costs included in fundraising costs. No permanent endowments have been received in the period but these are dealt with through the Statement of Financial Activities when received.

Investment income plus associated tax recoverable is credited to income on an accruals basis, using a daily accrual for interest.

1.3 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations or grants which the donor has specified are to be used solely for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

1.4 Expenditure on management and administration

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes the cost of running office premises, staff salaries for administrative staff and examination fees.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual values, over their expected useful lives on the following basis:

Buildings	5% pa reducing balance
Hall floor	10% pa reducing balance
Fixtures and fittings	20% pa reducing balance
Sports and other equipment	20% pa reducing balance
Office equipment	20% pa reducing balance
Soft play equipment	evenly over five years

1.6 Assets under construction

The costs of assets under construction are recognised as an asset when: (a) It is probable that the future economic benefits that are associated with such asset will be obtained; (b) The acquisition cost of such asset can be measured reliably; and (c) Such assets are still in the construction process.

Depreciation is not charged on the costs of assets under construction.

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2024

1.7 Stock

Stock is valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stock.

1.8 Leases

Assets obtained under finance leases are capitalised as tangible fixed assets.

Depreciation is charged over the estimated useful life of the asset. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the charity. Obligations under such leases are included in creditors net of the finance charge allocated to future periods. The finance element of each payment is charged to the Statement of Financial Activities so as to produce a constant periodic rate on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities.

2. Grants		2024	2023
		£	£
	Restricted:		
	Awards for All	-	10,000
	Horsham District Council	-	5,000
		<u>-</u>	<u>15,000</u>
3. Direct charitable expenditure		2024	2023
		£	£
	Staffing costs	392,486	341,641
	Bar and catering	71,744	64,560
	Premises	65,417	72,218
	Supplies and services	38,686	27,841
	Financial services	10,947	18,738
	Depreciation	46,722	45,931
		<u>626,002</u>	<u>570,929</u>
4. Management and administration		2024	2023
		£	£
	Independent examination fee	750	700
	Telephone and internet	2,211	2,106
		<u>2,961</u>	<u>2,806</u>

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2024

5. Employee numbers	2024	2023
	£	£
The average number of staff employed during the year:	16	15

6. Tangible fixed assets

	Building	Hall Floor	Office equipment	Fixtures & fittings	Sports & other equipment	Soft play equipment	Assets under construction (Note 7)	Total
	£	£	£	£	£	£	£	£
Cost								
At 1st April 2023	442,340	64,506	2,728	132,129	118,567	70,500	-	830,770
Additions	-	-	628	11,745	21,282	-	19,453	53,108
Disposals	-	-	-	(10,000)	-	-	-	(10,000)
At 31st March 2024	442,340	64,506	3,356	133,874	139,849	70,500	19,453	873,878
Depreciation								
At 1st April 2023	97,253	17,482	1,610	88,817	72,820	70,499	-	348,481
Charge for the year	17,254	4,702	349	11,011	13,406	-	-	46,722
On disposals	-	-	-	(10,000)	-	-	-	(10,000)
At 31st March 2024	114,507	22,184	1,959	89,828	86,226	70,499	-	385,203
Net book value								
At 31st March 2024	327,833	42,322	1,397	44,046	53,623	1	19,453	488,675
At 31st March 2023	345,087	47,024	1,118	43,312	45,747	1	-	482,289

All fixed assets are used for charitable purposes.

7. Assets under construction	2024	2023
	£	£
Planning and inspections	13,453	-
Deposit for construction	6,000	-
	19,453	-

Assets under construction represents the costs incurred at the balance sheet date relating to the building of two padel tennis courts. Funding for the project was secured shortly after the balance sheet date.

8. Stock	2024	2023
	£	£
Catering goods	1,254	1,425
	1,254	1,425

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2024

9. Debtors	2024	2023
	£	£
Due within one year:		
Trade debtors	320	1,529
Prepayments and accrued income	2,215	-
	<u>2,535</u>	<u>1,529</u>

10. Cash at bank and in hand	2024	2023
	£	£
Cash	420	420
Operational	12,720	41,976
Funds received in advance (i)	60,000	-
	<u>73,140</u>	<u>42,396</u>

- (i) These are monies received in advance from Southern Water specifically as a grant to fund a project to reduce water consumption at the leisure centre. At the balance sheet date no amounts had been expended, consequently there is a corresponding amount in short term creditors (see note 11) since the money is potentially refundable.

11. Creditors falling due within one year	2024	2023
	£	£
Horsham District Council Loan	22,651	29,464
Finance leases	-	9,851
Bonds	-	10,000
Trade creditors	2,591	17,244
Other taxes and social security	20,209	10,319
Accruals	21,145	27,103
Prepaid income	18,075	26,121
Grant received in advance (see note 10)	60,000	-
Bank overdraft	-	-
Sundry creditors	-	-
	<u>144,671</u>	<u>130,102</u>

12. Creditors falling due after one year	2024	2023
	£	£
Horsham District Council Loan	138,232	160,884
	<u>138,232</u>	<u>160,884</u>

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2024

13. Obligations under operating leases	2024	2023
	£	£
Future minimum rentals payable under non-cancellable operating leases are:		
Within one year	-	-
Within two to five years	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

14. Borrowings	2024	2023
	£	£
The total amount of loans and overdrafts was as follows:		
Horsham District Council (i)	160,883	190,348
Finance leases	-	9,851
Bonds	-	10,000
Bank overdraft (ii)	-	-
	<u>160,883</u>	<u>210,199</u>
	<u>160,883</u>	<u>210,199</u>

- (i) The balance of the loan is repayable over five years with quarterly repayments of £8,862 (including interest). The loan is unsecured and the annual interest rate is fixed at the annuity rate for 10-year loans as published by the UK Debt Management Office on 28 August 2015.
- (ii) An overdraft facility of £40,000 is available.

15. Post balance sheet event

Subsequent to the balance sheet date the trustees received confirmation of the funding required for the construction of two padel tennis courts as follows:

Grant from the Horsham District Council Rural England Prosperity Fund (i)	£75,000
Lawn Tennis Association Foundation loan (ii)	£170,000

As such, the costs incurred at the balance sheet date have been shown as assets under construction per note 7.

- (i) The grant is repayable if the project does not proceed.
- (ii) The loan is interest free and is repayable over seven years commencing 31 March 2025.

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2024

16. Capital commitments

The capital commitments at the date the accounts were approved are:

(a) Padel tennis courts

The trustees have entered into an agreement with a third party for the construction of two padel tennis courts. The total cost of construction is £263,000 (including unrecoverable VAT). As per note 14 funding for approximately 90% of the cost of the project has been secured. The trustees are confident that funding for the remainder will be secured.

(b) Safe Space

Horsham District Council (HDC) has selected the Leisure Centre to be the site for a safe space for school children aged 11 to 16. The objective is to provide a space for children to productively occupy themselves in the after-school period. The project cost of £115,000 is fully funded by HDC; there is no costs commitment for the Leisure Centre.

(c) Solar panels

The trustees are considering the installation of solar panels on the roof of the Leisure Centre. At the report date the discussions are at a preliminary stage and there is no financial commitment.

17. Trustees' expenses

None of the trustees received any remuneration or reimbursement of expenses during the year.

Henfield Leisure Centre
Schedule to the Statement of Financial Activities
for the year ended 31st March 2024

	2024	2023
	£	£
Staffing		
Staff salaries	377,330	327,800
Instructors and coaches	2,827	4,625
Pension contributions	8,855	6,705
Training and welfare	3,328	2,511
Recruitment	146	-
	<u>392,486</u>	<u>341,641</u>
Premises		
Insurance	14,373	12,865
Heat, light & power	29,406	42,678
Water	2,400	33
Rates	3,405	1,600
Building repairs and maintenance	14,187	12,206
Cleaning and domestic supplies	1,646	2,836
	<u>65,417</u>	<u>72,218</u>
Supplies and services		
Sports equipment purchased	1,871	2,551
Gym equipment repairs and maintenance	7,912	453
Printing, postage, stationery and computer	8,786	8,543
Waste disposal	3,754	4,004
Children's club expenses	918	608
Advertising	1,934	2,885
Leasing and hire charges	4,285	2,116
Licences and subscriptions	5,713	2,284
Professional fees	2,135	2,681
Sundry expenses	1,378	1,716
	<u>38,686</u>	<u>27,841</u>
Financial services		
Bank charges and interest	<u>9,471</u>	<u>18,738</u>
Depreciation		
Amortisation of buildings	17,254	18,162
Depreciation of hall floor	4,702	5,225
Depreciation of sports equipment	13,406	11,437
Depreciation of fixtures and fittings	11,011	10,828
Depreciation of office equipment	349	279
Depreciation of soft play equipment	-	-
	<u>46,722</u>	<u>45,931</u>

HENFIELD LEISURE CENTRE

England & Wales - Charity number 1159054

Accounts

Charity No. 1159054

Report of the Trustees and

Financial Statements

for the year ended 31st March 2023 for

Henfield Leisure Centre

Henfield Leisure Centre
Contents of the Financial Statements for the
year ended 31st March 2023

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Henfield Leisure Centre

Charity Information for the year ended 31st March 2023

Chairman and trustee	A Hillman
Treasurer and trustee	S Vickers
Secretary and trustee	E Holder
Management Committee (* are also trustees)	A Hillman * E Holder * S Vickers * C Thorns * G Pettifer * A Slaughter * - resigned 23 May 2023 R Mohamed * S Thompson
Charity Offices	The King's Field Henfield West Sussex BN5 9QB
Independent Examiner	Parkers Cornelius House 178/180 Church Road Hove East Sussex BN3 2DJ
Bankers	Barclays Bank plc 90-92 High Street Crawley West Sussex RH10 1BP

Henfield Leisure Centre

Trustees' Report for the year ended 31st March 2023

The trustees present their report for the financial statements for the year ended 31st March 2023 and confirm they comply with the requirements of the Charities Act 2011 and the Charities SORP (FRS 102).

Trustees

The trustees and management committee named on page 1 have served throughout the year. A Slaughter resigned as a trustee on 23 May 2023. Appointment of the trustees is governed by the Constitution of the charity.

Investment powers

The Constitution authorises the management committee to make and hold investments using the general funds of the charity, but no such investments are currently held.

Constitution, objects and policies

The Charitable Trust is constituted by Trust Deed, and its objects are to provide or to assist in the provision of facilities for physical recreation of all kinds for residents of Henfield and the surrounding area.

The management of the affairs of the association is directed by the Management Committee in accordance with the terms of the Constitution of the Association.

Development, activities and achievements

In respect of the year covered by the financial statements, the management committee consider that the performance of the charity has been satisfactory. The charity has been able to meet its ongoing objective of providing recreational facilities to the local community.

Financial review

The charity has made a (loss)/profit for the year of (£3,799) (2022 – £25,867).

Charity Governance Code

The Trustees seek to apply the principles of the Charity Governance Code as they relate to the operations of the leisure centre.

Henfield Leisure Centre

Trustees' Report for the year ended 31st March 2023

Future developments

The trustees will continue to seek and exploit opportunities to develop and enhance the environment of the centre in a manner that is sustainable and does not jeopardise the provision of the core activities.

Reserves policy

Reserves are needed to bridge the gap between spending and receiving income and to cover unplanned emergency repairs and other expenditure. The trustees consider the ideal level of reserves at 31 March 2023 is £50,000.

Risk management policy

The trustees annually review the risks and uncertainties that the charity faces and have established policies, systems and procedures to mitigate those risks.

Public benefit statement

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission on public benefit when reviewing the charity's main aims and objectives in planning future activities.

Statement of trustees' responsibility

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom and Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approval

This report was approved by the management committee on 23 May 2023 and signed on their behalf by:



A Hillman
Chairman and Trustee



E Holder
Secretary and Trustee

Independent Examiner's Report to the Trustees of Henfield Leisure Centre

I report to the trustees on my examination of the financial statements of Henfield Leisure Centre ('the charity') for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

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

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

Independent examiner's statement

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

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Annette Watson

Annette Watson FCA

Parkers, Cornelius House, 178/180 Church Road, Hove, East Sussex, BN3 2DJ

19 June 2023

Henfield Leisure Centre
Statement of Financial Activities for the year ended 31st March 2023

	Notes	Restricted funds		Unrestricted funds			
		2023 £	2022 £	2023 £		2022 £	
Income from:							
Fitness, clubs, groups		-	-	206,367			156,687
Children's clubs		-	-	68,341			54,361
Soft play area admission fees		-	-	179,799			144,999
Soft play area catering		-	-	108,167			98,254
Hire and sale of equipment		-	-	-			-
Donations and fundraising		10,670	-	1,462			1,985
Grants	2	15,000	-	-			32,695
Sponsorship		-	-	5,800			-
Other income		-	-	-			600
Total income		25,670	-	569,936			489,581
Expenditure on:							
Direct charitable expenditure	3	-	-	570,929		461,233	
Management & administration	4	-	-	2,806	573,735	2,481	463,714
Net resources for the year		25,670	-	(3,799)			25,867
Amortisation of grants & donations		(17,625)	(14,223)	17,625			14,223
		8,045	(14,223)	13,826			40,090
Funds brought forward		149,867	164,090	64,915			24,825
Funds carried forward		157,912	149,867	78,741			64,915

All of the amounts above related to continuing activities.

There were no recognised gains or losses for 2023 or 2022 other than those included above.

Henfield Leisure Centre
Statement of Financial Position at 31st March 2023

	Notes	2023		2022
		£	£	£
Fixed Assets				
Tangible fixed assets	6		482,289	498,889
Current Assets				
Stock	7	1,425		3,250
Debtors	8	1,529		3,194
Cash at bank and in hand		42,396		48,995
		<u>45,350</u>		<u>55,439</u>
Current Liabilities				
Creditors: amounts falling due within one year	9	<u>130,102</u>		<u>129,393</u>
Net current (liabilities)/assets				
			<u>(84,752)</u>	<u>(73,954)</u>
			397,537	424,935
Creditors: amounts falling due after one year	10		<u>160,884</u>	<u>210,153</u>
Net Assets			<u><u>236,653</u></u>	<u><u>214,782</u></u>
Funds				
Unrestricted funds			<u>78,741</u>	<u>64,915</u>
Restricted funds			<u>157,912</u>	<u>149,867</u>

Approved by the trustees on 23 May 2023 and signed on their behalf by:



A Hillman
Chairman and Trustee



E Holder
Secretary and Trustee

Henfield Leisure Centre
Statement of Cash Flows for the year ended 31st March 2023

Statement of cash flows	2023	2022
	£	£
Cash flow from operating activities:		
Net cash provided by (used in) operating activities	63,759	91,310
Cash flows from investing activities:		
Purchase of property, plant and equipment	(29,331)	-
Net cash provided by (used in) investing activities	<u>(29,331)</u>	<u>-</u>
Cash flows from financing activities:		
Cash inflows from new borrowing	-	-
Cash outflows to repay borrowing	(66,697)	(60,251)
Grants and donations received	25,670	-
Net cash provided by (used in) financing activities	<u>(41,027)</u>	<u>(60,251)</u>
Change in cash and cash equivalents in the year	(6,599)	31,059
Cash and cash equivalents at the beginning of the year	48,995	17,936
Cash and cash equivalents at the end of the year	<u>42,396</u>	<u>48,995</u>
Reconciliation of net income (expenditure) to net cash flow from operating activities		
	2023	2022
	£	£
Net income/(expenditure) per the statement of financial activities	(3,799)	25,867
Adjustments for depreciation charges	45,931	45,772
(Increase)/decrease in stocks	1,825	(2,708)
(Increase)/decrease in debtors	1,665	(3,194)
Increase/(decrease) in creditors	18,137	25,573
Net cash (used in)/ provided by operating activities	<u>63,759</u>	<u>91,310</u>
Analysis of cash and cash equivalents		
Cash in hand	420	420
Bank surplus/(overdraft)	41,976	48,575
	<u>42,396</u>	<u>48,995</u>

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2023

1. Accounting policies

1.1 Basis of accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS102)).

1.2 Income

Voluntary income and donations are accounted for as received by the charity. The income from fundraising is shown gross with the associated costs included in fundraising costs. No permanent endowments have been received in the period but these are dealt with through the Statement of Financial Activities when received. Investment income plus associated tax recoverable is credited to income on an accruals basis, using a daily accrual for interest.

1.3 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations or grants which the donor has specified are to be used solely for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

1.4 Expenditure on management and administration

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes the cost of running office premises, staff salaries for administrative staff and examination fees.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual values, over their expected useful lives on the following basis:

Buildings	5% pa reducing balance
Hall floor	10% pa reducing balance
Fixtures and fittings	20% pa reducing balance
Sports and other equipment	20% pa reducing balance
Office equipment	20% pa reducing balance
Soft play equipment	evenly over five years

1.6 Stock

Stock is valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stock.

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2023

1.7 Leases

Assets obtained under finance leases are capitalised as tangible fixed assets.

Depreciation is charged over the estimated useful life of the asset. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the charity. Obligations under such leases are included in creditors net of the finance charge allocated to future periods. The finance element of each payment is charged to the Statement of Financial Activities so as to produce a constant periodic rate on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities.

2. Grants	2023	2022
	£	£
Restricted:		
Awards for All	10,000	-
Horsham District Council	5,000	-
	<u>15,000</u>	<u>-</u>
Unrestricted:		
HMRC Furlough	-	10,195
Government Covid support	-	22,500
	<u>-</u>	<u>32,695</u>
Total	<u>15,000</u>	<u>32,695</u>

3. Direct charitable expenditure	2023	2022
	£	£
Staffing costs	341,641	288,716
Bar and catering	64,560	46,985
Premises	72,218	41,932
Supplies and services	27,841	24,459
Financial services	18,738	13,369
Depreciation	45,931	45,772
	<u>570,929</u>	<u>461,233</u>

4. Management and administration	2023	2022
	£	£
Independent examination fee	700	650
Telephone and internet	2,106	1,831
	<u>2,806</u>	<u>2,481</u>

5. Employee numbers	2023	2022
	£	£
The average number of staff employed during the year:	15	15

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2023

6. Tangible fixed assets

	Building	Hall Floor	Office equipment	Fixtures & fittings	Sports & other equipment	Soft play equipment	Squash court	Total
	£	£	£	£	£	£	£	£
Cost								
At 1st April 2022	442,340	64,506	2,728	123,319	102,046	70,500	1	805,440
Additions	-	-	-	12,810	16,521	-	-	29,331
Disposals	-	-	-	(4,000)	-	-	(1)	(4,001)
At 31st March 2023	442,340	64,506	2,728	132,129	118,567	70,500	-	830,770
Depreciation								
At 1st April 2022	79,091	12,257	1,331	81,989	61,383	70,499	1	306,551
Charge for the year	18,162	5,225	279	10,828	11,437	-	-	45,931
On disposals	-	-	-	(4,000)	-	-	(1)	(4,001)
At 31st March 2023	97,253	17,482	1,610	88,817	72,820	70,499	-	348,481
Net book value								
At 31st March 2023	345,087	47,024	1,118	43,312	45,747	1	-	482,289
At 31st March 2022	363,249	52,249	1,397	41,330	40,663	1	-	498,889

All fixed assets are used for charitable purposes.

7. Stock

	2023	2022
	£	£
Catering goods	1,425	3,250
	<u>1,425</u>	<u>3,250</u>

8. Debtors

	2023	2022
	£	£
Due within one year:		
Trade debtors	1,529	3,194
Prepayments and accrued income	-	-
	<u>1,529</u>	<u>3,194</u>

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2023

9. Creditors falling due within one year	2023	2022
	£	£
Horsham District Council Loan	29,464	28,620
Finance leases	9,851	28,123
Bonds	10,000	10,000
Trade creditors	17,244	8,088
Other taxes and social security	10,319	11,872
Accruals	27,103	24,857
Prepaid income	26,121	17,833
Bank overdraft	-	-
Sundry creditors	-	-
	<u>130,102</u>	<u>129,393</u>
10. Creditors falling due after one year	2023	2022
	£	£
Horsham District Council Loan	160,884	190,347
Finance leases	-	9,806
Bonds	-	10,000
	<u>160,884</u>	<u>210,153</u>
11. Obligations under operating leases	2023	2022
	£	£
Future minimum rentals payable under non-cancellable operating leases are:		
Within one year	-	-
Within two to five years	-	-
	<u>-</u>	<u>-</u>
12. Borrowings	2023	2022
	£	£
The total amount of loans and overdrafts was as follows:		
Horsham District Council (i)	190,348	218,967
Finance leases (ii)	9,851	37,929
Bonds (iii)	10,000	20,000
Bank overdraft (iv)	-	-
	<u>210,199</u>	<u>276,896</u>

Henfield Leisure Centre

Notes to the Financial Statements for the year ended 31st March 2023

- (i) Repayable over 11 years with annual repayments of £37,832 commencing 30 June 2017. The loan is unsecured and the annual interest rate is fixed at the annuity rate for 10-year loans as published by the UK Debt Management Office on 28 August 2015.
- (ii) The initial term of the leases is five years.
- (iii) The bonds are unsecured and redeemable at the discretion of the Trustees but within five years of issue. Interest rate is 4%.
- (iv) An overdraft facility of £40,000 is available.

14. Capital commitments

- a) At the balance sheet date there was a commitment to purchase gym equipment for £19,500 at the end of the finance lease term in June 2023. An agreed loan is in place for this payment which is repayable in 12 equal monthly instalments from that date.
- b) The trustees are considering the development of two Padel courts adjacent to the Leisure Centre. At the report date the discussions are at a preliminary stage and there is no financial commitment.

13. Trustees' expenses

None of the trustees received any remuneration or reimbursement of expenses during the year.

Henfield Leisure Centre
Schedule to the Statement of Financial Activities
for the year ended 31st March 2023

	2023	2022
	£	£
Staffing		
Staff salaries	327,800	275,986
Instructors and coaches	4,625	3,281
Pension contributions	6,705	7,076
Training and welfare	2,511	1,977
Recruitment	-	396
	<u>341,641</u>	<u>288,716</u>
Premises		
Insurance	12,865	13,283
Heat, light & power	42,678	14,380
Water	33	4,032
Rates	1,600	817
Building repairs and maintenance	12,206	7,633
Cleaning and domestic supplies	2,836	1,787
	<u>72,218</u>	<u>41,932</u>
Supplies and services		
Sports equipment purchased	2,551	1,718
Repairs to equipment	453	2,814
Waste disposal	4,004	3,450
Children's club expenses	608	-
Printing, postage, stationery and computer	8,543	6,979
Advertising	2,885	3,533
Leasing and hire charges	2,116	2,987
Licences and subscriptions	2,284	2,575
Professional fees	2,681	31
Sundry expenses	1,716	372
	<u>27,841</u>	<u>24,459</u>
Financial services		
Bank charges and interest	<u>18,738</u>	<u>13,369</u>
Depreciation		
Amortisation of buildings	18,162	19,118
Depreciation of hall floor	5,225	5,806
Depreciation of squash courts	-	1
Depreciation of sports equipment	11,437	10,166
Depreciation of fixtures and fittings	10,828	10,332
Depreciation of office equipment	279	349
Depreciation of soft play equipment	-	-
	<u>45,931</u>	<u>45,772</u>

HENFIELD LEISURE CENTRE

England & Wales - Charity number 1159054

Accounts

Charity No. 1159054

**Report of the Trustees and
Financial Statements
for the year ended 31st March 2022 for
Henfield Leisure Centre**

Henfield Leisure Centre
Contents of the Financial Statements for the
year ended 31st March 2022

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Schedule to the statement of financial activities	13

Henfield Leisure Centre

Charity Information for the year ended 31st March 2022

Chairman and trustee	E Holder – resigned as Chairman 25 January 2022 A Hillman – appointed as Chairman 25 January 2022
Treasurer and trustee	S Vickers
Secretary and trustee	S Mitchell – resigned as Secretary 25 January 2022 E Holder – appointed as Secretary 25 January 2022
Management Committee (* are also trustees)	A Hillman * E Holder * S Vickers * C Thorns * G Pettifer * A Slaughter * (appointed 25 January 2022) R Mohamed * (appointed 25 January 2022) S Bloxsome * (resigned on 25 October 2021) S Mitchell * (resigned on 25 January 2022) B Mitchell * (resigned on 25 January 2022) S Thompson R Kendall (served until 18 May 2022)
Charity Offices	The King's Field Henfield West Sussex BN5 9QB
Independent Examiner	Parkers Cornelius House 178/180 Church Road Hove East Sussex BN3 2DJ
Bankers	Barclays Bank plc 90-92 High Street Crawley West Sussex RH10 1BP

Henfield Leisure Centre

Trustees' Report for the year ended 31st March 2022

The trustees present their report for the financial statements for the year ended 31st March 2022 and confirm they comply with the requirements of the Charities Act 2011 and the Charities SORP (FRS 102).

Trustees

The trustees and management committee named on page 1 have served throughout the year except for S Bloxsome who resigned on 25 October 2021, S Mitchell and B Mitchell who both resigned on 25 January 2022 and A Slaughter and R Mohamed who were appointed on the same date.

Appointment of the trustees is governed by the Constitution of the charity.

Investment powers

The Constitution authorises the management committee to make and hold investments using the general funds of the charity, but no such investments are currently held.

Constitution, objects and policies

The Charitable Trust is constituted by Trust Deed, and its objects are to provide or to assist in the provision of facilities for physical recreation of all kinds for residents of Henfield and the surrounding area.

The management of the affairs of the association is directed by the Management Committee in accordance with the terms of the Constitution of the Association.

Development, activities and achievements

In respect of the year covered by the financial statements, the management committee consider that the performance of the charity has been satisfactory. The charity has been able to meet its ongoing objective of providing recreational facilities to the local community.

Financial review

The charity has made a profit (loss) for the year of £25,867 (2021 – £5,601).

Charity Governance Code

The Trustees seek to apply the principles of the Charity Governance Code as they relate to the operations of the leisure centre.

Henfield Leisure Centre

Trustees' Report for the year ended 31st March 2022

Future developments

The trustees will continue to seek and exploit opportunities to develop and enhance the environment of the centre in a manner that is sustainable and does not jeopardise the provision of the core activities.

Reserves policy

Reserves are needed to bridge the gap between spending and receiving income and to cover unplanned emergency repairs and other expenditure. The trustees consider the ideal level of reserves at 31 March 2022 is £50,000.

Risk management policy

The trustees annually review the risks and uncertainties that the charity faces and have established policies, systems and procedures to mitigate those risks.

Public benefit statement

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission on public benefit when reviewing the charity's main aims and objectives in planning future activities.

Statement of trustees' responsibility

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom and Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

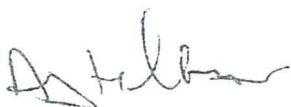
The law applicable to charities in England requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approval

This report was approved by the management committee on 20 July 2022 and signed on their behalf by:



A Hillman

Chairman and Trustee



E Holder

Secretary and Trustee

Independent Examiner's Report to the Trustees of Henfield Leisure Centre

I report to the trustees on my examination of the financial statements of Henfield Leisure Centre ('the charity') for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

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

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

Independent examiner's statement

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

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Annette Watson

Annette Watson FCA

Parkers, Cornelius House, 178/180 Church Road, Hove, East Sussex, BN3 2DJ

18th August 2022

Henfield Leisure Centre
Statement of Financial Activities for the year ended 31st March 2022

	Notes	Restricted funds		Unrestricted funds			
		2022 £	2021 £	2022 £	2021 £	2021 £	2021 £
Income from:							
Fitness, clubs, groups		-	-	156,687			67,450
Children's clubs		-	-	54,361			19,509
Soft play area admission fees		-	-	144,999			22,477
Soft play area catering		-	-	98,254			16,103
Hire and sale of equipment		-	-	-			-
Fundraising		-	-	1,985			1,614
Grants	2	-	62,922	32,695			206,344
Other income		-	-	600			-
Total income		-	62,922	489,581			333,497
Expenditure on:							
Direct charitable expenditure	3	-	-	461,233		387,768	
Management & administration	4	-	-	2,481	463,714	3,050	390,818
Net resources for the year		-	62,922		25,867		(57,321)
Amortisation of grants		(14,223)	(16,142)		14,223		16,142
		(14,223)	46,780		40,090		(41,179)
Funds brought forward		164,090	117,310		24,825		66,004
Funds carried forward		<u>149,867</u>	<u>164,090</u>		<u>64,915</u>		<u>24,825</u>

All of the amounts above related to continuing activities.

There were no recognised gains or losses for 2022 or 2021 other than those included above.

Henfield Leisure Centre
Statement of Financial Position at 31st March 2022

	Notes	2022		2021
		£	£	£
Fixed Assets				
Tangible fixed assets	6		498,889	544,661
Current Assets				
Stock	7	3,250		542
Debtors	8	3,194		-
Cash at bank and in hand		<u>48,995</u>		<u>17,936</u>
		55,439		18,478
Current Liabilities				
Creditors: amounts falling due within one year	9			
		<u>129,393</u>		<u>87,368</u>
Net current (liabilities)/assets			<u>(73,954)</u>	<u>(68,890)</u>
			424,935	475,771
Creditors: amounts falling due after one year	10		<u>210,153</u>	<u>286,856</u>
Net Assets			<u><u>214,782</u></u>	<u><u>188,915</u></u>
Funds				
Unrestricted funds			<u><u>64,915</u></u>	<u><u>24,825</u></u>
Restricted funds			<u><u>149,867</u></u>	<u><u>164,090</u></u>

Approved by the trustees on 20 July 2022 and signed on their behalf by:



A Hillman
Chairman and Trustee



E Holder
Secretary and Trustee

Henfield Leisure Centre
Statement of Cash Flows for the year ended 31st March 2022

Statement of cash flows	2022	2021
	£	£
Cash flow from operating activities:		
Net cash provided by (used in) operating activities	91,310	30,034
Cash flows from investing activities:		
Purchase of property, plant and equipment	-	(64,506)
Net cash provided by (used in) investing activities	<u>91,310</u>	<u>(34,472)</u>
Cash flows from financing activities:		
Cash inflows from new borrowing	-	-
Cash outflows to repay borrowing	(60,251)	(9,975)
Grants received	-	62,922
Net cash provided by (used in) financing activities	<u>(60,251)</u>	<u>52,947</u>
Change in cash and cash equivalents in the year	31,059	18,475
Cash and cash equivalents at the beginning of the year	17,936	(539)
Cash and cash equivalents at the end of the year	<u>48,995</u>	<u>17,936</u>
Reconciliation of net income (expenditure) to net cash flow from operating activities		
	2022	2021
	£	£
Net income/(expenditure) per the statement of financial activities	25,867	(57,321)
Adjustments for depreciation charges	45,772	66,734
(Increase)/decrease in stocks	(2,708)	1,736
(Increase)/decrease in debtors	(3,194)	3,023
Increase/(decrease) in creditors	25,573	15,862
Net cash (used in)/ provided by operating activities	<u>91,310</u>	<u>30,034</u>
Analysis of cash and cash equivalents		
Cash in hand	420	420
Bank surplus/(overdraft)	48,575	17,516
	<u>48,995</u>	<u>17,936</u>

Henfield Leisure Centre

Notes to the Financial Statements for the year ended 31st March 2022

1. Accounting policies

1.1 Basis of accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS102)).

1.2 Income

Voluntary income and donations are accounted for as received by the charity. The income from fundraising is shown gross with the associated costs included in fundraising costs. No permanent endowments have been received in the period but these are dealt with through the Statement of Financial Activities when received. Investment income plus associated tax recoverable is credited to income on an accruals basis, using a daily accrual for interest.

1.3 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations or grants which the donor has specified are to be used solely for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

1.4 Expenditure on management and administration

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes the cost of running office premises, staff salaries for administrative staff and examination fees.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual values, over their expected useful lives on the following basis:

Buildings	5% pa reducing balance
Hall floor	10% pa reducing balance
Fixtures and fittings	20% pa reducing balance
Sports and other equipment	20% pa reducing balance
Office equipment	20% pa reducing balance
Soft play equipment	evenly over five years

1.6 Stock

Stock is valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stock.

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2022

1.7 Leases

Assets obtained under finance leases are capitalised as tangible fixed assets.

Depreciation is charged over the estimated useful life of the asset. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the charity. Obligations under such leases are included in creditors net of the finance charge allocated to future periods. The finance element of each payment is charged to the Statement of Financial Activities so as to produce a constant periodic rate on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities.

2. Grants	2022	2021
	£	£
Restricted:		
Replacement of the Hall floor	-	62,922
	<u> </u>	<u> </u>
Unrestricted:		
HMRC Furlough	10,195	160,130
Government Covid support	22,500	46,214
	<u>32,695</u>	<u>206,344</u>
3. Direct charitable expenditure	2022	2021
	£	£
Staffing costs	288,716	245,255
Bar and catering	46,985	11,719
Premises	45,382	26,225
Supplies and services	21,009	17,775
Financial services	13,369	20,060
Depreciation	45,772	66,734
	<u>461,233</u>	<u>387,768</u>
4. Management and administration	2022	2021
	£	£
Independent examination fee	650	600
Telephone and internet	1,831	2,450
	<u>2,481</u>	<u>3,050</u>
5. Employee numbers	2022	2021
	£	£
The average number of staff employed during the year:	15	15

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2022

6. Tangible fixed assets

	Building	Hall Floor	Office equipment	Squash courts	Fixtures & fittings	Sports & other equipment	Soft play equipment	Total
	£	£	£	£	£	£	£	£
Cost								
At 1st April 2021	442,340	64,506	2,728	1	123,319	102,046	70,500	805,440
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
At 31st March 2022	442,340	64,506	2,728	1	123,319	102,046	70,500	805,440
Depreciation								
At 1st April 2021	59,973	6,451	982	-	71,657	51,217	70,499	260,779
Charge for the year	19,118	5,806	349	1	10,332	10,166	-	45,772
On disposals	-	-	-	-	-	-	-	-
At 31st March 2022	79,091	12,257	1,331	1	81,989	61,383	70,499	306,551
Net book value								
At 31st March 2022	363,249	52,249	1,397	-	41,330	40,663	1	498,889
At 31st March 2021	382,367	58,055	1,746	1	51,662	50,829	1	544,661

All fixed assets are used for charitable purposes.

7. Stock	2022	2021
	£	£
Catering goods	3,250	542
	<u>3,250</u>	<u>542</u>
8. Debtors	2022	2021
	£	£
Due within one year:		
Trade debtors	3,194	-
Prepayments and accrued income	-	-
	<u>3,194</u>	<u>-</u>

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2022

9. Creditors falling due within one year	2022	2021
	£	£
Bank overdraft	-	-
Horsham District Council Loan	28,620	-
Finance leases	28,123	40,291
Bonds	10,000	10,000
Trade creditors	8,088	2,769
Sundry creditors	-	-
Other taxes and social security	11,872	8,253
Accruals and prepaid income	24,857	26,055
Prepaid income	17,833	-
	<u>129,393</u>	<u>87,368</u>
10. Creditors falling due after one year	2022	2021
	£	£
Horsham District Council Loan	190,347	218,967
Finance leases	9,806	37,889
Bonds	10,000	30,000
	<u>210,153</u>	<u>286,856</u>
11. Obligations under operating leases	2022	2021
	£	£
Future minimum rentals payable under non-cancellable operating leases are:		
Within one year	-	-
Within two to five years	-	-
	<u>-</u>	<u>-</u>
12. Borrowings	2022	2021
	£	£
The total amount of loans and overdrafts was as follows:		
Horsham District Council (i)	218,967	218,967
Finance leases (ii)	37,929	78,180
Bonds (iii)	20,000	40,000
Bank overdraft (iv)	-	-
	<u>276,896</u>	<u>337,147</u>

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2022

- (i) Repayable over 11 years with annual repayments of £35,763 commencing 30 June 2017. The loan is unsecured and the annual interest rate is fixed at the annuity rate for 10-year loans as published by the UK Debt Management Office on 28 August 2015.
- (ii) The initial term of the leases is five years.
- (iii) The bonds are unsecured and redeemable at the discretion of the Trustees but within five years of issue. Interest rate is 4%.
- (iv) An overdraft facility of £40,000 is available.

13. Trustees' expenses

None of the trustees received any remuneration or reimbursement of expenses during the year.

Henfield Leisure Centre
Schedule to the Statement of Financial Activities
for the year ended 31st March 2022

	2022	2021
	£	£
Staffing		
Staff salaries	275,986	239,176
Instructors and coaches	3,281	529
Pension contributions	7,076	5,550
Training and welfare	1,977	-
Recruitment	396	-
	<u>288,716</u>	<u>245,255</u>
 Premises		
Insurance	13,283	11,507
Heat, light & power	14,380	6,395
Water	4,032	1,644
Rates	817	-
Building repairs and maintenance	7,633	5,037
Cleaning and domestic supplies	5,237	1,642
	<u>45,382</u>	<u>26,225</u>
 Supplies and services		
Sports equipment purchased	1,718	786
Repairs to equipment	2,814	1,875
Printing, postage, stationery and computer	6,979	5,202
Advertising	3,533	2,088
Leasing and hire charges	2,987	4,211
Licences and subscriptions	2,575	1,599
Professional fees	31	123
Sundry expenses	372	1,891
	<u>21,009</u>	<u>17,775</u>
 Financial services		
Bank charges and interest	13,369	20,060
 Depreciation		
Amortisation of buildings	19,118	20,124
Depreciation of hall floor	5,806	6,451
Depreciation of squash courts	1	-
Depreciation of sports equipment	10,166	12,707
Depreciation of fixtures and fittings	10,332	12,916
Depreciation of office equipment	349	437
Depreciation of soft play equipment	-	14,099
	<u>45,772</u>	<u>66,734</u>

HENFIELD LEISURE CENTRE

England & Wales - Charity number 1159054

Accounts

Charity No. 1159054

**Report of the Trustees and
Financial Statements
for the year ended 31st March 2021 for
Henfield Leisure Centre**

Henfield Leisure Centre
Contents of the Financial Statements for the
year ended 31st March 2021

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Henfield Leisure Centre

Charity Information for the year ended 31st March 2021

Chairman and trustee	E Holder
Treasurer and trustee	S Vickers
Secretary and trustee	S Mitchell
Management Committee (* are also trustees)	E Holder * S Vickers * S Mitchell * B Mitchell * C Thorns * A Hillman * G Pettifer * S Thompson R Kendall
Charity Offices	The King's Field Henfield West Sussex BN5 9QB
Independent Examiner	Parkers Cornelius House 178/180 Church Road Hove East Sussex BN3 2DJ
Bankers	Barclays Bank plc 90-92 High Street Crawley West Sussex RH10 1BP

Henfield Leisure Centre

Trustees' Report for the year ended 31st March 2021

The trustees present their report for the financial statements for the year ended 31st March 2021 and confirm they comply with the requirements of the Charities Act 2011 and the Charities SORP (FRS 102).

Trustees

The trustees and management committee named on page 1 have served throughout the year except for Seb Bloxsome who was appointed on 20 January 2021 and resigned on 16 October 2021.

Appointment of the trustees is governed by the Constitution of the charity.

Investment powers

The Constitution authorises the management committee to make and hold investments using the general funds of the charity, but no such investments are currently held.

Constitution, objects and policies

The Charitable Trust is constituted by Trust Deed, and its objects are to provide or to assist in the provision of facilities for physical recreation of all kinds for residents of Henfield and the surrounding area.

The management of the affairs of the association is directed by the Management Committee in accordance with the terms of the Constitution of the Association.

Development, activities and achievements

In respect of the year covered by the financial statements, the management committee consider that the performance of the charity has been satisfactory. The charity has been able to meet its ongoing objective of providing recreational facilities to the local community.

The Covid-19 outbreak has had a significant impact on the activities of the Leisure Centre. The management committee initiated prompt action to maintain cash flow during the closure. The Leisure Centre has successfully re-opened and with good customer and member feedback.

During the closure a new floor was successfully installed in the main hall, the funding for which was provided by a combination of Sport England grant and section 106 funding from Horsham District Council. The management committee believe this is a key achievement and contribution to securing the future of the Leisure Centre.

Financial review

The charity has made a profit (loss) for the year of £5,601 (2020 – (£8,718)).

Charity Governance Code

The Trustees seek to apply the principles of the Charity Governance Code as they relate to the operations of the leisure centre.

Henfield Leisure Centre Trustees' Report for the year ended 31st March 2021

Future developments

The trustees will continue to seek and exploit opportunities to develop and enhance the environment of the centre in a manner that is sustainable and does not jeopardise the provision of the core activities.

Reserves policy

Reserves are needed to bridge the gap between spending and receiving income and to cover unplanned emergency repairs and other expenditure. The trustees consider the ideal level of reserves at 31 March 2021 is £50,000.

Risk management policy

The trustees annually review the risks and uncertainties that the charity faces and have established policies, systems and procedures to mitigate those risks.

Public benefit statement

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission on public benefit when reviewing the charity's main aims and objectives in planning future activities.

Statement of trustees' responsibility

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom and Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

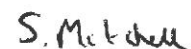
The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of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

Approval

This report was approved by the management committee on 24 November 2021 and signed on their behalf by:



E Holder
Chairman and Trustee



S Mitchell
Secretary and Trustee

Independent Examiner's Report to the Trustees of Henfield Leisure Centre

I report to the trustees on my examination of the financial statements of Henfield Leisure Centre ('the charity') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

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

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

Independent examiner's statement

Since the trust's gross income did not exceed £250,000 your examiner is not required to be a member of a body listed in section 145 of the Act. However I confirm that I am qualified to undertake the examination because I am a member of ICAEW.

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Annette Watson

Annette Watson FCA
Parkers, Cornelius House, 178/180 Church Road, Hove, East Sussex, BN3 2DJ
14 January 2022

Henfield Leisure Centre
Statement of Financial Activities for the year ended 31st March 2021

	Notes	Restricted funds		Unrestricted funds			
		2021	2020	2021		2020	
		£	£	£	£	£	£
Income from:							
Fitness, clubs, groups		-	-	67,450			211,916
Children's clubs		-	-	19,509			63,137
Soft play area admission fees		-	-	22,477			129,907
Soft play area catering		-	-	16,103			126,696
Hire and sale of equipment		-	-	-			-
Fundraising		-	-	1,614			8,211
Grants	2	62,922	-	206,344			-
Total income		62,922	-	333,497			539,867
Expenditure on:							
Direct charitable expenditure	3	-	-	387,768		545,536	
Management & administration	4	-	-	3,050	390,818	3,049	548,585
Net resources for the year		62,922	-	(57,321)			(8,718)
Amortisation of grants		(16,142)	(11,416)	16,142			11,416
		46,780	(11,416)	(41,179)			2,698
Funds brought forward		117,310	128,726	66,004			63,306
Funds carried forward		164,090	117,310	24,825			66,004


All of the amounts above related to continuing activities.


There were no recognised gains or losses for 2021 or 2020 other than those included above.

Henfield Leisure Centre
Statement of Financial Position at 31st March 2021

	Notes	2021		2020
		£	£	£
Fixed Assets				
Tangible fixed assets	6		544,661	546,889
Current Assets				
Stock	7	542		2,278
Debtors	8	-		3,023
Cash at bank and in hand		17,936		420
		<u>18,478</u>		<u>5,721</u>
Current Liabilities				
Creditors: amounts falling due within one year	9	<u>87,368</u>		<u>58,209</u>
Net current (liabilities)/assets			<u>(68,890)</u>	<u>(52,488)</u>
			475,771	494,401
Creditors: amounts falling due after one year	10		<u>286,856</u>	<u>311,087</u>
Net Assets			<u><u>188,915</u></u>	<u><u>183,314</u></u>
Funds				
Unrestricted funds			<u><u>24,825</u></u>	<u><u>66,004</u></u>
Restricted funds			<u><u>164,090</u></u>	<u><u>117,310</u></u>

Approved by the trustees on 24 November 2021 and signed on their behalf by:


E Holder
 Chairman and Trustee


S Mitchell
 Secretary and Trustee

Henfield Leisure Centre
Statement of Cash Flows for the year ended 31st March 2021

Statement of cash flows	2021	2020
	£	£
Cash flow from operating activities:		
Net cash provided by (used in) operating activities	30,034	52,886
Cash flows from investing activities:		
Purchase of property, plant and equipment	(64,506)	(2,728)
Net cash provided by (used in) investing activities	<u>(34,472)</u>	<u>50,158</u>
Cash flows from financing activities:		
Cash inflows from new borrowing	-	-
Cash outflows to repay borrowing	(9,975)	(74,049)
Grants received	62,922	-
Net cash provided by (used in) financing activities	<u>52,947</u>	<u>(74,049)</u>
Change in cash and cash equivalents in the year	18,475	(23,891)
Cash and cash equivalents at the beginning of the year	(539)	23,352
Cash and cash equivalents at the end of the year	<u>17,936</u>	<u>(539)</u>

Reconciliation of net income (expenditure) to net cash flow from operating activities

	2021	2020
	£	£
Net income/(expenditure) per the statement of financial activities	(57,321)	(8,718)
Adjustments for depreciation charges	66,734	67,858
(Increase)/decrease in stocks	1,736	(350)
(Increase)/decrease in debtors	3,023	(605)
Increase/(decrease) in creditors	15,862	(5,299)
Net cash (used in)/ provided by operating activities	<u>30,034</u>	<u>52,886</u>

Analysis of cash and cash equivalents

Cash in hand	420	420
Bank surplus/(overdraft)	17,516	(959)
	<u>17,936</u>	<u>(539)</u>

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2021

1. Accounting policies

1.1 Basis of accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS102)).

1.2 Income

Voluntary income and donations are accounted for as received by the charity. The income from fundraising is shown gross with the associated costs included in fundraising costs. No permanent endowments have been received in the period but these are dealt with through the Statement of Financial Activities when received. Investment income plus associated tax recoverable is credited to income on an accruals basis, using a daily accrual for interest.

1.3 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations or grants which the donor has specified are to be used solely for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

1.4 Expenditure on management and administration

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes the cost of running office premises, staff salaries for administrative staff and examination fees.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual values, over their expected useful lives on the following basis:

Buildings	5% pa reducing balance
Squash courts	evenly over ten years
Hall floor	10% pa reducing balance
Fixtures and fittings	20% pa reducing balance
Sports and other equipment	20% pa reducing balance
Office equipment	20% pa reducing balance
Soft play equipment	evenly over five years

1.6 Stock

Stock is valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stock.

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2021

1.7 Leases

Assets obtained under finance leases are capitalised as tangible fixed assets.

Depreciation is charged over the estimated useful life of the asset. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the charity. Obligations under such leases are included in creditors net of the finance charge allocated to future periods. The finance element of each payment is charged to the Statement of Financial Activities so as to produce a constant periodic rate on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities.

2. Grants	2021	2020
	£	£
Restricted:		
Replacement of the Hall floor	62,922	-
	<hr/>	<hr/>
Unrestricted:		
HMRC Furlough	160,130	-
Government Covid support	46,214	-
	<hr/>	<hr/>
	206,344	-
	<hr/>	<hr/>
3. Direct charitable expenditure	2021	2020
	£	£
Staffing costs	245,255	314,078
Bar and catering	11,719	59,385
Premises	26,225	56,915
Supplies and services	17,775	25,657
Financial services	20,060	21,643
Depreciation	66,734	67,858
	<hr/>	<hr/>
	387,768	545,536
	<hr/>	<hr/>
4. Management and administration	2021	2020
	£	£
Independent examination fee	600	600
Telephone and internet	2,450	2,449
	<hr/>	<hr/>
	3,050	3,049
	<hr/>	<hr/>
5. Employee numbers	2021	2020
	£	£
The average number of staff employed during the year:	15	16

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2021

6. Tangible fixed assets

	Building	Hall Floor	Office equipment	Squash courts	Fixtures & fittings	Sports & other equipment	Soft play equipment	Total
	£	£	£	£	£	£	£	£
Cost								
At 1st April 2020	482,340	-	2,728	1	123,319	102,046	70,500	780,934
Additions	-	64,506	-	-	-	-	-	64,506
Disposals	(50,000)	-	-	-	-	-	-	(50,000)
At 31st March 2021	432,340	64,506	2,728	1	123,319	102,046	70,500	795,440
Depreciation								
At 1st April 2020	79,849	-	545	-	58,741	38,510	56,400	234,045
Charge for the year	20,124	6,451	437	-	12,916	12,707	14,099	66,734
On disposals	(50,000)	-	-	-	-	-	-	(50,000)
At 31st March 2021	49,973	6,451	982	-	71,657	51,217	70,499	250,779
Net book value								
At 31st March 2021	382,367	58,055	1,746	1	51,662	50,829	1	544,661
At 31st March 2020	402,491	-	2,183	1	64,578	63,536	14,100	546,889

All fixed assets are used for charitable purposes.

7. Stock	2021	2020
	£	£
Catering goods	542	2,278
	<u>542</u>	<u>2,278</u>
8. Debtors	2021	2020
	£	£
Due within one year:		
Trade debtors	-	1,813
Prepayments and accrued income	-	1,210
	<u>-</u>	<u>3,023</u>

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2021

9. Creditors falling due within one year	2021	2020
	£	£
Bank overdraft	-	959
Horsham District Council Loan	-	-
Finance leases	40,291	26,035
Bonds	10,000	10,000
Trade creditors	2,769	4,562
Sundry creditors	-	-
Other taxes and social security	8,253	8,253
Accruals and prepaid income	26,055	8,400
	<u>87,368</u>	<u>58,209</u>

10. Creditors falling due after one year	2021	2020
	£	£
Horsham District Council Loan	218,967	218,967
Finance leases	37,889	62,120
Bonds	30,000	30,000
	<u>286,856</u>	<u>311,087</u>

11. Obligations under operating leases	2021	2020
	£	£
Future minimum rentals payable under non-cancellable operating leases are:		
Within one year	-	-
Within two to five years	-	-
	<u>-</u>	<u>-</u>

12. Borrowings	2021	2020
	£	£
The total amount of loans and overdrafts was as follows:		
Horsham District Council (i)	218,967	218,967
Finance leases (ii)	78,180	88,155
Bonds (iii)	40,000	40,000
Bank overdraft (iv)	-	959
	<u>337,147</u>	<u>348,081</u>

Henfield Leisure Centre
Notes to the Financial Statements for the year ended 31st March 2021

- (i) Repayable over 11 years with annual repayments of £35,763 commencing 30 June 2017. The loan is unsecured and the annual interest rate is fixed at the annuity rate for 10-year loans as published by the UK Debt Management Office on 28 August 2015.
- (ii) The initial term of the leases is five years.
- (iii) The bonds are unsecured and redeemable at the discretion of the Trustees but within five years of issue. Interest rate is 4%.
- (iv) An overdraft facility of £40,000 is available.

13. Trustees' expenses

None of the trustees received any remuneration or reimbursement of expenses during the year.

Henfield Leisure Centre
Schedule to the Statement of Financial Activities
for the year ended 31st March 2021

	2021	2020
	£	£
Staffing		
Staff salaries	239,176	305,992
Instructors and coaches	529	3,241
Pension contributions	5,550	4,845
Training	-	-
	<u>245,255</u>	<u>314,078</u>
Premises		
Insurance	11,507	9,919
Heat, light & power	6,395	22,556
Water	1,644	5,166
Rates	-	5,805
Building repairs and maintenance	5,037	10,364
Cleaning and domestic supplies	1,642	3,105
	<u>26,225</u>	<u>56,915</u>
Supplies and services		
Sports equipment purchased	786	2,992
Repairs to equipment	1,875	3,350
Printing, postage, stationery and computer	5,202	7,413
Advertising	2,088	1,925
Leasing and hire charges	4,211	6,276
Licences and subscriptions	1,599	1,523
Professional fees	123	266
Sundry expenses	1,891	1,912
	<u>17,775</u>	<u>25,657</u>
Financial services		
Bank charges and interest	<u>20,060</u>	<u>21,643</u>
Depreciation		
Amortisation of buildings	20,124	21,184
Depreciation of hall floor	6,451	-
Depreciation of sports equipment	12,707	15,884
Depreciation of fixtures and fittings	12,916	16,145
Depreciation of office equipment	437	545
Depreciation of soft play equipment	14,099	14,100
	<u>66,734</u>	<u>67,858</u>