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LIFE LEISURE TRUST T/A ANEURIN LEISURE
(A company limited by guarantee
and not having any share capital)

REPORT OF THE TRUSTEES, STRATEGIC REPORT AND
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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LIFE LEISURE TRUST T/A ANEURIN LEISURE

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**LIFE LEISURE TRUST T/A ANEURIN LEISURE
REPORT OF THE TRUSTEES
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Foreword from the Chair of the Board of Trustees

It is a great pleasure to introduce this seventh annual review of Aneurin Leisure. Our mission is to “Improve Community Life” and I am pleased to say that we continue to deliver on this commitment through the services and programmes we provide to the residents of Blaenau Gwent.

We are at an exciting juncture in our development, as a young Leisure Trust, and we look forward to continuing to make a positive impact on creating healthier lifestyles whilst working with partners such as Ysbyty Aneurin Bevan Health Board, Sport Wales and Disability Sport Wales.

Once again, during a continuing tough and challenging financial climate, Aneurin Leisure (Trust) has delivered service improvements and achieved targets agreed in partnership with Blaenau Gwent County Borough Council. Access was granted to the Hardship fund to mitigate against the challenges faced by restrictions due to the Covid pandemic which has allowed the Trust to continue planned investment set out in the 10 year business plan to support continued growth and deliver on our mission statement.

Key investments were made across key areas of the business to place the Trust in the best possible position to recover, which included a full refurbishment of all three Sports Centre gyms consisting of new flooring, brand coloured redecorating and new cardiovascular and resistance equipment. The successful tender was sought to embrace the latest digital developments within the health and fitness industry which will help to provide value for money to our users in the event of future lockdowns.

Parc Bryn Bach also benefited from additional investment with the upgrade of the visitor centre, showers and the implementation of new activity projects such as Mini Golf, Go-Karts and the ordering of a Caving container. These upgrades will help to develop the park as a destination for longer day trips.

The Library Service and Adult Community Education have continued consultation with the local authority and Coalfields Regeneration to discuss relocation plans to Trinity Chapel in Abertillery. This relocation will provide residents with improved town centre access and co-located services in a modern, refurbished building.

Catering & Hospitality achieved growth across the business unit sites, with public confidence in the quality of service remaining consistent across the business. Bedwellty House and Park continues to receive positive feedback with a 4.5* rating on Trip Advisor and 5* rating on Facebook for quality of food.

Since the inception of Aneurin Leisure, partnerships have been important to our success. As well as the key partnership with Blaenau Gwent County Borough Council, the Trust has developed many partnerships with agencies and organisations and the relationship with Ysbyty Aneurin Bevan Health Board is flourishing and key projects are arising as a result.

The National Exercise Referral Scheme (NERS) is an established partner on the Neighbourhood Care Network (NCN). The cluster design promotes joint working across practices and the integration of primary care services with key partners such as the Local Health Board, Local Authority and Third Sector. Clusters also have a key role in supporting local health needs assessments, allocating appropriate resources and forecasting the potential future demand on primary care. There have been multiple collaborative projects that have been established in these meetings including Fibromyalgia and Dementia working groups, with the NERS team delivering bespoke classes to contribute to the respective needs.

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The successes achieved across the Trust are in no small part due to the commitment of our employees. Once again, the staff have been our greatest resource, working extremely hard to deliver high quality services to our customers in our facilities and the communities of Blaenau Gwent. I would like to thank the entire team and all our partners for their contribution to the delivery of improved services across the area.

Finally, I would like to thank everyone who has contributed to the continued success of Aneurin Leisure during the year: our Trustees, staff, volunteers, funders and partners and in particular, Blaenau Gwent County Borough Council. Above all, I would like to thank the local community whose interests we serve, for their support and engagement over the past year.

**Lyn Evans
Chair
Board of Trustees**

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The trustees are pleased to present their annual directors' report which incorporates the strategic report, together with the financial statements of the charity for the year ending 31 March 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objects of the charity, as set out in its Memorandum and Articles of Association, are:

- to provide or assist in the provision of both indoor and outdoor facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life;
- to promote community participation in healthy recreational activities;
- to provide or assist in the provision of community facilities to be available to all sections of the community without distinction, including use for meetings, lectures and classes and/or other forms of recreation and leisure time occupation with the object of improving the conditions of life for all those who use the facilities;
- to advance the education of the public in the arts through the provision of a theatre/ arts development;
- to advance education in the arts by the establishment and maintenance of an art gallery and/or museum;
- to advance the education of the public through the provision of a library;
- to provide, maintain and equip parks with the object of advancing public education, with particular regard to horticulture, arboriculture, wild plants and wildlife;
- to preserve buildings of historic or architectural importance;
- to develop the capacity and skills of members of the socially and economically disadvantaged community in such a way that they are better able to identify, and help meet, their needs and participate more fully in society; and,
- to pursue such other charitable purposes analogous to any of the above as the Trustees in their absolute discretion shall determine (together the "Objects").

To carry out any other charitable activity subject to the prior written consent of the Charity Commission for England and Wales.

Public benefit

The Trustees confirm that they have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. The Trust considers how planned activities support its vision of improving community life through Leisure, Learning and Culture which benefits the local population served by the charity. The Trust aims to deliver social outcomes that improve health and wellbeing whilst encouraging staff to strive to improve the quality of service delivery in a commercially sustainable way.

Some of the key activities undertaken in relation to the objects of the charity and to further the charities purpose for the public benefit are outlined on pages 5 - 21

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STRATEGIC REPORT

ACHIEVEMENTS AND PERFORMANCE

- These accounts represent trading for Aneurin Leisure for the period 1 April 2020 – 31 March 2021.
- Aneurin Leisure has maintained a strong relationship with Blaenau Gwent County Borough Council.
- The Library Service achieved all 12 of the core entitlements of the Welsh Public Standards.
- During 2020/21 further discussions took place to develop the relocation of Abertillery Library to Trinity Chapel. Coalfields Regeneration Trust, the Local Authority, Adult Community Learning and the Library Service have progressed the plan with timescales being scheduled for April 2022.
- A working group was established to discuss the implementation of Community Hubs within local libraries. Regular meetings were held and visits to libraries were arranged throughout 2020/21 to discuss delivery of this new service. This joint venture will transform the way in which residents engage with the council, offering face-to-face support through the six libraries. It will link closely with other library services, increasing footfall and will further develop the role of libraries as vital community hubs. The new service is planned to be launched in the first quarter of 2021/22.
- There were 17,976 electronic downloads (77% increase from previous year), 25,543 book loans and 1,532 call and collect visits.

Who used and benefited from our services?

The Charitable Trust provides leisure, learning and cultural activities to the residents of Blaenau Gwent. Whilst some sections of the community are affluent, many are not and some 21 per cent of areas fall in the 10% most deprived areas in Wales and overall, the majority of its areas are more deprived than the Wales average.

The Charitable Trust is responsible for the operation, management and development of the following:

- Three Sports Centres (including Sports Development and NERS Facilitators)
- Four Learning Action Centres
- Six Libraries
- *An Arts/Cultural Venue -
- Bedwellty House & Park
- Parc Bryn Bach

*The Metropole Theatre remained closed throughout the 2020/21 financial year due to covid restrictions
By offering a wide range of products and activities, individuals of all ages can participate.

User/Footfall Statistics - 1 April 2020 – 31 March 2021

	2020/21	2019/20
Sports Centres	*68,021	598,422
Libraries	**3,100	305,343
Learning Action Centres	***21,203	151,869
Parc Bryn Bach	****	542,537

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*Sports Centres were closed until mid-August, followed by a 2-week firebreak and a further lockdown 20th December 2021. Facilities did not reopen until May 2021. During the re-opening all activities were severely restricted due to capacity numbers allowed and social distancing.

**Cwm Library (operated a Post Office service only and was the first service to resume on 26th May 2020 and this continued throughout the year)

Call and Collect numbers were recorded manually, as footfall counters did not pick up, as collection was at entrance. Customers returning books are also included in this, again approx figures, as manually recorded. Browsing by appointment and PC use by appointment was implemented in the Autumn of 2020 and continued until Christmas 2020, these figures are also included.

***The Learning Action Centres opened back up in September 2020 following the closure for Covid-19.

**** Footfall counters were faulty throughout the year and have been upgraded for future reporting

Getting Young People and Communities Active

Sports Development

The Sport Wales additional lottery investment for the last 5 years has been combined into one pot (e.g. LAPA) to enable the Gwent region to work collaboratively to impact on the Vision For Sport in Wales and the population of Gwent. This will continue during the 2021-22 funding cycle. The regular communication and dialogue among Local Authority officers has provided a platform for continuous learning and the sharing of good practice and innovation over a number of years. The sharing of what works and what doesn't, across the Gwent region means 'Active Gwent' and individual local authorities are in a strong position to submit Partnership Agreements based on local insight, experience, and knowledge of our areas.

Sports Development will continue to deliver inspirational, engaging, high quality sport and physical activity programmes, projects and interventions, particularly for children, young people and their families which are insight led and aligned to Sport Wales investment priority areas:

- Foundations
- Participation
- Progression
- Performance
- Succeed
- Growing Capability, Capacity and Confidence

We aim to support and deliver:

- The Foundation and Participations priorities via physical Literacy development, Primary School Sport, Secondary School Sport and Community Sport.
- The Progression and Performance priorities via our Club Development, Partnerships with NGBs, and Sustainability of Grassroots Sports programme.

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- All programmes will be driven by insight gathered from a number of different sources. Extra-curricular secondary school sessions will be selected based on the latest School Sport Survey (SSS) data and the latent demand. A number of health and wellbeing interventions for secondary schools will be shaped by the School Health Research network data (SHRN). That data stated that a number of children are not meeting the required amount of physical activity minutes per week. A bespoke intervention was implemented to engage with the wider family to help support individuals.
- 2018 Primary School SSS data presented a significant decrease of sport and physical activity including the number of minutes of PE being delivered during curriculum time. As a result, support packages have been created and delivered to a number of Primary school staff. There was a focus on adapting their current curriculum to the new one. This support will continue throughout the next year and will help the Primary school phase reintroduce sport and physical activity opportunities.
- The cross-cutting workforce development programme undertaken across the county borough includes playmakers; ambassador programme, coach education and officer training will contribute to growing capability, capacity and confidence priority.
- The Sports Development team will ensure to promote equality throughout all of our provision and programmes. The main objective is to continue to offer sport and physical activity that is accessible to all. Disability inclusion sessions are integrated into all community and school provision.
- All coaches and staff have completed disability inclusion training to allow all sessions to be inclusive. The Admiral play together programmes has been installed into the Primary School Package, which is delivered to all schools.
- Disability partnership community engagement has developed with a number of local trusted organisations (LTOs) working together to ensure high quality inclusive sessions are delivered within local communities. Families First, Barnardos and other agencies are working alongside Sports Development to establish physical activity sessions within their programmes. These partnerships will continue to create and develop opportunities for everyone.
- The Us Girls brand in Blaenau Gwent has created a legacy that will continue far beyond the brand itself. Both the brand and the delivery tool is still very much utilised in Blaenau Gwent in order to engage with inactive and semi-active females. The 'female only' setting that the project promotes gives young women and girls the confidence to attend sessions and participate in activities in a safe and fun environment without the fear of being judged. Volunteer-led and participant centred sessions remain at the forefront of our project, with an emphasis on engaging the 'right' target group into a more physically active and sporting lifestyle.
- The Us Girls project in isolation created opportunities for local women and girls but lacked the sustainability required for long term engagement. The development of Blaenau Gwent's Community Sport model in particular, has streamlined the women and girls offer in Blaenau Gwent and embedded the offer alongside new and existing provision. Provision is also delivered in partnership with all four of the secondary schools in Blaenau Gwent, to provide extra-curricular opportunities for female pupils aged 11 to 16.

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- Blaenau Gwent's Community Sport model has created a gateway to local 'hard to engage' communities and has provided a platform for young people living in the area. Community Sport in Blaenau Gwent aims to encourage local young people to become more physically active in a safe and fun environment. Delivered in the community, for the community; sessions are current and vibrant, and are delivered by the 'right people', at the 'right time', in the 'right place', for the 'right price', and in the 'right style'. 1 in 3 young people grow up in poverty with only 42% of those from the most deprived households taking part in physical activity 3 or more times a week. With us unable to deliver of the 5 rights the offer had to be adapted. The introduction of the Family Engagement Project – FEP has been introduced to help support families who are not engaging in sport or physical activity.
- Community Hubs were due to be established at 4 Primary Schools – selected from the Social Services in the schools' programme. Those hubs would provide regular weekly activity for all the family. Families will be referred into the programme and will receive bespoke support via 1-1 consultations. Once barriers have been identified, they will then receive support in helping them remove them. Funding for courses, free gym memberships, clothing / equipment. A training programme will also be made available. Training will include first aid, safeguarding, nutrition, mindfulness.
- With facilities often closed and sport opportunities limited all projects and interventions have to have the ability to adapt to ensure the target audience is being reached. A number of interventions have been digitalised to help as many people via school and community settings access these opportunities.
- For those accessing services via community settings, they may not always have the technology available as a school setting would. Digital poverty is high within the area for a number of demographics. To allow everyone to access sport and physical activities sporting equipment was provided to families and that will continue should face-to-face delivery be limited.
- The introduction of providing sporting activity packs to families who have been referred to us have been very successful and that intervention will continue.
- Working with the local authority's Youth Team and their Positive Futures Programme will allow the continuation of Community Safety, Youth Engagement and Sport and Alternative Education provision. Positive Futures in Blaenau Gwent aims to connect detached youth provision to sport and physical activity. There are a number of high anti-social behaviour hotspots within the area. The level of criminal activity from young people within those areas that have seen high level of engagement has significantly reduced. Friday night football sessions in conjunction with the Cardiff City foundation are extremely popular.
- The Free-Swimming Initiative has a greater emphasis on qualitative projects for the under 16's. The open access for the over 60's has been replaced with individual days across the 3 sports centres which made way for more innovation through the under 16's element.
 - There has been a collaborative project between the Sports Centres and Sports Development through the Fit and Fed programme, which was halted in March 2020 due to the COVID-19 pandemic. Prior to this 20 young people attended the sessions (case study below), giving some the aquatic opportunity in the hardest to reach areas (as according to the Welsh index for Multiple Deprivation WIMD report).

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- An AYP (Active Young People) swimming programme for those children in Year 7 that didn't meet the Key Stage 2 criteria in Year 6 in the Nofio Ysgol programme. A member of the Sports Development team collaborates with the PE departments across the borough to identify individuals and conduct sessions.
- A collaborative project with Families First Blaenau Gwent (Social Services) has been designed for those youngsters classed as 'Young Carers.' A swimming card with 10 free sessions for the Young Carer to access all public swim sessions across the 3 sports centres. There are 56 young carers that have been identified for the scheme.
- Finally, another collaborative project with Flying Start and their ELKLAN speech and language programme. The Trust has tailored an aquatic activity with speech and language development through the medium of singing.

All infographics are yet to be complete due to the programmes remaining unfinished due to COVID-19 and hope for a resumption to all projects soon.

- Swimming lessons resumed in November 2021, after the first COVID-19 lockdown, for a 6-week period prior to the second lockdown in December 2020. The occupancy in the sessions across the 3 Sports Centres ran at 42% (662 participants returned from previous 1,589) prior to March 2020.
- Park Run delivered virtual runs during the lockdown period of 2020/21 with not a single physical race taking place during this time period due to the restrictions in place of mass gatherings and events. Weekly runs became virtual and individual, however, engagement and morale was maintained as best possible throughout.

Support for National Health Initiatives Aimed at Improving Overall Wellbeing

- 640 'welfare' /keep in touch calls were made to vulnerable customers. Telephone contact proved a vital support to otherwise, isolated people.
- The service promoted a variety of national health campaigns through our digital channels, promoting relevant stock which was available through e-books or through call and collect. Key online promotions included;
 - Men's Health Week
 - World Mental Health Day January
 - Time to Talk Day (Mental health awareness)
 - Blue Monday promotion linking with MIND
- The Home Delivery Service recommenced in June 2020, although visits into homes were suspended, many customers enjoyed talking to the staff on the doorstep or in their gardens. Many older, vulnerable customers commented on how this helped their mental health and made them feel less isolated.
- The outreach mobile post office was the first service to recommence in May 2020. This was in response to discussions with the council and reacting to the needs of the local community

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- The Reading Well for Children scheme was launched in October 2020. This scheme provides helpful reading to support children's mental health and wellbeing. The books provide quality-assured information, stories and advice. Books have been chosen and recommended by leading health professionals and co-produced with children and families. Collections were loaned to hospitals and community groups and in hard-to-reach communities.
- The Summer Reading Challenge was launched as a digital challenge and was promoted online through all social media channels. Over the school holidays marketing was targeted to reach families, promoting call and collect to support the summer reading challenge. Free craft activities were also distributed, included in the call and collect bags.
 - In response to the pandemic Adult Community Learning successfully delivered all 56 courses through a blended learning model. Following the successful application of the grant from Welsh Government, learners were given the appropriate support and resources to move seamlessly from classroom-based delivery to remote learning.
 - The NERS (National Exercise Referral Scheme) was unfortunately postponed for the entirety of 2020/21 period. The facilitators were retained due to being funded by Public Health Wales and conducted health, fitness and well-being content and conversations as detailed below;
 - Virtual delivery was prioritised during this time with over 400 exercise, self-help and motivational videos created with over 300,000 views from participants.
 - Phone calls were made bi-weekly to clients that were on the scheme during the postponement, with 980 calls being made during this period.
 - 344 home programmes were designed for clients postponed, to keep active and healthy during the pandemic.
 - 4 collaborative wellbeing engagement meetings for Blaenau Gwent were held to work on health and wellbeing interventions for the community. A wellbeing DVD was made for those individuals who couldn't access social media. 54 DVDs were given out to those in the community.
 - A Virtual Wellbeing weekend was delivered and run for the whole community. 24 fitness classes and 6 education wellbeing sessions were delivered over the weekend, with 702 participants taking part.
 - An Everest stair climb challenge was undertaken by the team to lift spirits and raise funds for our local charity partner Hospice of the Valleys. £2,462 was raised for the charity and 119 individuals took part alongside the team of 4.
 - The over 60s free swimming returned in September 2020 to December 2020. This encompassed an offering of 3 days free swimming (during public swimming sessions) for the over 60's community across all Sports Centres. There was an additional structured activity (Aqua Aerobics) incorporated as part of the offer.

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- The Trust received a grant of £13,125 to develop wellbeing activities for the over 60's demographic. The grant was accepted in January 2021 (during the second lockdown), much of the grant was spent on instructors delivering virtual fitness class delivery. Part of the funding was utilized to develop a virtual walking tour of Blaenau Gwent. The routes were incorporated into the Strava application for participants to progressively improve their cardiovascular fitness, via a 10-week walking plan. High-definition filming equipment was purchased to give a better viewing experience to the end user and the kit has been utilised to film a series of fitness sessions that have been archived for participants. The filming equipment was also used to develop a digital literacy webinar series to aid the over 60's demographic in this 'digital age.'
- Bedwellty House & Park became a Covid vaccination centre from January 2021 to April 2021. The Health Centre from Tredegar occupied the venue on Mondays and Thursdays each week to roll out the vaccine programme. Staff from within the Park volunteered to ensure the vaccine centre staff were supported throughout the programme. Team Members also volunteered at the vaccine centre in the general offices.
- Bedwellty House and Parc Bryn Bach team members along with wider Trust officers, supported the Local Authority with the outreach community support roles, taking calls, supporting deliveries of goods to vulnerable and hard to reach community members and later the track trace protect programme.
- Parc Bryn Bach has continued a partnership with the Hospice of the Valleys, despite there not being any physical events during the 2020/21 period, support was given in raffles and virtual runs.
- Bedwellty House & Park continued to welcome and host the NERS Officer (National Exercise Referral Scheme) weekly to deliver health checks to those patients in the community who do not wish to attend a Sports Centre, providing them with an outreach service. While the service has been intermittent during the lockdown periods those who have accessed it have appreciated the locality.
- Bedwellty House & Park has welcomed back weekly Mini Mover sessions for parents/carers and their babies/toddlers to engage in a weekly music and movement session during periods of open. The outcome of the session has a dual achievement with the babies and toddlers learning skills through music and movement while the parents/carers have social interaction with others to share experiences of parenthood supporting mental wellbeing after having a child. This has again been intermittent during the year, however, went ahead as and when it could, ensuring guidelines were fully adhered to.
- Parc Bryn Bach in partnership with Adult Learning developed a weekly buggy walk around the lake followed by outdoor refreshments to engage with new parents for them to get out and enjoy like-minded company while adhering to all social distancing outdoor guidelines. Feedback has been collated and evidences a positive impact on the mental health of those attending.

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Case Study

Gareth, 59 came onto the scheme through the mental health pathway. He had a high-pressure directorship role and couldn't 'switch off' from work which led to self-destructive habits, such as binge drinking and eating a diet of high saturated fats and processed foods. He took some time off due to stress and was advised by the GP to visit his local Sports Centre with a referral to the NERS scheme. He joined the scheme in January 2020 on the mental health pathway and dedicated his time to getting fit, healthy, and work on his mental, physical and social wellbeing. His progress was halted in March 2020 due to the pandemic, but he managed to stay active following the virtual exercise programme delivered by the Exercise Facilitators and completed a home workout programme, also designed by the NERS team. He used the 16-week intervention to focus solely on his wellbeing, which improved all health criteria he was working towards;

Weight	92kg – 80kg*
BMI	29 – 24.5*
Waist	94 – 82cm*
Visual Analogue Score	64 – 54**
WEMWS	Improvements in 10 of the 14 questions
Activity levels	Sedentary – 5 days per week

*The measurements were taken by the individual at home due to lockdown

**participant experienced high anxiety due to COVID-19

Gareth has completed the scheme under COVID-19 restrictions (5 weeks with a home-based programme). Gareth has stated *'the NERS scheme has helped me so much, becoming more aware of what I am putting into my body and focusing on today, rather than living in the future. I feel more in control of my life and not living my life around my job. I have also created a new social network with health and physical activity at the centre of our friendships. The pandemic has taught me not to take things for granted and focus on what I can control and the NERS scheme has taught me what I put into my body is what I can get out of it. I have created a new lifestyle and will advocate the programme to anyone who will listen to me in the future.'* (April 12th 2020).

Supporting Essential Skills

- The Trust's Adult and Community Learning has three externally funded employability projects, which contribute to raising skill levels and improving career prospects across Blaenau Gwent. All projects have been extended until December 2022, bringing the total value of the projects to £3,543,291. Staff in all three projects participated in the Blaenau Gwent locality team's initiative during the pandemic and were placed on the Government's job retention scheme for two months. Since returning to their substantive roles, staff in all three projects have worked tirelessly to ensure that the deliverables and outputs for each project remain on target to avoid grant clawback by Welsh Government.
- The first project delivered through Adult and Community Learning is "Working Skills for Adults 2". This project aims to provide qualifications and support to those individuals who are in low-skilled and seasonal employment to enable them to improve their job sustainability and prospects. As at the end of March 2021, the project was just below its profiled number of 547 starts, with 73.5% of participants achieving a recognised qualification primarily in short courses, while the remaining 9% are enrolled on longer courses such as Supporting Teaching and Learning in Schools, which will complete in June 2021. A small number of participants have engaged with informal courses such as confidence building or CV writing which does not enable a qualification to be achieved.

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The project has formed strong links with local primary schools and childcare providers to deliver a range of short courses aimed at improving the skills and confidence of their employees.

- Bridges into Work 2 is the second project which is delivered through Adult and Community Learning. Its aim is to engage with those who are economically inactive or have been unemployed for over 3 years and reside in non-Community First areas. The project commenced delivery in January 2016 and robust marketing and delivery plans are in place to ensure that the project will remain on target for its delivery profile until December 2022. The project has engaged with 506 individuals with 25% already securing sustainable employment. The project to the end of March 2021 has sourced 155 voluntary work placements across Blaenau Gwent, enabling individuals to gain valuable transferable and employment related skills.
- The Nurture, Equip, Thrive project is designed to engage with those employed individuals who wish to improve their job sustainability. Individuals on the project are either under employed or have a work limiting health conditions. To date the project has engaged with 141 individuals, 53 of whom have reported an improvement to their employment through promotion, changing careers or increased responsibility at work plus 8 have returned to work after a period of absence. This project is unique in its offer to employed participants to engage with stress management and anxiety courses which are complemented with individual mentoring and support. The project has worked closely with the Trade Unions to expand the offer of stress management and anxiety courses to the workforce across Blaenau Gwent
- The core purpose of Adult Community Learning is to enable adults to develop to play a full part in life and work by providing support primarily through a curriculum focussed on improving essential skills. The target group for Adult Community Learning are those individuals who are not in full time education, training or employment. The curriculum offered by Adult Community Learning is benchmarked against targets which are agreed across the Coleg Gwent partnership. Aneurin Leisure achieved a successful completion rate 94.3% against a benchmark 93% for the academic year 2020/21. The GCSE results for 2020/2021 were extremely pleasing with 92% of English Language learners achieving A or B grades plus 100% of maths learners who took the intermediate or higher course achieved an A*- D grade, with 79% getting an A*-C grade.
- The pandemic and subsequently lockdowns meant that Adult Community Learning could not support the face-to-face informal learning which is delivered throughout the academic year. However, a weekly digital coffee morning was successfully delivered throughout the 12 months. The digital coffee mornings were learner led and included information sessions from partners such as Pet Therapy, Hedgehog Trust and the Integrated Wellbeing network. The service also delivered Zoom cookery sessions for parents and children which proved extremely successful and will now form part of the Adult Community Learning offer for 2021/22.

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Adult Community Learning Testimonial from Nurture, Equip, Thrive Participant:

Testimonial: Maria Lloyd *"I was first introduced to the Nurture. Equip. Thrive Project, through family who were attending another works project. I was introduced to Caroline who was very understanding and discussed how she could help me. We filled in a personal development form and saw that I was struggling with my confidence and my anxiety which caused me to feel stressed in my previous job role. Caroline then recommended that I attend different courses that the project offered to help me with my confidence and anxiety. Over the next few months, I completed different tasks and activities that helped encourage my confidence and make me feel less anxious being in work. I attended the confidence course that was run by Caroline and Michelle, who over the next months helped encourage my confidence and self-esteem and watched it grow as the course was nearing to the end. During this time, I met other people who like me was struggling with confidence and we all worked together as a group to overcome it. I found working in groups incredibly helpful as before I always felt uncomfortable working with someone I didn't know very well. I completed a number of different tasks to help as well as interview techniques. I also attended the anxiety course also run by Caroline and Michelle, I learnt so much about anxiety that I didn't know. I always felt scared to go to the toilets whenever I visited the cinema with my partner or my friends and never thought that it was linked to anxiety. During my time completing this course I learnt all different techniques to help me with my anxiety e.g. The worry tree and a breathing technique which I use on a daily basis. When both courses were complete, I still kept in contact with Caroline who helped me with my C.V. and sent me numerous different job opportunities while I was still working in my previous role. Even though the courses were finished I still visited both Caroline and Michelle and took part in different activities that they offered me, I even volunteered at Christmas to help out with craft making. I no longer wanted to work in my previous job role and decided on a completely different job that I trained for previously. N.E.T. Set me up with getting my DBS certificate where I can be certified to work with children safely again. Only a few months later I was offered a job in a Pre-School where I now currently work, and I feel like I'm living my dream job every day. I wouldn't be where I am today without N.E.T. Teresa, Caroline and Michelle. Those courses and the help that was provided have completely changed my life. I work 4 days a week which have much better hours suitable to my schedule, I have a better social life and attend the cinema at least once a month with my friends. Overall, I feel more confident, no longer anxious and so much more healthier within myself. I will be forever grateful to N.E.T. Thank you very much for the opportunity to improve my life.*

Marie Lloyd

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Tackling Inequalities

- Adult Community Learning delivers essential skills which are free at point of delivery to all individuals over the age of 16. Essential Skills includes communication, English for Speakers of Other Languages, numeracy and financial literacy. Essential Skills classes target those individuals who have become disengaged with the education process. During this academic year over 600 individuals enrolled onto Essential Skills courses, all of which are designed to enable individuals to realise their potential and achieve their aspirations.
- Free swimming has now changed from a quantitative model to a qualitative, project-based model for under 16's and over 60's. The biggest changes have been made for the under 16's offer;
 - Fit and Fed project having a bespoke learn to swim pathway to take part in aquatics-based activities
 - Disability swimming, accessing the pool through the Disability Sports Development Officer free of charge.
 - 1 hour per week per centre for free unstructured swimming.
 - An allotted amount of free swimming through holiday periods and the summer.
 - Young carers initiative, collaborating with Social Services to provide 20 free swimming sessions.
- The over 60's free swim has also been updated as detailed below;
 14. There is now one day per centre per week where over 60 swimming is free of charge.
 15. There is a free aqua aerobics session for over 60's.
 16. There is a muscular skeletal pathway for older adults with mobility problems that is pool based. This is being run through the NERS scheme in partnership with the local GP's and physiotherapy department.
- The new approach has been set out to tackle the inequalities that are high on the agenda of the local authority as a whole.
- Library promotional packs and free books were distributed to local food banks within the borough during the summer months. These packs and bags were added to the food boxes and provided a means to reach vulnerable families. A number of new registrations resulted from this scheme.
- The service continued to promote equality, providing impartial information and welcoming everyone, regardless of race, age and gender. In February 2021 the service promoted stock online to celebrate LGBT month. Stock collections were also promoted during March 2021 for International Women's Day.
- Book Collections for Schools was also launched to compensate for the lack of school visits to libraries. Stock was delivered to schools, made up of reading choices made by pupils, including reading for pleasure and titles to support the national curriculum. Teachers commented that some children only have access to books from regular school visits to libraries, this scheme provided an opportunity to reach children. A number of deliveries of stock were also made to hub provision at schools in the borough.
- Libraries also played an important role in helping parents who were educating their children at home. Blaenau Gwent was a partner in a new scheme, working with BookTrust Cymru to enable parents to collect their Bookstart packs from local libraries, in the absence of clinic appointments.

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- The Library Service relaxed its policy on library membership during the pandemic. In addition to online registrations, we also implemented taking membership enrolments over the phone. This removed access barriers for those customers who are digitally excluded. This proved very successful, with an increase in referrals from external agencies, e.g. Care and Repair, Social Services, etc.
- The service worked with The Goodthings Foundation over 2020/21 to deliver census support through the Library Service. All six libraries were registered as support centres, with two members of library staff having training to enable them to be designated census advisors. A number of digitally excluded residents received help and support from this initiative. The Library Service also worked with 'We are Digital' to provide assisted digital support for residents needing help with the EU settlement scheme.
- Swimming lessons are offered in Welsh language format, utilising our Welsh Speaking instructors to deliver the sessions. There is also an option of Welsh only 1-2-1 swimming lessons dependant on instructor's availability.
- Bedwellty House & Park work in partnership with BGCBC Flying Start and Families First teams to deliver free weekly Wild Tots sessions for young people and their families to explore and enjoy the outdoors this was delivered intermittently as and when restrictions were lifted during the period, those who attended were appreciative of the activities going ahead as and when they could.
- Bedwellty House & Park delivered in partnership with Heads for Arts, the annual Arty Parky event which is a free family and community event for community members to participate in develop a mass community art masterpiece due to the 2020 local lockdown this still operated as a virtual event which was a great success.

Partnerships and Community Engagement

- During the lockdown periods the Friends of both Bedwellty House & Park and Parc Bryn Bach continued with the development of the sensory gardens, these will be tranquil and welcoming areas for the community. The Friends of volunteers felt being able to engage in some community gardening when they were able to go out individually was a positive impact on their mental health. It also helped with maintaining and having a presence in the Parks.
 - During 2020, which was a difficult time for many, the launch of the new children's play area at Parc Bryn Bach in June 2020, proved to be a huge success. A banded and limited entry system was put in place to ensure all outdoor covid guidelines were followed. The playground is an incredible structure delivered by Elbe Play. The play area would often be to the desired covid capacity throughout the June to September period of 2020. It has been well received by all and is a great addition to the park.
1. Bedwellty House & Park has continued to maintain and develop the partnership with Tredegar Town Council. While no events have been able to operate the Park has worked in collaboration in developing online virtual meetings for them to engage with the community and deliver key messages.
 2. Both Parc Bryn Bach and Bedwellty House & Park maintain excellent links with Gwent Wildlife Trust. Both Parks achieved Green Flag award status again in 2020/21, with Bedwellty House also receiving the Heritage Award and Parc Bryn Bach maintaining its status a wildlife reserve site.

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3. There is an established corporate partnership between Aneurin Leisure and Tai Calon within the sport and fitness sector of the Trust. Aneurin Leisure delivers corporate health checks for the Tai Calon workforce twice yearly (one conducted at Tai Calon head office due to COVID-19), this facilitates prospective members to membership conversion and helps engage their health, fitness, and wellbeing journey. The NERS team accesses referrals through Tai Calon's community team, with direct communication to their tenant who are applicable to the scheme.
4. A new partnership with Precor LTD UK (acquired by Peloton 31st March 2021) was established January 2021, whereby they won the tender to refurbish the gyms across our three Sports Centres. The equipment is due to be installed in April 2021 with state-of-the-art Cardio equipment for bespoke user experience, cutting edge gym layouts for multi-functional goal-based training, the most up to date technological advancements through Sony Advagym and a future proof project which inbuilds exponential development.

Case Study
Home Delivery Customers

During 2020/21 the Home Delivery Service has adapted to new flexible ways of reaching the most vulnerable members of our communities.

Betty, 80, from Ebbw Vale was referred to the service last year by library staff. Betty was a regular library user but needed to shield. She always enjoyed coming to the library with her daughter to choose talking books and large print books. From a telephone enquiry, it was suggested that the home delivery would be a good service for her. Betty's daughter has recently contacted the library to give her thanks to the service.

'My mother has been so pleased to be able to have her books again. What a marvellous service, thank you so much. As my mother's main carer, I have very little time to collect books for her. My mother reads about 5 books a week and listens to audio books too, so this is a great help, saves me carrying heavy bags from the library. Also, it is re-assuring to know all the deliveries are safe, using paper bags and with the books being quarantined, that is really important to my mother. – Betty's daughter.

Two new customers, from a sheltered accommodation in Tredegar, joined the Home Delivery service in Aug 2020. These new customers have both said that they have started listening to audio books since the start of the pandemic, as they have so much time on their hands.

'It is a nice distraction from all the worries of the world, to listen to a nice story and switch-off. I miss going out and seeing my family, the days are so long when you live alone, the stories help, breaking the day up'
'I've really got into audio books since the lockdown. I was never a big reader, but these are nice to have on in the background, it is nice to hear another voice in the flat, makes me feel less lonely'

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Martha, 70, is a new customer to the service. She lives in Brynmawr and suffers with poor mental health and has recently been diagnosed with Dementia. Although Joe has not met Martha in person, they have built up a good relationship over the phone. Weekly phone calls are made, where Martha will tell Joe about the book she has listened to. Martha has expressed how much talking books have helped her with her condition and has been 'delighted' with the service. Over the last couple of months, Martha has listened to 30 talking books and Joe has noticed how much brighter she sounds lately.

'I was an avid reader at one time, but I now struggle so much with my eyesight and I have lost my concentration too. The talking books have been so helpful. They have really helped my memory, I like to listen to books that I have read before as certain little things bring my memory back, which makes me smile. When Joe rings, we have a nice chat about what I liked about the book, I've started making notes, so that he can recommend to other customers. They lift my depression too. I listen as soon as I wake up and before I go to bed, I couldn't manage without them now, they are my little bit of happiness everyday, a lifeline to me during the pandemic! – Martha.

Tom, 81, has been a customer for a number of years. He has been shielding most of the year due to his chronic health conditions, COPD and diabetes. Before the pandemic, Tom was active and regularly went out to socialise. Joe has noticed that Tom wants to talk more and he has expressed to Joe that he has never felt so lonely. As a result, Joe makes additional calls to Tom for 'welfare chats' and Tom has expressed his gratitude by saying how much this has helped him.

'I am reading so much more in the lockdown, it has been a wonderful service to have books whenever I need them. I really miss the visit with Joe, but the phone calls have kept me going. When you live alone, it is nice to talk to someone, it is such a long day, staying at home all the time. I would never have thought a phone call would help so much. Joe has encouraged me to try different talking books, and I have really enjoyed them. Great escapism and keeps the blues away'

*(Joe-Home Delivery Library Assistant)

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Cultural Enrichment

- Aneurin Leisure's Arts and Cultural Service ensures that activities are closely aligned to the Health and Wellbeing of Future Generations Act, working particularly to tackle mental wellbeing, dementia and social isolation in the region. The aim is to deliver a quality, accessible and varied range of arts and cultural events and activities that will challenge, entertain and develop audiences of all ages providing opportunities to expand horizons and enhance lifestyles.
- Unfortunately, due to covid restrictions the Theatre remained shut for the entirety of 2020/21, however, this time was spent working with BGCBC to ensure a smooth transition of the arts to an alternative provider at the start of the 2021/22 financial year.
- The Library Service is well placed to extend cultural engagement because of their use by all social groups and their role as inclusive cultural hubs within communities.
- Local Studies research provision at Tredegar Library provides a wide range of materials supporting welsh culture and heritage. A Local community museum is also based in Tredegar Library, linking to library heritage services.
- The Heritage Forum and Tredegar Members delivered local heritage recordings and shared stories of days gone by monthly via social media platforms during the lock down period. They kept in touch with the House Management team with a plan of talks ready when the restrictions were lifting.

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Social Responsibility

- Public library services are a vital part of social infrastructure and during the pandemic it has highlighted the role of connecting communities. When people's daily lives are disrupted, we have found they look for places that provide a sense of belonging and support, our libraries provide that safe, trusted environment.
- The service delivered a number of digital engagement events that helped people feel connected to their local communities. By identifying an increase in enquires relating to family and local history, we worked with our volunteers in this area to provide support over the phone for detailed enquiries and signposted to the remote services of Ancestry and Find My Past. We also promoted various library online competitions, e.g. Lego challenges and World Book Day.



Ezekiel, winner of our online competition. – Quote from his mother.

'He was thrilled with everything. He's been studying space at home school this term and will be studying nature and the animal kingdom when he returns to school on Monday, so the books were just wonderful! Ezekiel is dyslexic and so this has been a wonderful way to help him develop an interest in books and libraries. Thank you'.

- Bedwellty House & Park shared and promoted a number of online activities, quizzes and information on social media platforms to try and maintain engagement with the community throughout the lockdown period. Team members were also engaged with throughout the period. During times of opening all be them sporadic, free and low-cost activities were offered to ensure a welcome option for all.

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- Parc Bryn Bach delivered a programme in conjunction with Gwent Police in the Summer 2020, to engage with young people to participate in Outdoor Adventure Activity. The young people who participated were identified as being at risk of being socially isolated, instances of anti-social behaviours or crime prevention. The sessions were well received with many of the young people gaining self-respect and gained confidences and skills they didn't know they had.

Local Business Partnerships

- Aneurin Leisure continues to offer local, regional and national organisations discounted membership as part of our Life Card membership scheme and our drive to improve health and wellbeing in the workplace. Corporate members are currently enjoying the corporate discounts in the area that Aneurin Leisure operates. This product combines reduced rates for i) gym memberships within our sport centres, ii) corporate hospitality and conferencing at Bedwelty House and Park and iii) Team Building at Parc Bryn Bach.
- New partnerships have been formed with numerous organisations to benefit the business and the local community. Below is a selection of the partnerships and the benefits associated:

Who	How
Valleys Regional Parks	Funding secured (£625,000) to build; <ul style="list-style-type: none"> - play area - bunkhouse - co-working hub
Regional Welsh Leisure Trusts	During Covid an agreement was made to allow access to gym members across all regional providers. This promoted staying healthy when travelling across county borders was prohibited.
BGCBC	<ul style="list-style-type: none"> - Throughout Covid staff supported BGCBC to maintain services which were stretched. - A partnership has been formed to deliver council services directly through the libraries following the closure of the Civic Centre.

- Catering across Aneurin Leisure sites work to utilise locally sourced produce and to support local businesses for it catering products. As well as the Kitchen Garden providing home grown fruit and vegetables to be utilised at Bedwelty House, the park along with other sites use the local milkman, local ice cream provider, local bakers, local grocers and the local brewery. The positive relationship with using local suppliers is very much welcomed by the suppliers and the community.

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Marketing and Communications

- The pandemic resulted in a mainly tactical approach to the marketing and communications for the Trust due to the restrictions placed on society.
- Our priority was to communicate our approach to the safety of members, visitors and staff of the Trust which resulted in on-site, social media and website communication aligned with the strategic approach of:
 - Reassurance – the safety of our customers and staff is our primary concern
 - Information – here’s how you stay safe
 - Engagement – this is how we support you
 - Inspiration – this is how to make the most of our facilities
- As restrictions eased, we communicated the reopening of our facilities stressing the importance of safety and reinforcing PHW and WG messaging.
- Working in partnership has continued to be of importance to promoting the developments and facilities that the Trust has to offer. Examples of these are:
 - The Trust has worked closely with the marketing and communications team at Blaenau Gwent County Borough Council to co-ordinate and reinforce messaging relating to health and wellbeing of the community including testing and vaccination centres and the impact on council services. In addition, the Bio-diversity team has supported us at Parc Bryn Bach and Bedwellty House and Park to improve the facilities and, in particular, improve the communication of the wildlife, flora and fauna at Parc Bryn Bach through improvement of the communication of the existing nature trails.
 - The Trust has continued to work closely with the Tourism Officer and the Destination Management Group (DMG) through sharing best practice, working with partners and helping to raise awareness of the benefits of the Trust’s facilities to the local community and wider potential audiences through Wales and beyond.
 - Welsh Government – in addition to the involvement with the DMG we have started communication with the Visit Wales team at Welsh Government to promote the parks’ facilities to a wider audience and will improve our visibility as the sites’ tourist facilities are improved, and the Trust’s websites are redeveloped.
 - Valley Regional Partnership (VRP) – the funding received through VRP for Parc Bryn Bach resulted in a new play area being opened. Unfortunately, due to the pandemic, a formal launch event wasn’t possible but we communicated its facilities and benefits widely whilst reinforcing the need for safety measures to be adhered to. In addition, the signage was improved throughout the park including highlighting key areas and directional signage, a map of the park’s facilities and a sign highlighting the history and heritage of the park. Refurbishment of the bunkhouse continued throughout the pandemic and a formal launch will be planned for the coming financial year.
 - Working with partners within the Public Service Board (PSB) sub-group, the Trust has actively communicated support and facilities available to the Blaenau Gwent community.

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- The Trust has continued a dialogue with Chwarae Teg throughout the year. We have communicated their support for female training throughout the Trust and will continue to explore ways of working in partnership with this organisation.
- Online communication has been of paramount importance throughout the year. It has reinforced the need to improve the websites for the Trust and its individual sites and ensure that they are on secure and consistent platforms for security and ease of updating.
- The priority was the Aneurin Leisure Trust website (aneurinleisure.org.uk) with the key objectives of the new site being:
 - To present a modern, professional and accessible portal for the Trust that can evolve and be updated easily.
 - To make the site more user friendly and easy to navigate and truly an umbrella for the Trust's activities with links to the parks' and sport centres' websites but retaining the main portal for ACL and libraries.
 - To highlight the Trust's charitable status.
 - For Parc Bryn Bach there was a need to reposition the park from activities-focused to a park that was a place where families and groups could 'discover more'.
 - The key objectives for the new site (parcbrynbach.co.uk) being:
 - To update the website with a new positioning that illustrates the wealth of opportunities that residents of Blaenau Gwent and all visitors to the park can discover and enjoy and thereby increase footfall.
 - To ensure that the website is updated to reflect all activities taking place and become the primary source of information for visitors resulting in a better UX and high repeat visits and conversion rates.
 - To improve retention through qualified data capture and pertinent and efficient Information, response and booking experience.
 - To ensure that the UX is clear and easy to navigate
 - To improve the website in terms of SEO, targeting families and sports enthusiasts.
- Both the Aneurin Leisure Trust and Parc Bryn Bach websites have been completed and are improving in terms of analytics with the bounce rate down to 1% for both sites (from 69% and 68% respectively).
- In addition, our social media channels have been key to ensuring that visitors and members are kept up to date with information. In addition to health and wellbeing communication to support partners, we have communicated a number of activities and services that have been available to the community when restrictions have eased particularly the services that libraries have reinstated and the online support from Adult Community Learning.
- Keeping staff appraised of activities and support across the Trust has continued throughout the year with monthly newsletters being sent to all staff. A new, confidential, staff survey has been developed to run bi-annually to gauge how our staff view the Trust and areas for improvement.

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Workforce and Workplace Development

- Aneurin Leisure recognises and fully appreciates that our employees are the key to the success of the Trust. The Trust employs c. 257 contracted employees (Full Time Equivalent 133) and in addition, utilises casual relief posts (i.e. 28 individuals at the end of March 2021) and is committed to the development, health and wellbeing of all.
- The Trust continues working towards a planned, systematic approach to improving our organisational effectiveness, one that aligns strategy, people and processes to achieve our commitment to continuously improve our customers' experience which is essential to achieving this. The Trust links training and the performance appraisals to our values and strategic priorities.
- The Trust continues to meet with the Trade Unions on a regular basis and has an excellent working relationship.
- The Trust has continued to work in partnership with TSW (Training Services Wales) and a number of frontline managers are currently completing training at Level's 3 to 5.
- Delivery of in-house training for Level 2 Food Safety, Level 3 Supervising Food Safety, Connect 5 Mental Health and Wellbeing, Digital Safeguarding and Mental Health for Tutors.
- All Sports Centre Recreation Assistants attended return to work Covid Compliant training and all staff have received online PPE training.
- New staff and workers receive the Trust's company Induction, day 1 covers the corporate induction whilst over the following 12 weeks they cover their Business Unit and their facility induction.
- Strategic Business Unit Managers are undertaking their performance management cycle process and identifying training needs which forms part of the Trust's annual Training and Development Schedule.
- Payroll processes throughout the financial year have become more streamlined through collaboration with the facilities' management team utilising Microsoft Teams and SharePoint. During the financial year, HR collaborated with IT move payroll paperwork to electronic to support the Trusts aim to be paperless by significantly reduced the usage of paper in the payroll process and the use of digital has improved efficiency throughout the facilities.

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FINANCIAL REVIEW

The group has returned a surplus of £526,501 before FRS 102 pension adjustments for the 12-month period to 31 March 2021, of which £84,376 is from restricted funds. The trading subsidiary, LLT limited has contributed £9,480 to the group surplus.

	£
Group surplus pre-FRS 102 pension adjustments	526,501
Less excess of FRS 102 DB pension cost recognised in P&L over employer contributions	(707,000)
Net outgoing resources per SOFA	(180,499)
Less actuarial loss on pension fund	(5,155,000)
Net movement in funds per SOFA	(5,335,499)

On 1 October 2014 the Trust was admitted to the Greater Gwent Local Government Superannuation scheme (LGPS), a defined benefit scheme. The funding deficit accruing to 30 September 2014 in respect of employees relocating to Aneurin Leisure was retained by Blaenau Gwent County Borough Council (BGCBC). The Trust is, therefore, only responsible for any increase in liabilities occurring after the transfer date, with the Authority acting as a guarantor for the previously accrued net deficit. The pension deficit on an FRS 17 basis on the 1 October 2014 is £4.432m and this deficit remains the obligation of BGCBC; an asset of £4.432m is included in these accounts to reflect this. The pension liability on an FRS 102 basis as at 31 March 2021 has increased to £12,267m from £6,405m in 2020, thereby generating a cumulative actuarial pension loss of £7.835m since 1 October 2014.

Principal funding sources

Within the period the Trust received £3,232,688 as a management fee from Blaenau Gwent County Borough Council. Grant income for the period amounted to £3,610,665 and the majority of the remaining income was received from our customers.

The income is used to fund the operating costs of the facilities from which we deliver our charitable objectives.

Financial management

The Trust utilises key performance indicators (KPI) to assist in the financial management of the business. Some of the KPI measures include:

- Staff costs as a % of income: 2020/21 69% (2020 68%)
- Staff costs as a % of total resources expended: 68% (2020 61%)

It should be noted that the FRS 102 pension adjustment makes a significant impact. If the 2020 figures are adjusted to remove the FRS 102 increase in the pension service cost the staff costs as a % of income reduces to 54% and the staff costs as % of expenditure reduces to 53%.

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Reserves policy

It is the Trust's policy to build up over time sufficient reserves to meet its charitable objectives on a sustainable basis and cover the risks that the Trust faces.

The Trust aims to build up reserves to fund working capital. All annual surpluses not allocated to fund working capital are available to fund investment in property and equipment to improve service quality. The Trust aims to maintain a minimum unrestricted reserve balance of £750,000, excluding any actuarial gains or losses and recognises the need to increase its current level of reserves.

At 31 March 2021 the restricted reserves amounted to a surplus of £522,127. The unrestricted income reserves excluding the DB pension reserve amount to a surplus of £845,799 (2020: £403,674). The pension reserve amounted to a deficit of £7,835,000

As at 1 October 2014 the pension deficit of £4,432,000 (FRS17 basis) is the responsibility of Blaenau Gwent County Borough Council.

Key risks

The Trust has a 20-year contract which commenced on 1 October 2014 with BGCBC with a review process built in during years 3 and 4 to review overall performance in advance of agreement to continue with the Trust for the following 5 years.

As part of the contract, BGCBC service management fee is agreed at the start of each 5-year period and reviewed annually on progress. The key challenge facing the Trust is to grow the income and control expenditure to support the contracted management fee.

If unsuccessful with attracting funding through various means including the Council, as well as providing investment into key assets, this will limit the Trust's ability to reduce its dependence on the management fee.

The Trust received £3.611m (2020: £1.605m) of grant income in the year, equating to 47% of total incoming resources. The increase in grants this year relates to £1.992m of Covid funding. In the event that the grant income is reduced in future years associated expenditure currently funded by the grants would also need to be reduced.

PLANS FOR THE FUTURE

The Trust has agreed another 5 years delivering the services for BGCBC which will be reviewed at the end of Year 3.

During 2021/22 the Trust will be installing a community working hub with funding secured through Welsh Government. This product will support the Welsh Government initiative to achieve 30% of office workers continuing to work from home in the future. Other plans include exploring a full upgrade of the caravan site to maximise the income potential alongside all other activity investments that have taken place at Parc Bryn Bach.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

Life Leisure Trust is a charitable company limited by guarantee as defined by the Companies Act (2006). The charity is governed by its Memorandum and Articles of Association which establishes the objects and powers of the charitable company.

The Trustees

The Trustees are also the Directors in accordance with the Companies Act 2006. The Board is made up of up to eleven Trustees consisting of one employee Trustee, up to two local authority Trustees and up to eight community Trustees.

Employee Trustees are appointed by the senior management team of the Trust for a period of three years.

The local authority, Blaenau Gwent County Borough Council, is entitled to nominate up to two individuals to the Board of Trustees and decide their period of appointment.

The community Trustees are appointed for a 3-year period, with recruitment process as follows:

- Advert placed in local newspapers, on social media (LinkedIn & Twitter) within the Trust facilities, on the Trust website and other advertising resources as appropriate inviting applications. An information pack is provided outlining the duties and roles of a Trustee and the application process, together with information on the Trust.
- Applications will be shortlisted based on criteria specified within the personal specification and job description and assessment of the applicants' particular skills and expertise to cover both community interest and commercial/business knowledge (such as Finance, Human Resources, Sales and Marketing).
- The Interview/Appointment Panel will comprise of three members and wherever possible panels will have a gender/race balance. Panel members should include two Trustees (Chair and/or Vice Chair, or other Trustee), a Trust Senior Officer (Director of Resources or Director of Operations) with support from the Human Resource Service, where appropriate. In circumstances where there is a need to involve more than three members on an interview panel, then this should be discussed in advance and agreed with the Human Resource Service (it may be necessary on occasions for additional Members to sit in on a panel to observe the process for developmental purposes).
- The appointment of Trustees will be made by the Board of Trustees following recommendations from the Interview/Appointment Panel and be based on not only the assessment of whether individuals are suitable to be Trustees, but also achieve a balance of skills on the Board. For example, it is important to have a balance of business skills and also geographical locations as well as interests (leisure, arts, community education, libraries, overall wellbeing, etc.)
- The Interview/Appointment Panel will recommend to the Board of Trustees of their preferred option to appoint a Trustee and following agreement to proceed, will confirm the offer to the selected candidate(s).

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- The offer of appointment to be a member of the Board of Trustees will be subject to satisfactory references being obtained.
- All Trustees are provided with the following documentation on induction;
 - i. Declaration of Interests form
 - ii. Rehabilitation of Offenders form
 - iii. Equality & Diversity Monitoring form
 - iv. Trustee Code of Conduct Policy
 - v. Trustee Confidentiality Policy
 - vi. Health & Safety Policy
 - vii. Equal Opportunities Policy
 - viii. Memorandum and Articles of Association
 - ix. Schedule of Matters

All Trustees are also members of the Charitable Trust which is limited by guarantee.

All Trustees receive induction training with regard to the organisation including its powers and objects and the Charitable Trust itself.

Trustees will be offered further training opportunities during their tenure.

Structure of the Charity

The Board of Trustees meets bi-monthly. The Charitable Trust operates a Finance sub-group to advise and report to the Board of Trustees.

A Corporate Director Team manages the day-to-day operations of the Charitable Trust, supported by a Senior Management Team.

Organisational Structure and Decision-Making Process

The Board retains overall accountability for the management of the Charitable Trust.

The day-to-day operations of the Trust are managed by the Trust's Corporate Directors and Senior Management Team. The Senior Management Team is given strategic direction by the Board of Trustees (the Board) regarding the provision and operation of the services.

The Charitable Trust operates a business planning process whereby strategic priorities and targets directed by the Board and shared with Blaenau Gwent County Borough Council flow from the business plan into quarterly reports and an annual delivery plan. This is fully embedded and central to our planning and budgeting cycles and drives operational performance.

Remuneration of Key Management Personnel

Remuneration of Key Management Personnel is reviewed annually alongside the other employees of the company by the main Board as part of the annual budget setting process.

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Related Parties

The Charitable Trust has a relationship with Blaenau Gwent County Borough Council, who provides funding in the form of a management fee to enable the Charitable Trust to carry out its charitable objectives.

The Charitable Trust owns 100% of the ordinary share capital of LLT limited. LLT limited rents camping and caravanning pitches at Parc Bryn Bach.

Co-operation with other organisations

As a community-based organisation operating throughout Blaenau Gwent, Aneurin Leisure structures large elements of its strategic planning and operational service delivery having due regard to partner aims and objectives, particularly Blaenau Gwent County Borough council. Work plans specifically identify how Aneurin Leisure will contribute to delivering on broader social agendas working with the health, education and voluntary sectors.

Risk Management

The Charitable Trust has developed a risk management plan to identify risks and risk mitigation measures at corporate level. The risk register is reviewed on a regular basis. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS TRUSTEES

Charity name: Life Leisure Trust

Trading name: Aneurin Leisure

Company registration number: 8951503

Charity registration number: 1159092

Registered office: Bedwellty House
Morgan Street
Tredegar
NP22 3XN

Trustees:	Date of Appt.	
Mr Lyn Evans – Chair	12/05/14	
Mrs Donna Hardman	12/05/14	
Councillor Wayne Hodgins	03/03/17	Resigned 10/12/18 Re-appointed 13/12/18
Councillor Lee Parsons	25/05/17	Resigned 16/4/21
Professor Jennifer Ames	24/08/17	
Mr Richard Dando	26/03/19	
Mr Stephen Priestnall	27/01/20	
Ms Andrea Smart	27/01/20	
Mr Stephen Dwyer	16/03/20	
Mr Stewart Healy	25/06/21	
Mr Ross Watts	25/03/19	Resigned 14/12/20

**Key Management
Personnel:**

Mrs Nichola Morden-Tew	Director of Resources
Mr Phillip Sykes	Director of Operations

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Bankers:	Barclays Business Banking South Wales Team 3 rd Floor Windsor Court 3 Windsor Place Cardiff CF10 3ZL
Solicitors (Employment Law):	Capital Law LLP Capital Building Tyndall Street Cardiff CF10 4AZ
Auditors:	Azets Audit Services Limited Chartered Accountants and Statutory Auditors 1-3 Waters Lane Chambers Waters Lane Newport NP20 1LA

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Statement of Trustees' Responsibilities

The trustees (who are also directors of Life Leisure Trust for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and the group and of the income and expenditure, of the charitable company and group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the Board of Trustees



Mr Lyn Evans
Trustee

Date 24/01/2022

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF LIFE LEISURE TRUST T/A ANEURIN LEISURE**

Opinion

We have audited the financial statements of Life Leisure Trust T/A Aneurin Leisure (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31st March 2021 which comprise the consolidated Statement of Financial Activities, the consolidated and parent Balance Sheet, the consolidated Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31st March 2021, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report⁶. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF LIFE LEISURE TRUST T/A ANEURIN LEISURE**

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF LIFE LEISURE TRUST T/A ANEURIN LEISURE**

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF LIFE LEISURE TRUST T/A ANEURIN LEISURE**

Use of our report

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

Sarah Case

Sarah Case FCA DChA
Senior Statutory Auditor
For and on behalf of
Azets Audit Services
Chartered Accountants and Statutory Auditors
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Date *27-01-2022*

Azets Audit Services is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

LIFE LEISURE TRUST T/A ANEURIN LEISURE
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	3	430	200	630	3,857
Charitable activities	4	5,589,094	2,049,322	7,638,416	8,358,558
Other trading activities	5	9,479	-	9,479	21,298
Total income and endowments		5,599,003	2,049,522	7,648,525	8,383,713
Expenditure on:					
Charitable activities	6	5,860,492	1,968,532	7,829,024	9,353,195
Total expenditure		5,860,492	1,968,532	7,829,024	9,353,195
Net (expenditure)/ income	7	(261,489)	80,990	(180,499)	(969,482)
Transfers between funds	14/15	(3,386)	3,386	-	-
Other recognised gains/(losses):					
Actuarial (losses)/ gains on defined benefit pension schemes	19	(5,155,000)	-	(5,155,000)	4,179,000
Net movement in funds		(5,419,875)	84,376	(5,335,499)	3,209,518
Reconciliation of Funds					
Total funds brought forward	14,15	(1,569,326)	437,751	(1,131,575)	(4,341,093)
Total funds carried forward	15,16	(6,989,201)	522,127	(6,467,074)	(1,131,575)

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 41 -70 form part of the financial statements

LIFE LEISURE TRUST T/A ANEURIN LEISURE
STATEMENT OF FINANCIAL ACTIVITIES - CHARITY ONLY
(Incorporating the income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	3	18,396	200	18,596	3,857
Charitable activities	4	5,591,187	2,049,322	7,640,509	8,366,931
Total income and endowments		5,609,583	2,049,522	7,659,105	8,370,788
Expenditure on:					
Charitable activities	6	5,860,070	1,968,532	7,828,602	9,351,266
Total expenditure		5,860,070	1,968,532	7,828,602	9,351,266
Net (expenditure)/ income	7	(250,487)	80,990	(169,497)	(980,478)
Transfers between funds	14/15	(3,386)	3,386	-	-
Other recognised gains/(losses):					
Actuarial (losses)/ gains on defined benefit pension schemes	19	(5,155,000)	-	(5,155,000)	4,179,000
Net movement in funds		(5,408,873)	84,376	(5,324,497)	3,198,522
Reconciliation of Funds					
Total funds brought forward	14,15	(1,580,321)	437,751	(1,142,570)	(4,341,092)
Total funds carried forward	15,16	(6,989,194)	522,127	(6,467,067)	(1,142,570)

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 41 -70 form part of the financial statements

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2021**

		2021	2020
	Note	£	£
Fixed assets:			
Tangible assets	9	58,658	99,680
Current assets:			
Stocks	11	13,999	20,538
Debtors	12	5,466,159	4,873,530
Cash at bank and in hand		<u>1,248,082</u>	<u>1,881,367</u>
		6,728,240	6,775,435
Liabilities:			
Creditors: Amounts falling due within one year	13	<u>(986,972)</u>	<u>(1,601,690)</u>
Net current assets		<u>5,741,268</u>	<u>5,173,745</u>
Total assets less current liabilities		<u>5,799,926</u>	<u>5,273,425</u>
Defined benefit pension scheme liability	19	<u>(12,267,000)</u>	<u>(6,405,000)</u>
Net (liabilities)/ assets		<u>(6,467,074)</u>	<u>(1,131,575)</u>
The funds of the charity:			
Restricted income funds	14	522,127	437,751
Unrestricted income funds	15	845,799	403,674
Pension reserve	15	<u>(7,835,000)</u>	<u>(1,973,000)</u>
		<u>(6,989,201)</u>	<u>(1,569,326)</u>
Total charity funds	16	<u>(6,467,074)</u>	<u>(1,131,575)</u>

These financial statements were approved by the Board of Directors/Trustees on 20/01/2022

L Evans
Mr Lyn Evans
Trustee

The notes on pages 41 -70 form part of the financial statements

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
CHARITY BALANCE SHEET
AS AT 31 MARCH 2021**

		2021	2020
	Note	£	£
Fixed assets:			
Tangible assets	9	58,658	99,680
Investments	10	<u>1</u>	<u>1</u>
		58,659	99,681
Current assets:			
Stocks	11	13,999	20,538
Debtors	12	5,469,552	4,886,642
Cash at bank and in hand		<u>1,246,178</u>	<u>1,879,790</u>
		6,729,729	6,786,970
Liabilities:			
Creditors: Amounts falling due within one year	13	<u>(988,455)</u>	<u>(1,624,221)</u>
Net current assets		<u>5,741,274</u>	<u>5,162,749</u>
Total assets less current liabilities		<u>5,799,933</u>	<u>5,262,430</u>
Defined benefit pension scheme liability	19	<u>(12,267,000)</u>	<u>(6,405,000)</u>
Net (liabilities)/ assets		<u>(6,467,067)</u>	<u>1,142,570</u>
The funds of the charity:			
Restricted income funds	14	522,127	437,751
Unrestricted income funds	15	845,806	392,679
Pension reserve	15	<u>(7,835,000)</u>	<u>(1,973,000)</u>
		(6,989,194)	(1,580,321)
Total charity funds	16	<u>(6,467,067)</u>	<u>(1,142,570)</u>

These financial statements were approved by the Board of Directors/Trustees on 20/01/2022

L Evans
Mr Lyn Evans
Trustee

The notes on pages 41 -70 form part of the financial statements

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
CONSOLIDATED CASH FLOW STATEMENT
AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
Net cash provided by operating activities	20	<u>(633,285)</u>	<u>1,160,309</u>
<i>Cash flows from investing activities:</i>			
Purchase of property plant and equipment	9	<u>-</u>	<u>(6,685)</u>
Net cash provided used in investing activities		<u>-</u>	<u>(6,685)</u>
Change in cash and cash equivalents in the reporting period		(633,285)	1,153,624
Cash and cash equivalents at the beginning of the reporting period	20	1,881,367	727,743
Cash and cash equivalents at the end of the reporting period	20	<u>1,248,082</u>	<u>1,881,367</u>

The notes on pages 41 -70 form part of the financial statements

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

Legal form and address

Life Leisure Trust T/A Aneurin Leisure is a private company limited by guarantee incorporated in England and Wales. The registered office is Bedwellty House, Morgan Street, Tredegar, NP22 3XN.

Basis of preparation

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

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

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

No separate cash flow statement has been presented for the charity itself as the charity has taken advantage of the exemptions in paragraph 1.12 of FRS 102.

Group financial statements

These consolidated financial statements include the financial statements of Life Leisure Trust Limited (the charitable company) and LLT Limited its wholly owned trading subsidiary, made up to 31 March 2021.

These financial statements consolidate the results of the charity and its wholly owned subsidiary on a line-by-line basis.

The trading results of the subsidiary are disclosed in note 10 to these financial statements.

Going concern

The group made a surplus (before defined benefit pension adjustments) of £526,501 for the year ended 31st March 2021 of which £442,125 related to unrestricted funds. The trust is predicted to make a significant deficit for the financial year ending 31st March 2022. The deficit is largely due to the impact of covid-19 and the capacity restrictions in place.

After reviewing the trust's forecasts and projections to the 31st March 2022 and at the time of approving the financial statements the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Should support from the Welsh Assembly Hardship Loan not continue and capacity restrictions remain in place the trust will scale down operations as required.

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (continued)

The Trust were notified in August 2020 that Blaenau Gwent County Borough Council will continue with the Trust for a further 5 year period which will commence on 1st April 2021. Contractual arrangements including the funding arrangements are currently being finalised.

The trustees are of the view that on this basis, the charity is a going concern.

In light of Covid implications, the trustees are aware that there is uncertainty regarding:

- certain figures of both income and expenditure included within the forecasts and projections; and
- level of financial support from Blaenau Gwent County Borough Council

Fund accounting

The charity has various types of funds for which it is responsible, and which require further disclosure. These are as follows:

Restricted funds are earmarked by the donor for specific purposes. Grant income received to fund capital expenditure is held in restricted reserves. The balance is transferred to unrestricted reserves in future years at the same rates as to match the depreciation charges of the related assets.

Revenue funds restricted by the donor are matched against expenditure as appropriate.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. In addition to expenditure on the principal activities of the charity these funds can be held in order to fund capital expenditure.

Income recognition

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Certain income is received in advance of the provision of the relevant service and as such is deferred until the service commences.

The management fee is an unrestricted fund which is available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company. The income is invoiced and recognised in the period to which it relates.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably. Income from grants is deferred only when the terms and conditions of the grant permit the income to be deferred to future periods.

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (continued)

Turnover is the amount derived from ordinary activities, and stated after trade discounts, other sales taxes and net of VAT.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

4. Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees' report and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

An analysis has been provided for the charitable activities on a departmental basis.

The departments are defined as follows:

The departments are defined as follows:

- Training and Libraries
- Culture, Parks and Events
- Sports and Fitness
- Central Support Services

Costs where possible are attributed directly to the activity in which they relate. Where costs cannot be directly attributed to particular headings they have been allocated to activities based on income received in the year.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Netting off of income against expenditure

It is not the policy of the charitable company to show incoming resources net of expenditure.

Taxation

As a registered charity Life Leisure Trust T/A Aneurin Leisure is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (continued)

Fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses or in cases where fixed assets have been donated to the charity, at valuation at time of acquisition.

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

Fixtures, fittings and equipment	- 20% straight line
Plant and machinery	- 20% straight line
Motor vehicles	- 20% straight line
Computers equipment	- 33% straight line

Assets are capitalised at cost.

Impairment of Tangible Fixed Assets

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

Investments

Investments relate to 100% of the share capital of the charity's wholly owned trading subsidiary and is recognised at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value. Net realisable value is based on the estimated selling price after taking into account all further costs and excess stocks that are slow moving.

Cash and cash equivalents

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

Financial instruments

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

- **ACCOUNTING POLICIES (continued)**

Basic financial assets

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

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Financial liabilities

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

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

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

Derecognition of financial liabilities

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

Employee Benefits

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

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

Service Concession Agreements

The charity has service contracts with Blaenau Gwent County Borough Council for the maintenance and operation of the various theatres, libraries, community centres, leisure centres and parks owned by the Local Authority to which it has lease and management service contracts.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

• **ACCOUNTING POLICIES (continued)**

Property, plant and equipment

The buildings and equipment at the various locations are to be leased to the charity as part of the overall contractual relationships with Blaenau Gwent County Borough Council (BGCBC) but BGCBC maintain ultimate control of these assets. Accordingly the access to which the charity has in the use of these assets is to enable it to operate the various venues so that the charity can provide the public service it is contracted to provide, not to effectively own these public service assets. These assets are therefore not recognised on the charity's Balance Sheet.

Any new assets purchased by the Trust remain the property of the Trust.

Receipts

The charity receives agreed management fee income from BGCBC each year which is decreased on an annual basis as per the terms of the Funding and Management Agreement.

Pensions

The charitable company operates a pension scheme providing benefits based on final pensionable pay.

Full details of the Trust's retirement benefit arrangements are set out in note 19 being the Local Government Pension Scheme (LGPS).

This is a funded pension scheme meaning that the employer and employee pay contributions which are invested in a separate fund.

Blaenau Gwent County Borough Council (BGCBC) remain liable for the past service deficit that existed at the Trust's inception. The Trust is responsible for the LGPS movements after the commencement date; however the liability is indemnified by BGCBC.

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

19. ACCOUNTING POLICIES (continued)

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

Operating leases

The charity classifies the lease of gym equipment and motor vehicles as operating leases. Rental charges are charged on a straight line basis over the term of the lease.

20. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. The following critical accounting estimates and judgements have been made:

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimate, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 9 for the carrying amount of the plant and equipment and above for the useful economic lives for each class of assets.

Defined benefit pension scheme

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost (income) for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 19, will impact the carrying amount of the pension liability.

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

21. INCOME FROM DONATIONS AND LEGACIES

<u>Group</u>	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations	430	200	630	3,857
	<u>430</u>	<u>200</u>	<u>630</u>	<u>3,857</u>
<u>Charity</u>				
Donations	430	200	630	3,857
LLT Limited Covenant	17,966	-	17,966	-
	<u>18,396</u>	<u>200</u>	<u>18,596</u>	<u>3,857</u>

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

22. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
<u>Group</u>	£	£	£	£
Catering income	200,966	-	200,966	901,777
Class income	2,324	12,535	14,859	36,474
Educational income	7,407	19,183	26,590	48,605
Grants	1,600,114	2,010,551	3,610,665	1,604,793
Leisure centre income	221,840	-	221,840	1,760,746
Management fee	3,232,688	-	3,232,688	3,178,800
Park outdoor activities	30,695	-	30,695	53,069
Reorganisation funding & recharges	161,420	3,135	164,555	328,156
Room hire and rental	67,701	-	67,701	145,356
Sale of goods	4,845	-	4,845	44,363
Service Level Agreement	55,064	-	55,064	104,611
Shows and events	-	-	-	126,355
Sundry income	4,030	3,918	7,948	25,453
	<u>5,589,094</u>	<u>2,049,322</u>	<u>7,638,416</u>	<u>8,358,558</u>

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
<u>Charity</u>	£	£	£	£
Catering income	200,966	-	200,966	901,777
Class income	2,324	12,535	14,859	36,474
Educational income	7,407	19,183	26,590	48,605
Grants	1,600,114	2,010,551	3,610,665	1,604,793
Leisure centre income	221,840	-	221,840	1,760,746
Management fee	3,232,688	-	3,232,688	3,178,800
Park outdoor activities	30,695	-	30,695	53,069
Reorganisation funding & recharges	161,420	3,135	164,555	328,156
Room hire and rental	67,701	-	67,701	145,356
Sale of goods	4,845	-	4,845	44,363
Service Level Agreement	55,064	-	55,064	104,611
Shows and events	-	-	-	126,355
Sundry income	6,123	3,918	10,041	33,826
	<u>5,591,187</u>	<u>2,049,322</u>	<u>7,640,509</u>	<u>8,366,931</u>

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

i. INCOME FROM CHARITABLE ACTIVITIES (continued)

Grant income was received from the following sources:

<u>Group and charity</u>	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Arts Council of Wales	63,284	156,426	219,710	156,491
Blaenau Gwent County Borough Council	161,000	14,593	175,593	-
Caerphilly County Borough Council	-	11,200	11,200	-
Coleg Gwent	279,512	-	279,512	236,058
Coronavirus Job Retention Scheme	-	1,032,412	1,032,412	-
Denbighshire County Council	-	5,000	5,000	-
Disability Sports Wales	-	21,311	21,311	20,113
European Social Fund	-	427,539	427,539	478,235
Good Things Foundation	-	3,936	3,936	-
Learning & Work Institute	-	700	700	1,500
National Heritage	-	5,550	5,550	-
Neath Port Talbot County Borough Council	-	-	-	3,026
Public Health Wales	-	99,600	99,600	98,943
Sports Council Wales	40,682	211,612	252,294	230,019
Street Games	-	15,672	15,672	41,000
Wales Council for Voluntary Action	-	-	-	3,447
Welsh Government	1,055,636	5,000	1,060,636	335,961
	<u>1,600,114</u>	<u>2,010,551</u>	<u>3,610,665</u>	<u>1,604,793</u>

Income by activity:

	Group* £	Charity** £
Training and libraries	1,394,188	1,394,188
Culture, parks and events	813,389	803,910
Sports and fitness	1,238,221	1,238,221
Central support services	<u>4,202,727</u>	<u>4,222,786</u>
	<u>7,648,525</u>	<u>7,659,105</u>

* Group income includes donations and subsidiary trading income.

**Charity income includes donations and excludes subsidiary trading income

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

23. OTHER TRADING ACTIVITIES

<u>Group</u>	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Subsidiary trading operations	9,479	-	9,479	21,298
	<u>9,479</u>	<u>-</u>	<u>9,479</u>	<u>21,298</u>

24. EXPENDITURE ON CHARITABLE ACTIVITIES

<u>Group</u>	Direct £	Support £	Grants £	Governance £	Total 2021 £	Total 2020 £
Agency and subcontractors	49,954	-	-	-	49,954	318,319
Business support	619,476	49,094	-	10,800	679,370	644,254
Catering costs	93,827	-	-	-	93,827	440,430
Defined benefit FRS102 recognised pension costs (note 19)	1,307,804	-	-	-	1,307,804	1,848,901
Depreciation	41,022	-	-	-	41,022	41,884
Events and show costs	891	-	-	-	891	107,737
Irrecoverable VAT	55,250	22,175	-	-	77,425	97,124
Other costs	440,269	-	-	-	440,269	452,805
Premises	978,700	-	-	-	978,700	1,229,637
Reorganisation costs	4,375	-	-	-	4,375	176,454
Social security	274,412	-	-	-	274,412	272,038
Wages and salaries	3,363,003	507,717	10,255	-	3,880,975	3,723,611
	<u>7,228,983</u>	<u>578,986</u>	<u>10,255</u>	<u>10,800</u>	<u>7,829,024</u>	<u>9,353,195</u>

LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

6. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

Charity	Direct £	Support £	Grants £	Governance £	Total 2021 £	Total 2020 £
Agency and subcontractors	49,954	-	-	-	49,954	318,319
Business support	619,476	49,094	-	10,800	679,370	644,240
Catering costs	93,827	-	-	-	93,827	440,430
Defined benefit FRS102 recognised pension costs (note 19)	1,307,804	-	-	-	1,307,804	1,848,901
Depreciation	41,022	-	-	-	41,022	41,884
Events and show costs	891	-	-	-	891	107,737
Irrecoverable VAT	54,832	22,175	-	-	77,007	95,449
Other costs	440,265	-	-	-	440,265	452,566
Premises	978,700	-	-	-	978,700	1,229,637
Reorganisation costs	4,375	-	-	-	4,375	176,454
Social security	274,412	-	-	-	274,412	272,038
Wages and salaries	3,363,003	507,717	10,255	-	3,880,975	3,723,611
	<u>7,228,561</u>	<u>578,986</u>	<u>10,255</u>	<u>10,800</u>	<u>7,828,602</u>	<u>9,351,266</u>

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

Expenditure can be attributed to:

Group	Direct £	Support £	Grants	Governance £	Total 2021 £	Total 2020 £
Training and libraries	1,398,994	234,907	-	-	1,633,901	1,554,318
Culture, parks and events	1,583,034	135,451	10,255	-	1,728,740	2,012,336
Sports and fitness	2,404,982	208,628	-	-	2,613,610	3,368,889
Central support services*	1,841,973	-	-	10,800	1,852,773	2,417,652
	<u>7,228,983</u>	<u>578,986</u>	<u>10,255</u>	<u>10,800</u>	<u>7,829,024</u>	<u>9,353,195</u>

Charity

Training and libraries	1,398,994	234,907	-	-	1,633,901	1,552,389
Culture, parks and events	1,582,614	135,451	10,255	-	1,728,320	2,012,336
Sports and fitness	2,404,982	208,628	-	-	2,613,610	3,368,889
Central support services*	1,841,971	-	-	10,800	1,852,771	2,417,652
	<u>7,228,561</u>	<u>578,986</u>	<u>10,255</u>	<u>10,800</u>	<u>7,828,602</u>	<u>9,351,266</u>

*Costs related to FRS 102 valuation of the pension scheme have been charged to the support category within Central support services and are not allocated across the business.

Support costs have been allocated to the activities based on income received in the year.

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

25. NET INCOME/(EXPENDITURE)

Net incoming resources are stated after charging:

	Total 2021 £	Total 2020 £
<u>Group and charity</u>		
Depreciation	41,022	41,884
Operating leases	60,869	93,264
<i>Auditors Remuneration:</i>		
Audit fees	9,250	8,325
Accountancy services	1,550	1,550
	<hr/>	<hr/>

26. STAFF COSTS

	Total 2021 £	Total 2020 £
<u>Group and charity</u>		
Wages and salaries	3,880,976	3,723,611
Social security costs	274,412	272,038
FRS 102 Pension service costs (see note 19)	1,157,000	1,707,408
	5,312,388	5,703,057
	<hr/>	<hr/>

Pension costs also include the impact of the FRS102 actuarial valuation of the service cost of running the DB scheme.

Redundancy costs totalling £3,183 are included in the above costs (2020: £160,648). There were no amounts outstanding at the year end (2020: £nil).

The total number of persons utilised throughout the year comprised a mixture of both contracted staff and relief workers. A number of individuals have only worked minimal shifts to support events. At 31 March 2021 and 2020 the Trust had 69 people in relief posts.

Staff numbers excluding relief workers:

	Headcount 2021	Headcount 2020	FTE 2021	FTE 2020
<u>Group and charity</u>				
Training and libraries	79	76	38.7	38.9
Culture, parks and events	47	49	25.3	30.2
Sports and fitness	95	97	55.9	55.2
Central support services	17	14	16.8	13.9
	<hr/> 238	<hr/> 236	<hr/> 136.7	<hr/> 138.2

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

27. STAFF COSTS (continued)

Key management personnel

The key management personnel of the charity received benefits totalling £163,761 (2020: £145,157).

These costs consist of gross pay, employers' national insurance contributions and employers pension contributions.

The number of employees whose emoluments amounted to over £60,000 for the period and to whom retirement benefits are accruing under a defined benefit scheme was:

	Total 2021 £	Total 2020 £
£60,000- £70,000	<u>2</u>	<u>-</u>

The amount of employers pension contributions paid in respect of the above employee for the period was as follows:

	Total 2021 £	Total 2020 £
Total contributions	<u>22,343</u>	<u>-</u>

Transactions with Trustees

During the period Donna Hardman, as the staff Trustee, received remuneration from her employment with the charity but not for her services as a Trustee.

The Memorandum and Articles of Association of the charity (paragraph 19.1) provides the charity with the legal authority to make such payments.

The employee is a staff representative on the Trustee board.

No Trustees were reimbursed for expenses during the current or prior period.

Related Party transactions

During the period the charity recharged its wholly owned trading subsidiary LLT Limited £2,093 (2020: £8,373) for admin, staff time and maintenance costs.

LLT Limited gift aided £17,966 (2020: £ nil) to the charity during the period.

As at 31 March 2021 the LLT owed the charity £1,910 (2020: the charity owed LLT £9,419).

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

28. TANGIBLE FIXED ASSETS

<u>Group and Charity</u>	Plant and machinery £	Computer equipment £	Fixtures and fittings £	Motor vehicle £	Total £
Cost					
At 1 April 2020	120,739	8,674	55,576	28,125	213,114
At 31 March 2021	<u>120,739</u>	<u>8,674</u>	<u>55,576</u>	<u>28,125</u>	<u>213,114</u>
Depreciation					
At 1 April 2020	58,313	5,741	31,677	17,703	113,434
Charge for the year	23,681	800	10,856	5,685	41,022
At 31 March 2021	<u>81,994</u>	<u>6,541</u>	<u>42,533</u>	<u>23,388</u>	<u>154,456</u>
Net Book Value					
At 31 March 2021	<u>38,745</u>	<u>2,133</u>	<u>13,043</u>	<u>4,737</u>	<u>58,658</u>
At 31 March 2020	<u>62,426</u>	<u>2,933</u>	<u>23,899</u>	<u>10,422</u>	<u>99,680</u>

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

29. FIXED ASSET INVESTMENTS - CHARITY

**Investments
in Group
undertakings
£**

Cost as at 31 March 2020 and 31 March 2021 1

Life Leisure Trust owns 100% of the ordinary share capital of LLT Limited, a company registered in England and Wales, company number 09236541. The registered office of the company is the same as the charity. LLT Limited rents camping and caravanning pitches at Parc Bryn Bach.

The results of the company for the year ended 31 March 2021 can be found below:

	Total 2021 £	Total 2020 £
<u>Profit and Loss Account</u>		
Turnover	9,479	21,298
Admin expenses	<u>(2,511)</u>	<u>(10,300)</u>
Operating profit	<u>6,968</u>	<u>10,998</u>
<u>Statement of changes in Equity</u>		
Balance brought forward	10,999	1
Profit and total comprehensive income for the period	6,968	10,998
Distributions to parent charity under gift aid	<u>(17,966)</u>	<u>-</u>
Balance carried forward	<u>1</u>	<u>10,999</u>
<u>Balance Sheet</u>		
Current assets:		
Cash at bank and in hand	1,911	1,580
Amount owed by parent	<u>1,483</u>	<u>22,531</u>
	<u>3,394</u>	<u>24,111</u>
Current liabilities:		
Amounts owed to group undertakings	<u>3,393</u>	<u>13,112</u>
	<u>3,393</u>	<u>13,112</u>
Net current assets	<u>1</u>	<u>10,999</u>
Capital and reserves:		
Called up share capital	1	1
Profit and loss reserves	<u>-</u>	<u>10,998</u>
	<u>1</u>	<u>10,999</u>

The results above are included in the consolidated accounts.

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

30. STOCK

	2021	2020
<u>Group and charity</u>	£	£
Shop items	6,010	4,656
Food and bar	7,989	15,882
	<u>13,999</u>	<u>20,538</u>

31. DEBTORS

<u>Group</u>	2021	2020
	£	£
<i>Amounts falling due within one year:</i>		
Trade debtors	558,149	37,189
Prepayments and accrued income	476,010	365,213
Other debtors	-	39,128
	<u>1,034,159</u>	<u>441,530</u>
<i>Amounts falling due after one year:</i>		
Underwritten pension balance	4,432,000	4,432,000
	<u>5,466,159</u>	<u>4,873,530</u>

Charity

<i>Amounts falling due within one year:</i>		
Trade debtors	558,149	37,189
Amounts due from subsidiary undertakings	3,393	13,112
Prepayments and accrued income	476,010	365,213
Other debtors	-	39,128
	<u>1,037,552</u>	<u>454,642</u>
<i>Amounts falling due after one year:</i>		
Underwritten pension balance	4,432,000	4,432,000
	<u>5,469,552</u>	<u>4,886,642</u>

The underwritten pension balances relates to the deficit on the LGPS scheme prior to the Trust's inception (see note 19).

Company registration number: 8951503
Charity registration number: 1159092



LIFE LEISURE TRUST T/A ANEURIN LEISURE
(A company limited by guarantee
and not having any share capital)

REPORT OF THE TRUSTEES, STRATEGIC REPORT AND
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Azets Audit Services
Chartered Accountants & Statutory Auditors
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

LIFE LEISURE TRUST T/A ANEURIN LEISURE

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**LIFE LEISURE TRUST T/A ANEURIN LEISURE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Foreword from the Chair of the Board of Trustees

It is a great pleasure to introduce this seventh annual review of Aneurin Leisure. Our mission is to “Improve Community Life” and I am pleased to say that we continue to deliver on this commitment through the services and programmes we provide to the residents of Blaenau Gwent.

We are at an exciting juncture in our development, as a young Leisure Trust, and we look forward to continuing to make a positive impact on creating healthier lifestyles whilst working with partners such as Ysbyty Aneurin Bevan Health Board, Sport Wales and Disability Sport Wales.

Once again, during a continuing tough and challenging financial climate, Aneurin Leisure (Trust) has delivered service improvements and achieved targets agreed in partnership with Blaenau Gwent County Borough Council. Access was granted to the Hardship fund to mitigate against the challenges faced by restrictions due to the Covid pandemic which has allowed the Trust to continue planned investment set out in the 10 year business plan to support continued growth and deliver on our mission statement.

Key investments were made across key areas of the business to place the Trust in the best possible position to recover, which included a full refurbishment of all three Sports Centre gyms consisting of new flooring, brand coloured redecorating and new cardiovascular and resistance equipment. The successful tender was sought to embrace the latest digital developments within the health and fitness industry which will help to provide value for money to our users in the event of future lockdowns.

Parc Bryn Bach also benefited from additional investment with the upgrade of the visitor centre, showers and the implementation of new activity projects such as Mini Golf, Go-Karts and the ordering of a Caving container. These upgrades will help to develop the park as a destination for longer day trips.

The Library Service and Adult Community Education have continued consultation with the local authority and Coalfields Regeneration to discuss relocation plans to Trinity Chapel in Abertillery. This relocation will provide residents with improved town centre access and co-located services in a modern, refurbished building.

Catering & Hospitality achieved growth across the business unit sites, with public confidence in the quality of service remaining consistent across the business. Bedwellty House and Park continues to receive positive feedback with a 4.5* rating on Trip Advisor and 5* rating on Facebook for quality of food.

Since the inception of Aneurin Leisure, partnerships have been important to our success. As well as the key partnership with Blaenau Gwent County Borough Council, the Trust has developed many partnerships with agencies and organisations and the relationship with Ysbyty Aneurin Bevan Health Board is flourishing and key projects are arising as a result.

The National Exercise Referral Scheme (NERS) is an established partner on the Neighbourhood Care Network (NCN). The cluster design promotes joint working across practices and the integration of primary care services with key partners such as the Local Health Board, Local Authority and Third Sector. Clusters also have a key role in supporting local health needs assessments, allocating appropriate resources and forecasting the potential future demand on primary care. There have been multiple collaborative projects that have been established in these meetings including Fibromyalgia and Dementia working groups, with the NERS team delivering bespoke classes to contribute to the respective needs.

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The successes achieved across the Trust are in no small part due to the commitment of our employees. Once again, the staff have been our greatest resource, working extremely hard to deliver high quality services to our customers in our facilities and the communities of Blaenau Gwent. I would like to thank the entire team and all our partners for their contribution to the delivery of improved services across the area.

Finally, I would like to thank everyone who has contributed to the continued success of Aneurin Leisure during the year: our Trustees, staff, volunteers, funders and partners and in particular, Blaenau Gwent County Borough Council. Above all, I would like to thank the local community whose interests we serve, for their support and engagement over the past year.

**Lyn Evans
Chair
Board of Trustees**

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The trustees are pleased to present their annual directors' report which incorporates the strategic report, together with the financial statements of the charity for the year ending 31 March 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objects of the charity, as set out in its Memorandum and Articles of Association, are:

- to provide or assist in the provision of both indoor and outdoor facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life;
- to promote community participation in healthy recreational activities;
- to provide or assist in the provision of community facilities to be available to all sections of the community without distinction, including use for meetings, lectures and classes and/or other forms of recreation and leisure time occupation with the object of improving the conditions of life for all those who use the facilities;
- to advance the education of the public in the arts through the provision of a theatre/ arts development;
- to advance education in the arts by the establishment and maintenance of an art gallery and/or museum;
- to advance the education of the public through the provision of a library;
- to provide, maintain and equip parks with the object of advancing public education, with particular regard to horticulture, arboriculture, wild plants and wildlife;
- to preserve buildings of historic or architectural importance;
- to develop the capacity and skills of members of the socially and economically disadvantaged community in such a way that they are better able to identify, and help meet, their needs and participate more fully in society; and,
- to pursue such other charitable purposes analogous to any of the above as the Trustees in their absolute discretion shall determine (together the "Objects").

To carry out any other charitable activity subject to the prior written consent of the Charity Commission for England and Wales.

Public benefit

The Trustees confirm that they have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. The Trust considers how planned activities support its vision of improving community life through Leisure, Learning and Culture which benefits the local population served by the charity. The Trust aims to deliver social outcomes that improve health and wellbeing whilst encouraging staff to strive to improve the quality of service delivery in a commercially sustainable way.

Some of the key activities undertaken in relation to the objects of the charity and to further the charities purpose for the public benefit are outlined on pages 5 - 21

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STRATEGIC REPORT

ACHIEVEMENTS AND PERFORMANCE

- These accounts represent trading for Aneurin Leisure for the period 1 April 2020 – 31 March 2021.
- Aneurin Leisure has maintained a strong relationship with Blaenau Gwent County Borough Council.
- The Library Service achieved all 12 of the core entitlements of the Welsh Public Standards.
- During 2020/21 further discussions took place to develop the relocation of Abertillery Library to Trinity Chapel. Coalfields Regeneration Trust, the Local Authority, Adult Community Learning and the Library Service have progressed the plan with timescales being scheduled for April 2022.
- A working group was established to discuss the implementation of Community Hubs within local libraries. Regular meetings were held and visits to libraries were arranged throughout 2020/21 to discuss delivery of this new service. This joint venture will transform the way in which residents engage with the council, offering face-to-face support through the six libraries. It will link closely with other library services, increasing footfall and will further develop the role of libraries as vital community hubs. The new service is planned to be launched in the first quarter of 2021/22.
- There were 17,976 electronic downloads (77% increase from previous year), 25,543 book loans and 1,532 call and collect visits.

Who used and benefited from our services?

The Charitable Trust provides leisure, learning and cultural activities to the residents of Blaenau Gwent. Whilst some sections of the community are affluent, many are not and some 21 per cent of areas fall in the 10% most deprived areas in Wales and overall, the majority of its areas are more deprived than the Wales average.

The Charitable Trust is responsible for the operation, management and development of the following:

- Three Sports Centres (including Sports Development and NERS Facilitators)
- Four Learning Action Centres
- Six Libraries
- *An Arts/Cultural Venue -
- Bedwellty House & Park
- Parc Bryn Bach

*The Metropole Theatre remained closed throughout the 2020/21 financial year due to covid restrictions
By offering a wide range of products and activities, individuals of all ages can participate.

User/Footfall Statistics - 1 April 2020 – 31 March 2021

	2020/21	2019/20
Sports Centres	*68,021	598,422
Libraries	**3,100	305,343
Learning Action Centres	***21,203	151,869
Parc Bryn Bach	****	542,537

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*Sports Centres were closed until mid-August, followed by a 2-week firebreak and a further lockdown 20th December 2021. Facilities did not reopen until May 2021. During the re-opening all activities were severely restricted due to capacity numbers allowed and social distancing.

**Cwm Library (operated a Post Office service only and was the first service to resume on 26th May 2020 and this continued throughout the year)

Call and Collect numbers were recorded manually, as footfall counters did not pick up, as collection was at entrance. Customers returning books are also included in this, again approx figures, as manually recorded. Browsing by appointment and PC use by appointment was implemented in the Autumn of 2020 and continued until Christmas 2020, these figures are also included.

***The Learning Action Centres opened back up in September 2020 following the closure for Covid-19.

**** Footfall counters were faulty throughout the year and have been upgraded for future reporting

Getting Young People and Communities Active

Sports Development

The Sport Wales additional lottery investment for the last 5 years has been combined into one pot (e.g. LAPA) to enable the Gwent region to work collaboratively to impact on the Vision For Sport in Wales and the population of Gwent. This will continue during the 2021-22 funding cycle. The regular communication and dialogue among Local Authority officers has provided a platform for continuous learning and the sharing of good practice and innovation over a number of years. The sharing of what works and what doesn't, across the Gwent region means 'Active Gwent' and individual local authorities are in a strong position to submit Partnership Agreements based on local insight, experience, and knowledge of our areas.

Sports Development will continue to deliver inspirational, engaging, high quality sport and physical activity programmes, projects and interventions, particularly for children, young people and their families which are insight led and aligned to Sport Wales investment priority areas:

- Foundations
- Participation
- Progression
- Performance
- Succeed
- Growing Capability, Capacity and Confidence

We aim to support and deliver:

- The Foundation and Participations priorities via physical Literacy development, Primary School Sport, Secondary School Sport and Community Sport.
- The Progression and Performance priorities via our Club Development, Partnerships with NGBs, and Sustainability of Grassroots Sports programme.

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- All programmes will be driven by insight gathered from a number of different sources. Extra-curricular secondary school sessions will be selected based on the latest School Sport Survey (SSS) data and the latent demand. A number of health and wellbeing interventions for secondary schools will be shaped by the School Health Research network data (SHRN). That data stated that a number of children are not meeting the required amount of physical activity minutes per week. A bespoke intervention was implemented to engage with the wider family to help support individuals.
- 2018 Primary School SSS data presented a significant decrease of sport and physical activity including the number of minutes of PE being delivered during curriculum time. As a result, support packages have been created and delivered to a number of Primary school staff. There was a focus on adapting their current curriculum to the new one. This support will continue throughout the next year and will help the Primary school phase reintroduce sport and physical activity opportunities.
- The cross-cutting workforce development programme undertaken across the county borough includes playmakers; ambassador programme, coach education and officer training will contribute to growing capability, capacity and confidence priority.
- The Sports Development team will ensure to promote equality throughout all of our provision and programmes. The main objective is to continue to offer sport and physical activity that is accessible to all. Disability inclusion sessions are integrated into all community and school provision.
- All coaches and staff have completed disability inclusion training to allow all sessions to be inclusive. The Admiral play together programmes has been installed into the Primary School Package, which is delivered to all schools.
- Disability partnership community engagement has developed with a number of local trusted organisations (LTOs) working together to ensure high quality inclusive sessions are delivered within local communities. Families First, Barnardos and other agencies are working alongside Sports Development to establish physical activity sessions within their programmes. These partnerships will continue to create and develop opportunities for everyone.
- The Us Girls brand in Blaenau Gwent has created a legacy that will continue far beyond the brand itself. Both the brand and the delivery tool is still very much utilised in Blaenau Gwent in order to engage with inactive and semi-active females. The 'female only' setting that the project promotes gives young women and girls the confidence to attend sessions and participate in activities in a safe and fun environment without the fear of being judged. Volunteer-led and participant centred sessions remain at the forefront of our project, with an emphasis on engaging the 'right' target group into a more physically active and sporting lifestyle.
- The Us Girls project in isolation created opportunities for local women and girls but lacked the sustainability required for long term engagement. The development of Blaenau Gwent's Community Sport model in particular, has streamlined the women and girls offer in Blaenau Gwent and embedded the offer alongside new and existing provision. Provision is also delivered in partnership with all four of the secondary schools in Blaenau Gwent, to provide extra-curricular opportunities for female pupils aged 11 to 16.

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- Blaenau Gwent's Community Sport model has created a gateway to local 'hard to engage' communities and has provided a platform for young people living in the area. Community Sport in Blaenau Gwent aims to encourage local young people to become more physically active in a safe and fun environment. Delivered in the community, for the community; sessions are current and vibrant, and are delivered by the 'right people', at the 'right time', in the 'right place', for the 'right price', and in the 'right style'. 1 in 3 young people grow up in poverty with only 42% of those from the most deprived households taking part in physical activity 3 or more times a week. With us unable to deliver of the 5 rights the offer had to be adapted. The introduction of the Family Engagement Project – FEP has been introduced to help support families who are not engaging in sport or physical activity.
- Community Hubs were due to be established at 4 Primary Schools – selected from the Social Services in the schools' programme. Those hubs would provide regular weekly activity for all the family. Families will be referred into the programme and will receive bespoke support via 1-1 consultations. Once barriers have been identified, they will then receive support in helping them remove them. Funding for courses, free gym memberships, clothing / equipment. A training programme will also be made available. Training will include first aid, safeguarding, nutrition, mindfulness.
- With facilities often closed and sport opportunities limited all projects and interventions have to have the ability to adapt to ensure the target audience is being reached. A number of interventions have been digitalised to help as many people via school and community settings access these opportunities.
- For those accessing services via community settings, they may not always have the technology available as a school setting would. Digital poverty is high within the area for a number of demographics. To allow everyone to access sport and physical activities sporting equipment was provided to families and that will continue should face-to-face delivery be limited.
- The introduction of providing sporting activity packs to families who have been referred to us have been very successful and that intervention will continue.
- Working with the local authority's Youth Team and their Positive Futures Programme will allow the continuation of Community Safety, Youth Engagement and Sport and Alternative Education provision. Positive Futures in Blaenau Gwent aims to connect detached youth provision to sport and physical activity. There are a number of high anti-social behaviour hotspots within the area. The level of criminal activity from young people within those areas that have seen high level of engagement has significantly reduced. Friday night football sessions in conjunction with the Cardiff City foundation are extremely popular.
- The Free-Swimming Initiative has a greater emphasis on qualitative projects for the under 16's. The open access for the over 60's has been replaced with individual days across the 3 sports centres which made way for more innovation through the under 16's element.
 - There has been a collaborative project between the Sports Centres and Sports Development through the Fit and Fed programme, which was halted in March 2020 due to the COVID-19 pandemic. Prior to this 20 young people attended the sessions (case study below), giving some the aquatic opportunity in the hardest to reach areas (as according to the Welsh index for Multiple Deprivation WIMD report).

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- An AYP (Active Young People) swimming programme for those children in Year 7 that didn't meet the Key Stage 2 criteria in Year 6 in the Nofio Ysgol programme. A member of the Sports Development team collaborates with the PE departments across the borough to identify individuals and conduct sessions.
- A collaborative project with Families First Blaenau Gwent (Social Services) has been designed for those youngsters classed as 'Young Carers.' A swimming card with 10 free sessions for the Young Carer to access all public swim sessions across the 3 sports centres. There are 56 young carers that have been identified for the scheme.
- Finally, another collaborative project with Flying Start and their ELKLAN speech and language programme. The Trust has tailored an aquatic activity with speech and language development through the medium of singing.

All infographics are yet to be complete due to the programmes remaining unfinished due to COVID-19 and hope for a resumption to all projects soon.

- Swimming lessons resumed in November 2021, after the first COVID-19 lockdown, for a 6-week period prior to the second lockdown in December 2020. The occupancy in the sessions across the 3 Sports Centres ran at 42% (662 participants returned from previous 1,589) prior to March 2020.
- Park Run delivered virtual runs during the lockdown period of 2020/21 with not a single physical race taking place during this time period due to the restrictions in place of mass gatherings and events. Weekly runs became virtual and individual, however, engagement and morale was maintained as best possible throughout.

Support for National Health Initiatives Aimed at Improving Overall Wellbeing

- 640 'welfare' /keep in touch calls were made to vulnerable customers. Telephone contact proved a vital support to otherwise, isolated people.
- The service promoted a variety of national health campaigns through our digital channels, promoting relevant stock which was available through e-books or through call and collect. Key online promotions included;
 - Men's Health Week
 - World Mental Health Day January
 - Time to Talk Day (Mental health awareness)
 - Blue Monday promotion linking with MIND
- The Home Delivery Service recommenced in June 2020, although visits into homes were suspended, many customers enjoyed talking to the staff on the doorstep or in their gardens. Many older, vulnerable customers commented on how this helped their mental health and made them feel less isolated.
- The outreach mobile post office was the first service to recommence in May 2020. This was in response to discussions with the council and reacting to the needs of the local community

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- The Reading Well for Children scheme was launched in October 2020. This scheme provides helpful reading to support children's mental health and wellbeing. The books provide quality-assured information, stories and advice. Books have been chosen and recommended by leading health professionals and co-produced with children and families. Collections were loaned to hospitals and community groups and in hard-to-reach communities.
- The Summer Reading Challenge was launched as a digital challenge and was promoted online through all social media channels. Over the school holidays marketing was targeted to reach families, promoting call and collect to support the summer reading challenge. Free craft activities were also distributed, included in the call and collect bags.
 - In response to the pandemic Adult Community Learning successfully delivered all 56 courses through a blended learning model. Following the successful application of the grant from Welsh Government, learners were given the appropriate support and resources to move seamlessly from classroom-based delivery to remote learning.
 - The NERS (National Exercise Referral Scheme) was unfortunately postponed for the entirety of 2020/21 period. The facilitators were retained due to being funded by Public Health Wales and conducted health, fitness and well-being content and conversations as detailed below;
 - Virtual delivery was prioritised during this time with over 400 exercise, self-help and motivational videos created with over 300,000 views from participants.
 - Phone calls were made bi-weekly to clients that were on the scheme during the postponement, with 980 calls being made during this period.
 - 344 home programmes were designed for clients postponed, to keep active and healthy during the pandemic.
 - 4 collaborative wellbeing engagement meetings for Blaenau Gwent were held to work on health and wellbeing interventions for the community. A wellbeing DVD was made for those individuals who couldn't access social media. 54 DVDs were given out to those in the community.
 - A Virtual Wellbeing weekend was delivered and run for the whole community. 24 fitness classes and 6 education wellbeing sessions were delivered over the weekend, with 702 participants taking part.
 - An Everest stair climb challenge was undertaken by the team to lift spirits and raise funds for our local charity partner Hospice of the Valleys. £2,462 was raised for the charity and 119 individuals took part alongside the team of 4.
 - The over 60s free swimming returned in September 2020 to December 2020. This encompassed an offering of 3 days free swimming (during public swimming sessions) for the over 60's community across all Sports Centres. There was an additional structured activity (Aqua Aerobics) incorporated as part of the offer.

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- The Trust received a grant of £13,125 to develop wellbeing activities for the over 60's demographic. The grant was accepted in January 2021 (during the second lockdown), much of the grant was spent on instructors delivering virtual fitness class delivery. Part of the funding was utilized to develop a virtual walking tour of Blaenau Gwent. The routes were incorporated into the Strava application for participants to progressively improve their cardiovascular fitness, via a 10-week walking plan. High-definition filming equipment was purchased to give a better viewing experience to the end user and the kit has been utilised to film a series of fitness sessions that have been archived for participants. The filming equipment was also used to develop a digital literacy webinar series to aid the over 60's demographic in this 'digital age.'
- Bedwellty House & Park became a Covid vaccination centre from January 2021 to April 2021. The Health Centre from Tredegar occupied the venue on Mondays and Thursdays each week to roll out the vaccine programme. Staff from within the Park volunteered to ensure the vaccine centre staff were supported throughout the programme. Team Members also volunteered at the vaccine centre in the general offices.
- Bedwellty House and Parc Bryn Bach team members along with wider Trust officers, supported the Local Authority with the outreach community support roles, taking calls, supporting deliveries of goods to vulnerable and hard to reach community members and later the track trace protect programme.
- Parc Bryn Bach has continued a partnership with the Hospice of the Valleys, despite there not being any physical events during the 2020/21 period, support was given in raffles and virtual runs.
- Bedwellty House & Park continued to welcome and host the NERS Officer (National Exercise Referral Scheme) weekly to deliver health checks to those patients in the community who do not wish to attend a Sports Centre, providing them with an outreach service. While the service has been intermittent during the lockdown periods those who have accessed it have appreciated the locality.
- Bedwellty House & Park has welcomed back weekly Mini Mover sessions for parents/carers and their babies/toddlers to engage in a weekly music and movement session during periods of open. The outcome of the session has a dual achievement with the babies and toddlers learning skills through music and movement while the parents/carers have social interaction with others to share experiences of parenthood supporting mental wellbeing after having a child. This has again been intermittent during the year, however, went ahead as and when it could, ensuring guidelines were fully adhered to.
- Parc Bryn Bach in partnership with Adult Learning developed a weekly buggy walk around the lake followed by outdoor refreshments to engage with new parents for them to get out and enjoy like-minded company while adhering to all social distancing outdoor guidelines. Feedback has been collated and evidences a positive impact on the mental health of those attending.

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Case Study

Gareth, 59 came onto the scheme through the mental health pathway. He had a high-pressure directorship role and couldn't 'switch off' from work which led to self-destructive habits, such as binge drinking and eating a diet of high saturated fats and processed foods. He took some time off due to stress and was advised by the GP to visit his local Sports Centre with a referral to the NERS scheme. He joined the scheme in January 2020 on the mental health pathway and dedicated his time to getting fit, healthy, and work on his mental, physical and social wellbeing. His progress was halted in March 2020 due to the pandemic, but he managed to stay active following the virtual exercise programme delivered by the Exercise Facilitators and completed a home workout programme, also designed by the NERS team. He used the 16-week intervention to focus solely on his wellbeing, which improved all health criteria he was working towards;

Weight	92kg – 80kg*
BMI	29 – 24.5*
Waist	94 – 82cm*
Visual Analogue Score	64 – 54**
WEMWS	Improvements in 10 of the 14 questions
Activity levels	Sedentary – 5 days per week

*The measurements were taken by the individual at home due to lockdown

**participant experienced high anxiety due to COVID-19

Gareth has completed the scheme under COVID-19 restrictions (5 weeks with a home-based programme). Gareth has stated *'the NERS scheme has helped me so much, becoming more aware of what I am putting into my body and focusing on today, rather than living in the future. I feel more in control of my life and not living my life around my job. I have also created a new social network with health and physical activity at the centre of our friendships. The pandemic has taught me not to take things for granted and focus on what I can control and the NERS scheme has taught me what I put into my body is what I can get out of it. I have created a new lifestyle and will advocate the programme to anyone who will listen to me in the future.'* (April 12th 2020).

Supporting Essential Skills

- The Trust's Adult and Community Learning has three externally funded employability projects, which contribute to raising skill levels and improving career prospects across Blaenau Gwent. All projects have been extended until December 2022, bringing the total value of the projects to £3,543,291. Staff in all three projects participated in the Blaenau Gwent locality team's initiative during the pandemic and were placed on the Government's job retention scheme for two months. Since returning to their substantive roles, staff in all three projects have worked tirelessly to ensure that the deliverables and outputs for each project remain on target to avoid grant clawback by Welsh Government.
- The first project delivered through Adult and Community Learning is "Working Skills for Adults 2". This project aims to provide qualifications and support to those individuals who are in low-skilled and seasonal employment to enable them to improve their job sustainability and prospects. As at the end of March 2021, the project was just below its profiled number of 547 starts, with 73.5% of participants achieving a recognised qualification primarily in short courses, while the remaining 9% are enrolled on longer courses such as Supporting Teaching and Learning in Schools, which will complete in June 2021. A small number of participants have engaged with informal courses such as confidence building or CV writing which does not enable a qualification to be achieved.

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The project has formed strong links with local primary schools and childcare providers to deliver a range of short courses aimed at improving the skills and confidence of their employees.

- Bridges into Work 2 is the second project which is delivered through Adult and Community Learning. Its aim is to engage with those who are economically inactive or have been unemployed for over 3 years and reside in non-Community First areas. The project commenced delivery in January 2016 and robust marketing and delivery plans are in place to ensure that the project will remain on target for its delivery profile until December 2022. The project has engaged with 506 individuals with 25% already securing sustainable employment. The project to the end of March 2021 has sourced 155 voluntary work placements across Blaenau Gwent, enabling individuals to gain valuable transferable and employment related skills.
- The Nurture, Equip, Thrive project is designed to engage with those employed individuals who wish to improve their job sustainability. Individuals on the project are either under employed or have a work limiting health conditions. To date the project has engaged with 141 individuals, 53 of whom have reported an improvement to their employment through promotion, changing careers or increased responsibility at work plus 8 have returned to work after a period of absence. This project is unique in its offer to employed participants to engage with stress management and anxiety courses which are complemented with individual mentoring and support. The project has worked closely with the Trade Unions to expand the offer of stress management and anxiety courses to the workforce across Blaenau Gwent
- The core purpose of Adult Community Learning is to enable adults to develop to play a full part in life and work by providing support primarily through a curriculum focussed on improving essential skills. The target group for Adult Community Learning are those individuals who are not in full time education, training or employment. The curriculum offered by Adult Community Learning is benchmarked against targets which are agreed across the Coleg Gwent partnership. Aneurin Leisure achieved a successful completion rate 94.3% against a benchmark 93% for the academic year 2020/21. The GCSE results for 2020/2021 were extremely pleasing with 92% of English Language learners achieving A or B grades plus 100% of maths learners who took the intermediate or higher course achieved an A*- D grade, with 79% getting an A*-C grade.
- The pandemic and subsequently lockdowns meant that Adult Community Learning could not support the face-to-face informal learning which is delivered throughout the academic year. However, a weekly digital coffee morning was successfully delivered throughout the 12 months. The digital coffee mornings were learner led and included information sessions from partners such as Pet Therapy, Hedgehog Trust and the Integrated Wellbeing network. The service also delivered Zoom cookery sessions for parents and children which proved extremely successful and will now form part of the Adult Community Learning offer for 2021/22.

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Adult Community Learning Testimonial from Nurture, Equip, Thrive Participant:

Testimonial: Maria Lloyd *"I was first introduced to the Nurture. Equip. Thrive Project, through family who were attending another works project. I was introduced to Caroline who was very understanding and discussed how she could help me. We filled in a personal development form and saw that I was struggling with my confidence and my anxiety which caused me to feel stressed in my previous job role. Caroline then recommended that I attend different courses that the project offered to help me with my confidence and anxiety. Over the next few months, I completed different tasks and activities that helped encourage my confidence and make me feel less anxious being in work. I attended the confidence course that was run by Caroline and Michelle, who over the next months helped encourage my confidence and self-esteem and watched it grow as the course was nearing to the end. During this time, I met other people who like me was struggling with confidence and we all worked together as a group to overcome it. I found working in groups incredibly helpful as before I always felt uncomfortable working with someone I didn't know very well. I completed a number of different tasks to help as well as interview techniques. I also attended the anxiety course also run by Caroline and Michelle, I learnt so much about anxiety that I didn't know. I always felt scared to go to the toilets whenever I visited the cinema with my partner or my friends and never thought that it was linked to anxiety. During my time completing this course I learnt all different techniques to help me with my anxiety e.g. The worry tree and a breathing technique which I use on a daily basis. When both courses were complete, I still kept in contact with Caroline who helped me with my C.V. and sent me numerous different job opportunities while I was still working in my previous role. Even though the courses were finished I still visited both Caroline and Michelle and took part in different activities that they offered me, I even volunteered at Christmas to help out with craft making. I no longer wanted to work in my previous job role and decided on a completely different job that I trained for previously. N.E.T. Set me up with getting my DBS certificate where I can be certified to work with children safely again. Only a few months later I was offered a job in a Pre-School where I now currently work, and I feel like I'm living my dream job every day. I wouldn't be where I am today without N.E.T. Teresa, Caroline and Michelle. Those courses and the help that was provided have completely changed my life. I work 4 days a week which have much better hours suitable to my schedule, I have a better social life and attend the cinema at least once a month with my friends. Overall, I feel more confident, no longer anxious and so much more healthier within myself. I will be forever grateful to N.E.T. Thank you very much for the opportunity to improve my life.*

Marie Lloyd

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Tackling Inequalities

- Adult Community Learning delivers essential skills which are free at point of delivery to all individuals over the age of 16. Essential Skills includes communication, English for Speakers of Other Languages, numeracy and financial literacy. Essential Skills classes target those individuals who have become disengaged with the education process. During this academic year over 600 individuals enrolled onto Essential Skills courses, all of which are designed to enable individuals to realise their potential and achieve their aspirations.
- Free swimming has now changed from a quantitative model to a qualitative, project-based model for under 16's and over 60's. The biggest changes have been made for the under 16's offer;
 - Fit and Fed project having a bespoke learn to swim pathway to take part in aquatics-based activities
 - Disability swimming, accessing the pool through the Disability Sports Development Officer free of charge.
 - 1 hour per week per centre for free unstructured swimming.
 - An allotted amount of free swimming through holiday periods and the summer.
 - Young carers initiative, collaborating with Social Services to provide 20 free swimming sessions.
- The over 60's free swim has also been updated as detailed below;
 14. There is now one day per centre per week where over 60 swimming is free of charge.
 15. There is a free aqua aerobics session for over 60's.
 16. There is a muscular skeletal pathway for older adults with mobility problems that is pool based. This is being run through the NERS scheme in partnership with the local GP's and physiotherapy department.
- The new approach has been set out to tackle the inequalities that are high on the agenda of the local authority as a whole.
- Library promotional packs and free books were distributed to local food banks within the borough during the summer months. These packs and bags were added to the food boxes and provided a means to reach vulnerable families. A number of new registrations resulted from this scheme.
- The service continued to promote equality, providing impartial information and welcoming everyone, regardless of race, age and gender. In February 2021 the service promoted stock online to celebrate LGBT month. Stock collections were also promoted during March 2021 for International Women's Day.
- Book Collections for Schools was also launched to compensate for the lack of school visits to libraries. Stock was delivered to schools, made up of reading choices made by pupils, including reading for pleasure and titles to support the national curriculum. Teachers commented that some children only have access to books from regular school visits to libraries, this scheme provided an opportunity to reach children. A number of deliveries of stock were also made to hub provision at schools in the borough.
- Libraries also played an important role in helping parents who were educating their children at home. Blaenau Gwent was a partner in a new scheme, working with BookTrust Cymru to enable parents to collect their Bookstart packs from local libraries, in the absence of clinic appointments.

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- The Library Service relaxed its policy on library membership during the pandemic. In addition to online registrations, we also implemented taking membership enrolments over the phone. This removed access barriers for those customers who are digitally excluded. This proved very successful, with an increase in referrals from external agencies, e.g. Care and Repair, Social Services, etc.
- The service worked with The Goodthings Foundation over 2020/21 to deliver census support through the Library Service. All six libraries were registered as support centres, with two members of library staff having training to enable them to be designated census advisors. A number of digitally excluded residents received help and support from this initiative. The Library Service also worked with 'We are Digital' to provide assisted digital support for residents needing help with the EU settlement scheme.
- Swimming lessons are offered in Welsh language format, utilising our Welsh Speaking instructors to deliver the sessions. There is also an option of Welsh only 1-2-1 swimming lessons dependant on instructor's availability.
- Bedwellty House & Park work in partnership with BGCBC Flying Start and Families First teams to deliver free weekly Wild Tots sessions for young people and their families to explore and enjoy the outdoors this was delivered intermittently as and when restrictions were lifted during the period, those who attended were appreciative of the activities going ahead as and when they could.
- Bedwellty House & Park delivered in partnership with Heads for Arts, the annual Arty Parky event which is a free family and community event for community members to participate in develop a mass community art masterpiece due to the 2020 local lockdown this still operated as a virtual event which was a great success.

Partnerships and Community Engagement

- During the lockdown periods the Friends of both Bedwellty House & Park and Parc Bryn Bach continued with the development of the sensory gardens, these will be tranquil and welcoming areas for the community. The Friends of volunteers felt being able to engage in some community gardening when they were able to go out individually was a positive impact on their mental health. It also helped with maintaining and having a presence in the Parks.
 - During 2020, which was a difficult time for many, the launch of the new children's play area at Parc Bryn Bach in June 2020, proved to be a huge success. A banded and limited entry system was put in place to ensure all outdoor covid guidelines were followed. The playground is an incredible structure delivered by Elbe Play. The play area would often be to the desired covid capacity throughout the June to September period of 2020. It has been well received by all and is a great addition to the park.
1. Bedwellty House & Park has continued to maintain and develop the partnership with Tredegar Town Council. While no events have been able to operate the Park has worked in collaboration in developing online virtual meetings for them to engage with the community and deliver key messages.
 2. Both Parc Bryn Bach and Bedwellty House & Park maintain excellent links with Gwent Wildlife Trust. Both Parks achieved Green Flag award status again in 2020/21, with Bedwellty House also receiving the Heritage Award and Parc Bryn Bach maintaining its status a wildlife reserve site.

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3. There is an established corporate partnership between Aneurin Leisure and Tai Calon within the sport and fitness sector of the Trust. Aneurin Leisure delivers corporate health checks for the Tai Calon workforce twice yearly (one conducted at Tai Calon head office due to COVID-19), this facilitates prospective members to membership conversion and helps engage their health, fitness, and wellbeing journey. The NERS team accesses referrals through Tai Calon's community team, with direct communication to their tenant who are applicable to the scheme.
4. A new partnership with Precor LTD UK (acquired by Peloton 31st March 2021) was established January 2021, whereby they won the tender to refurbish the gyms across our three Sports Centres. The equipment is due to be installed in April 2021 with state-of-the-art Cardio equipment for bespoke user experience, cutting edge gym layouts for multi-functional goal-based training, the most up to date technological advancements through Sony Advagym and a future proof project which inbuilds exponential development.

Case Study
Home Delivery Customers

During 2020/21 the Home Delivery Service has adapted to new flexible ways of reaching the most vulnerable members of our communities.

Betty, 80, from Ebbw Vale was referred to the service last year by library staff. Betty was a regular library user but needed to shield. She always enjoyed coming to the library with her daughter to choose talking books and large print books. From a telephone enquiry, it was suggested that the home delivery would be a good service for her. Betty's daughter has recently contacted the library to give her thanks to the service.

'My mother has been so pleased to be able to have her books again. What a marvellous service, thank you so much. As my mother's main carer, I have very little time to collect books for her. My mother reads about 5 books a week and listens to audio books too, so this is a great help, saves me carrying heavy bags from the library. Also, it is re-assuring to know all the deliveries are safe, using paper bags and with the books being quarantined, that is really important to my mother. – Betty's daughter.

Two new customers, from a sheltered accommodation in Tredegar, joined the Home Delivery service in Aug 2020. These new customers have both said that they have started listening to audio books since the start of the pandemic, as they have so much time on their hands.

'It is a nice distraction from all the worries of the world, to listen to a nice story and switch-off. I miss going out and seeing my family, the days are so long when you live alone, the stories help, breaking the day up'
'I've really got into audio books since the lockdown. I was never a big reader, but these are nice to have on in the background, it is nice to hear another voice in the flat, makes me feel less lonely'

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Martha, 70, is a new customer to the service. She lives in Brynmawr and suffers with poor mental health and has recently been diagnosed with Dementia. Although Joe has not met Martha in person, they have built up a good relationship over the phone. Weekly phone calls are made, where Martha will tell Joe about the book she has listened to. Martha has expressed how much talking books have helped her with her condition and has been 'delighted' with the service. Over the last couple of months, Martha has listened to 30 talking books and Joe has noticed how much brighter she sounds lately.

'I was an avid reader at one time, but I now struggle so much with my eyesight and I have lost my concentration too. The talking books have been so helpful. They have really helped my memory, I like to listen to books that I have read before as certain little things bring my memory back, which makes me smile. When Joe rings, we have a nice chat about what I liked about the book, I've started making notes, so that he can recommend to other customers. They lift my depression too. I listen as soon as I wake up and before I go to bed, I couldn't manage without them now, they are my little bit of happiness everyday, a lifeline to me during the pandemic! – Martha.

Tom, 81, has been a customer for a number of years. He has been shielding most of the year due to his chronic health conditions, COPD and diabetes. Before the pandemic, Tom was active and regularly went out to socialise. Joe has noticed that Tom wants to talk more and he has expressed to Joe that he has never felt so lonely. As a result, Joe makes additional calls to Tom for 'welfare chats' and Tom has expressed his gratitude by saying how much this has helped him.

'I am reading so much more in the lockdown, it has been a wonderful service to have books whenever I need them. I really miss the visit with Joe, but the phone calls have kept me going. When you live alone, it is nice to talk to someone, it is such a long day, staying at home all the time. I would never have thought a phone call would help so much. Joe has encouraged me to try different talking books, and I have really enjoyed them. Great escapism and keeps the blues away'

*(Joe-Home Delivery Library Assistant)

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Cultural Enrichment

- Aneurin Leisure's Arts and Cultural Service ensures that activities are closely aligned to the Health and Wellbeing of Future Generations Act, working particularly to tackle mental wellbeing, dementia and social isolation in the region. The aim is to deliver a quality, accessible and varied range of arts and cultural events and activities that will challenge, entertain and develop audiences of all ages providing opportunities to expand horizons and enhance lifestyles.
- Unfortunately, due to covid restrictions the Theatre remained shut for the entirety of 2020/21, however, this time was spent working with BGCBC to ensure a smooth transition of the arts to an alternative provider at the start of the 2021/22 financial year.
- The Library Service is well placed to extend cultural engagement because of their use by all social groups and their role as inclusive cultural hubs within communities.
- Local Studies research provision at Tredegar Library provides a wide range of materials supporting welsh culture and heritage. A Local community museum is also based in Tredegar Library, linking to library heritage services.
- The Heritage Forum and Tredegar Members delivered local heritage recordings and shared stories of days gone by monthly via social media platforms during the lock down period. They kept in touch with the House Management team with a plan of talks ready when the restrictions were lifting.

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Social Responsibility

- Public library services are a vital part of social infrastructure and during the pandemic it has highlighted the role of connecting communities. When people's daily lives are disrupted, we have found they look for places that provide a sense of belonging and support, our libraries provide that safe, trusted environment.
- The service delivered a number of digital engagement events that helped people feel connected to their local communities. By identifying an increase in enquires relating to family and local history, we worked with our volunteers in this area to provide support over the phone for detailed enquiries and signposted to the remote services of Ancestry and Find My Past. We also promoted various library online competitions, e.g. Lego challenges and World Book Day.



Ezekiel, winner of our online competition. – Quote from his mother.

'He was thrilled with everything. He's been studying space at home school this term and will be studying nature and the animal kingdom when he returns to school on Monday, so the books were just wonderful! Ezekiel is dyslexic and so this has been a wonderful way to help him develop an interest in books and libraries. Thank you'.

- Bedwellty House & Park shared and promoted a number of online activities, quizzes and information on social media platforms to try and maintain engagement with the community throughout the lockdown period. Team members were also engaged with throughout the period. During times of opening all be them sporadic, free and low-cost activities were offered to ensure a welcome option for all.

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- Parc Bryn Bach delivered a programme in conjunction with Gwent Police in the Summer 2020, to engage with young people to participate in Outdoor Adventure Activity. The young people who participated were identified as being at risk of being socially isolated, instances of anti-social behaviours or crime prevention. The sessions were well received with many of the young people gaining self-respect and gained confidences and skills they didn't know they had.

Local Business Partnerships

- Aneurin Leisure continues to offer local, regional and national organisations discounted membership as part of our Life Card membership scheme and our drive to improve health and wellbeing in the workplace. Corporate members are currently enjoying the corporate discounts in the area that Aneurin Leisure operates. This product combines reduced rates for i) gym memberships within our sport centres, ii) corporate hospitality and conferencing at Bedwelty House and Park and iii) Team Building at Parc Bryn Bach.
- New partnerships have been formed with numerous organisations to benefit the business and the local community. Below is a selection of the partnerships and the benefits associated:

Who	How
Valleys Regional Parks	Funding secured (£625,000) to build; <ul style="list-style-type: none"> - play area - bunkhouse - co-working hub
Regional Welsh Leisure Trusts	During Covid an agreement was made to allow access to gym members across all regional providers. This promoted staying healthy when travelling across county borders was prohibited.
BGCBC	<ul style="list-style-type: none"> - Throughout Covid staff supported BGCBC to maintain services which were stretched. - A partnership has been formed to deliver council services directly through the libraries following the closure of the Civic Centre.

- Catering across Aneurin Leisure sites work to utilise locally sourced produce and to support local businesses for it catering products. As well as the Kitchen Garden providing home grown fruit and vegetables to be utilised at Bedwelty House, the park along with other sites use the local milkman, local ice cream provider, local bakers, local grocers and the local brewery. The positive relationship with using local suppliers is very much welcomed by the suppliers and the community.

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Marketing and Communications

- The pandemic resulted in a mainly tactical approach to the marketing and communications for the Trust due to the restrictions placed on society.
- Our priority was to communicate our approach to the safety of members, visitors and staff of the Trust which resulted in on-site, social media and website communication aligned with the strategic approach of:
 - Reassurance – the safety of our customers and staff is our primary concern
 - Information – here’s how you stay safe
 - Engagement – this is how we support you
 - Inspiration – this is how to make the most of our facilities
- As restrictions eased, we communicated the reopening of our facilities stressing the importance of safety and reinforcing PHW and WG messaging.
- Working in partnership has continued to be of importance to promoting the developments and facilities that the Trust has to offer. Examples of these are:
 - The Trust has worked closely with the marketing and communications team at Blaenau Gwent County Borough Council to co-ordinate and reinforce messaging relating to health and wellbeing of the community including testing and vaccination centres and the impact on council services. In addition, the Bio-diversity team has supported us at Parc Bryn Bach and Bedwellty House and Park to improve the facilities and, in particular, improve the communication of the wildlife, flora and fauna at Parc Bryn Bach through improvement of the communication of the existing nature trails.
 - The Trust has continued to work closely with the Tourism Officer and the Destination Management Group (DMG) through sharing best practice, working with partners and helping to raise awareness of the benefits of the Trust’s facilities to the local community and wider potential audiences through Wales and beyond.
 - Welsh Government – in addition to the involvement with the DMG we have started communication with the Visit Wales team at Welsh Government to promote the parks’ facilities to a wider audience and will improve our visibility as the sites’ tourist facilities are improved, and the Trust’s websites are redeveloped.
 - Valley Regional Partnership (VRP) – the funding received through VRP for Parc Bryn Bach resulted in a new play area being opened. Unfortunately, due to the pandemic, a formal launch event wasn’t possible but we communicated its facilities and benefits widely whilst reinforcing the need for safety measures to be adhered to. In addition, the signage was improved throughout the park including highlighting key areas and directional signage, a map of the park’s facilities and a sign highlighting the history and heritage of the park. Refurbishment of the bunkhouse continued throughout the pandemic and a formal launch will be planned for the coming financial year.
 - Working with partners within the Public Service Board (PSB) sub-group, the Trust has actively communicated support and facilities available to the Blaenau Gwent community.

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- The Trust has continued a dialogue with Chwarae Teg throughout the year. We have communicated their support for female training throughout the Trust and will continue to explore ways of working in partnership with this organisation.
- Online communication has been of paramount importance throughout the year. It has reinforced the need to improve the websites for the Trust and its individual sites and ensure that they are on secure and consistent platforms for security and ease of updating.
- The priority was the Aneurin Leisure Trust website (aneurinleisure.org.uk) with the key objectives of the new site being:
 - To present a modern, professional and accessible portal for the Trust that can evolve and be updated easily.
 - To make the site more user friendly and easy to navigate and truly an umbrella for the Trust's activities with links to the parks' and sport centres' websites but retaining the main portal for ACL and libraries.
 - To highlight the Trust's charitable status.
 - For Parc Bryn Bach there was a need to reposition the park from activities-focused to a park that was a place where families and groups could 'discover more'.
 - The key objectives for the new site (parcbrynbach.co.uk) being:
 - To update the website with a new positioning that illustrates the wealth of opportunities that residents of Blaenau Gwent and all visitors to the park can discover and enjoy and thereby increase footfall.
 - To ensure that the website is updated to reflect all activities taking place and become the primary source of information for visitors resulting in a better UX and high repeat visits and conversion rates.
 - To improve retention through qualified data capture and pertinent and efficient Information, response and booking experience.
 - To ensure that the UX is clear and easy to navigate
 - To improve the website in terms of SEO, targeting families and sports enthusiasts.
- Both the Aneurin Leisure Trust and Parc Bryn Bach websites have been completed and are improving in terms of analytics with the bounce rate down to 1% for both sites (from 69% and 68% respectively).
- In addition, our social media channels have been key to ensuring that visitors and members are kept up to date with information. In addition to health and wellbeing communication to support partners, we have communicated a number of activities and services that have been available to the community when restrictions have eased particularly the services that libraries have reinstated and the online support from Adult Community Learning.
- Keeping staff appraised of activities and support across the Trust has continued throughout the year with monthly newsletters being sent to all staff. A new, confidential, staff survey has been developed to run bi-annually to gauge how our staff view the Trust and areas for improvement.

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Workforce and Workplace Development

- Aneurin Leisure recognises and fully appreciates that our employees are the key to the success of the Trust. The Trust employs c. 257 contracted employees (Full Time Equivalent 133) and in addition, utilises casual relief posts (i.e. 28 individuals at the end of March 2021) and is committed to the development, health and wellbeing of all.
- The Trust continues working towards a planned, systematic approach to improving our organisational effectiveness, one that aligns strategy, people and processes to achieve our commitment to continuously improve our customers' experience which is essential to achieving this. The Trust links training and the performance appraisals to our values and strategic priorities.
- The Trust continues to meet with the Trade Unions on a regular basis and has an excellent working relationship.
- The Trust has continued to work in partnership with TSW (Training Services Wales) and a number of frontline managers are currently completing training at Level's 3 to 5.
- Delivery of in-house training for Level 2 Food Safety, Level 3 Supervising Food Safety, Connect 5 Mental Health and Wellbeing, Digital Safeguarding and Mental Health for Tutors.
- All Sports Centre Recreation Assistants attended return to work Covid Compliant training and all staff have received online PPE training.
- New staff and workers receive the Trust's company Induction, day 1 covers the corporate induction whilst over the following 12 weeks they cover their Business Unit and their facility induction.
- Strategic Business Unit Managers are undertaking their performance management cycle process and identifying training needs which forms part of the Trust's annual Training and Development Schedule.
- Payroll processes throughout the financial year have become more streamlined through collaboration with the facilities' management team utilising Microsoft Teams and SharePoint. During the financial year, HR collaborated with IT move payroll paperwork to electronic to support the Trusts aim to be paperless by significantly reduced the usage of paper in the payroll process and the use of digital has improved efficiency throughout the facilities.

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FINANCIAL REVIEW

The group has returned a surplus of £526,501 before FRS 102 pension adjustments for the 12-month period to 31 March 2021, of which £84,376 is from restricted funds. The trading subsidiary, LLT limited has contributed £9,480 to the group surplus.

	£
Group surplus pre-FRS 102 pension adjustments	526,501
Less excess of FRS 102 DB pension cost recognised in P&L over employer contributions	(707,000)
Net outgoing resources per SOFA	(180,499)
Less actuarial loss on pension fund	(5,155,000)
Net movement in funds per SOFA	(5,335,499)

On 1 October 2014 the Trust was admitted to the Greater Gwent Local Government Superannuation scheme (LGPS), a defined benefit scheme. The funding deficit accruing to 30 September 2014 in respect of employees relocating to Aneurin Leisure was retained by Blaenau Gwent County Borough Council (BGCBC). The Trust is, therefore, only responsible for any increase in liabilities occurring after the transfer date, with the Authority acting as a guarantor for the previously accrued net deficit. The pension deficit on an FRS 17 basis on the 1 October 2014 is £4.432m and this deficit remains the obligation of BGCBC; an asset of £4.432m is included in these accounts to reflect this. The pension liability on an FRS 102 basis as at 31 March 2021 has increased to £12,267m from £6,405m in 2020, thereby generating a cumulative actuarial pension loss of £7.835m since 1 October 2014.

Principal funding sources

Within the period the Trust received £3,232,688 as a management fee from Blaenau Gwent County Borough Council. Grant income for the period amounted to £3,610,665 and the majority of the remaining income was received from our customers.

The income is used to fund the operating costs of the facilities from which we deliver our charitable objectives.

Financial management

The Trust utilises key performance indicators (KPI) to assist in the financial management of the business. Some of the KPI measures include:

- Staff costs as a % of income: 2020/21 69% (2020 68%)
- Staff costs as a % of total resources expended: 68% (2020 61%)

It should be noted that the FRS 102 pension adjustment makes a significant impact. If the 2020 figures are adjusted to remove the FRS 102 increase in the pension service cost the staff costs as a % of income reduces to 54% and the staff costs as % of expenditure reduces to 53%.

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Reserves policy

It is the Trust's policy to build up over time sufficient reserves to meet its charitable objectives on a sustainable basis and cover the risks that the Trust faces.

The Trust aims to build up reserves to fund working capital. All annual surpluses not allocated to fund working capital are available to fund investment in property and equipment to improve service quality. The Trust aims to maintain a minimum unrestricted reserve balance of £750,000, excluding any actuarial gains or losses and recognises the need to increase its current level of reserves.

At 31 March 2021 the restricted reserves amounted to a surplus of £522,127. The unrestricted income reserves excluding the DB pension reserve amount to a surplus of £845,799 (2020: £403,674). The pension reserve amounted to a deficit of £7,835,000

As at 1 October 2014 the pension deficit of £4,432,000 (FRS17 basis) is the responsibility of Blaenau Gwent County Borough Council.

Key risks

The Trust has a 20-year contract which commenced on 1 October 2014 with BGCBC with a review process built in during years 3 and 4 to review overall performance in advance of agreement to continue with the Trust for the following 5 years.

As part of the contract, BGCBC service management fee is agreed at the start of each 5-year period and reviewed annually on progress. The key challenge facing the Trust is to grow the income and control expenditure to support the contracted management fee.

If unsuccessful with attracting funding through various means including the Council, as well as providing investment into key assets, this will limit the Trust's ability to reduce its dependence on the management fee.

The Trust received £3.611m (2020: £1.605m) of grant income in the year, equating to 47% of total incoming resources. The increase in grants this year relates to £1.992m of Covid funding. In the event that the grant income is reduced in future years associated expenditure currently funded by the grants would also need to be reduced.

PLANS FOR THE FUTURE

The Trust has agreed another 5 years delivering the services for BGCBC which will be reviewed at the end of Year 3.

During 2021/22 the Trust will be installing a community working hub with funding secured through Welsh Government. This product will support the Welsh Government initiative to achieve 30% of office workers continuing to work from home in the future. Other plans include exploring a full upgrade of the caravan site to maximise the income potential alongside all other activity investments that have taken place at Parc Bryn Bach.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

Life Leisure Trust is a charitable company limited by guarantee as defined by the Companies Act (2006). The charity is governed by its Memorandum and Articles of Association which establishes the objects and powers of the charitable company.

The Trustees

The Trustees are also the Directors in accordance with the Companies Act 2006. The Board is made up of up to eleven Trustees consisting of one employee Trustee, up to two local authority Trustees and up to eight community Trustees.

Employee Trustees are appointed by the senior management team of the Trust for a period of three years.

The local authority, Blaenau Gwent County Borough Council, is entitled to nominate up to two individuals to the Board of Trustees and decide their period of appointment.

The community Trustees are appointed for a 3-year period, with recruitment process as follows:

- Advert placed in local newspapers, on social media (LinkedIn & Twitter) within the Trust facilities, on the Trust website and other advertising resources as appropriate inviting applications. An information pack is provided outlining the duties and roles of a Trustee and the application process, together with information on the Trust.
- Applications will be shortlisted based on criteria specified within the personal specification and job description and assessment of the applicants' particular skills and expertise to cover both community interest and commercial/business knowledge (such as Finance, Human Resources, Sales and Marketing).
- The Interview/Appointment Panel will comprise of three members and wherever possible panels will have a gender/race balance. Panel members should include two Trustees (Chair and/or Vice Chair, or other Trustee), a Trust Senior Officer (Director of Resources or Director of Operations) with support from the Human Resource Service, where appropriate. In circumstances where there is a need to involve more than three members on an interview panel, then this should be discussed in advance and agreed with the Human Resource Service (it may be necessary on occasions for additional Members to sit in on a panel to observe the process for developmental purposes).
- The appointment of Trustees will be made by the Board of Trustees following recommendations from the Interview/Appointment Panel and be based on not only the assessment of whether individuals are suitable to be Trustees, but also achieve a balance of skills on the Board. For example, it is important to have a balance of business skills and also geographical locations as well as interests (leisure, arts, community education, libraries, overall wellbeing, etc.)
- The Interview/Appointment Panel will recommend to the Board of Trustees of their preferred option to appoint a Trustee and following agreement to proceed, will confirm the offer to the selected candidate(s).

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- The offer of appointment to be a member of the Board of Trustees will be subject to satisfactory references being obtained.
- All Trustees are provided with the following documentation on induction;
 - i. Declaration of Interests form
 - ii. Rehabilitation of Offenders form
 - iii. Equality & Diversity Monitoring form
 - iv. Trustee Code of Conduct Policy
 - v. Trustee Confidentiality Policy
 - vi. Health & Safety Policy
 - vii. Equal Opportunities Policy
 - viii. Memorandum and Articles of Association
 - ix. Schedule of Matters

All Trustees are also members of the Charitable Trust which is limited by guarantee.

All Trustees receive induction training with regard to the organisation including its powers and objects and the Charitable Trust itself.

Trustees will be offered further training opportunities during their tenure.

Structure of the Charity

The Board of Trustees meets bi-monthly. The Charitable Trust operates a Finance sub-group to advise and report to the Board of Trustees.

A Corporate Director Team manages the day-to-day operations of the Charitable Trust, supported by a Senior Management Team.

Organisational Structure and Decision-Making Process

The Board retains overall accountability for the management of the Charitable Trust.

The day-to-day operations of the Trust are managed by the Trust's Corporate Directors and Senior Management Team. The Senior Management Team is given strategic direction by the Board of Trustees (the Board) regarding the provision and operation of the services.

The Charitable Trust operates a business planning process whereby strategic priorities and targets directed by the Board and shared with Blaenau Gwent County Borough Council flow from the business plan into quarterly reports and an annual delivery plan. This is fully embedded and central to our planning and budgeting cycles and drives operational performance.

Remuneration of Key Management Personnel

Remuneration of Key Management Personnel is reviewed annually alongside the other employees of the company by the main Board as part of the annual budget setting process.

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Related Parties

The Charitable Trust has a relationship with Blaenau Gwent County Borough Council, who provides funding in the form of a management fee to enable the Charitable Trust to carry out its charitable objectives.

The Charitable Trust owns 100% of the ordinary share capital of LLT limited. LLT limited rents camping and caravanning pitches at Parc Bryn Bach.

Co-operation with other organisations

As a community-based organisation operating throughout Blaenau Gwent, Aneurin Leisure structures large elements of its strategic planning and operational service delivery having due regard to partner aims and objectives, particularly Blaenau Gwent County Borough council. Work plans specifically identify how Aneurin Leisure will contribute to delivering on broader social agendas working with the health, education and voluntary sectors.

Risk Management

The Charitable Trust has developed a risk management plan to identify risks and risk mitigation measures at corporate level. The risk register is reviewed on a regular basis. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS TRUSTEES

Charity name: Life Leisure Trust

Trading name: Aneurin Leisure

Company registration number: 8951503

Charity registration number: 1159092

Registered office: Bedwellty House
Morgan Street
Tredegar
NP22 3XN

Trustees:

	Date of Appt.	
Mr Lyn Evans – Chair	12/05/14	
Mrs Donna Hardman	12/05/14	
Councillor Wayne Hodgins	03/03/17	Resigned 10/12/18 Re-appointed 13/12/18 Resigned 16/4/21
Councillor Lee Parsons	25/05/17	
Professor Jennifer Ames	24/08/17	
Mr Richard Dando	26/03/19	
Mr Stephen Priestnall	27/01/20	
Ms Andrea Smart	27/01/20	
Mr Stephen Dwyer	16/03/20	
Mr Stewart Healy	25/06/21	
Mr Ross Watts	25/03/19	Resigned 14/12/20

Key Management Personnel:

Mrs Nichola Morden-Tew	Director of Resources
Mr Phillip Sykes	Director of Operations

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Bankers:	Barclays Business Banking South Wales Team 3 rd Floor Windsor Court 3 Windsor Place Cardiff CF10 3ZL
Solicitors (Employment Law):	Capital Law LLP Capital Building Tyndall Street Cardiff CF10 4AZ
Auditors:	Azets Audit Services Limited Chartered Accountants and Statutory Auditors 1-3 Waters Lane Chambers Waters Lane Newport NP20 1LA

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Statement of Trustees' Responsibilities

The trustees (who are also directors of Life Leisure Trust for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and the group and of the income and expenditure, of the charitable company and group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the Board of Trustees



Mr Lyn Evans
Trustee

Date 24/01/2022

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF LIFE LEISURE TRUST T/A ANEURIN LEISURE**

Opinion

We have audited the financial statements of Life Leisure Trust T/A Aneurin Leisure (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31st March 2021 which comprise the consolidated Statement of Financial Activities, the consolidated and parent Balance Sheet, the consolidated Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31st March 2021, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report⁶. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF LIFE LEISURE TRUST T/A ANEURIN LEISURE**

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF LIFE LEISURE TRUST T/A ANEURIN LEISURE**

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**REPORT OF THE INDEPENDENT AUDITORS
TO THE TRUSTEES OF LIFE LEISURE TRUST T/A ANEURIN LEISURE**

Use of our report

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

Sarah Case

Sarah Case FCA DChA
Senior Statutory Auditor
For and on behalf of
Azets Audit Services
Chartered Accountants and Statutory Auditors
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Date *27-01-2022*

Azets Audit Services is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

LIFE LEISURE TRUST T/A ANEURIN LEISURE
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	3	430	200	630	3,857
Charitable activities	4	5,589,094	2,049,322	7,638,416	8,358,558
Other trading activities	5	9,479	-	9,479	21,298
Total income and endowments		5,599,003	2,049,522	7,648,525	8,383,713
Expenditure on:					
Charitable activities	6	5,860,492	1,968,532	7,829,024	9,353,195
Total expenditure		5,860,492	1,968,532	7,829,024	9,353,195
Net (expenditure)/ income	7	(261,489)	80,990	(180,499)	(969,482)
Transfers between funds	14/15	(3,386)	3,386	-	-
Other recognised gains/(losses):					
Actuarial (losses)/ gains on defined benefit pension schemes	19	(5,155,000)	-	(5,155,000)	4,179,000
Net movement in funds		(5,419,875)	84,376	(5,335,499)	3,209,518
Reconciliation of Funds					
Total funds brought forward	14,15	(1,569,326)	437,751	(1,131,575)	(4,341,093)
Total funds carried forward	15,16	(6,989,201)	522,127	(6,467,074)	(1,131,575)

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 41 -70 form part of the financial statements

LIFE LEISURE TRUST T/A ANEURIN LEISURE
STATEMENT OF FINANCIAL ACTIVITIES - CHARITY ONLY
(Incorporating the income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	3	18,396	200	18,596	3,857
Charitable activities	4	5,591,187	2,049,322	7,640,509	8,366,931
Total income and endowments		5,609,583	2,049,522	7,659,105	8,370,788
Expenditure on:					
Charitable activities	6	5,860,070	1,968,532	7,828,602	9,351,266
Total expenditure		5,860,070	1,968,532	7,828,602	9,351,266
Net (expenditure)/ income	7	(250,487)	80,990	(169,497)	(980,478)
Transfers between funds	14/15	(3,386)	3,386	-	-
Other recognised gains/(losses):					
Actuarial (losses)/ gains on defined benefit pension schemes	19	(5,155,000)	-	(5,155,000)	4,179,000
Net movement in funds		(5,408,873)	84,376	(5,324,497)	3,198,522
Reconciliation of Funds					
Total funds brought forward	14,15	(1,580,321)	437,751	(1,142,570)	(4,341,092)
Total funds carried forward	15,16	(6,989,194)	522,127	(6,467,067)	(1,142,570)

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 41 -70 form part of the financial statements

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2021**

		2021	2020
	Note	£	£
Fixed assets:			
Tangible assets	9	58,658	99,680
Current assets:			
Stocks	11	13,999	20,538
Debtors	12	5,466,159	4,873,530
Cash at bank and in hand		<u>1,248,082</u>	<u>1,881,367</u>
		6,728,240	6,775,435
Liabilities:			
Creditors: Amounts falling due within one year	13	<u>(986,972)</u>	<u>(1,601,690)</u>
Net current assets		<u>5,741,268</u>	<u>5,173,745</u>
Total assets less current liabilities		<u>5,799,926</u>	<u>5,273,425</u>
Defined benefit pension scheme liability	19	<u>(12,267,000)</u>	<u>(6,405,000)</u>
Net (liabilities)/ assets		<u>(6,467,074)</u>	<u>(1,131,575)</u>
The funds of the charity:			
Restricted income funds	14	522,127	437,751
Unrestricted income funds	15	845,799	403,674
Pension reserve	15	<u>(7,835,000)</u>	<u>(1,973,000)</u>
		<u>(6,989,201)</u>	<u>(1,569,326)</u>
Total charity funds	16	<u>(6,467,074)</u>	<u>(1,131,575)</u>

These financial statements were approved by the Board of Directors/Trustees on 20/01/2022

L Evans
Mr Lyn Evans
Trustee

The notes on pages 41 -70 form part of the financial statements

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
CHARITY BALANCE SHEET
AS AT 31 MARCH 2021**

		2021	2020
	Note	£	£
Fixed assets:			
Tangible assets	9	58,658	99,680
Investments	10	<u>1</u>	<u>1</u>
		58,659	99,681
Current assets:			
Stocks	11	13,999	20,538
Debtors	12	5,469,552	4,886,642
Cash at bank and in hand		<u>1,246,178</u>	<u>1,879,790</u>
		6,729,729	6,786,970
Liabilities:			
Creditors: Amounts falling due within one year	13	<u>(988,455)</u>	<u>(1,624,221)</u>
Net current assets		<u>5,741,274</u>	<u>5,162,749</u>
Total assets less current liabilities		<u>5,799,933</u>	<u>5,262,430</u>
Defined benefit pension scheme liability	19	<u>(12,267,000)</u>	<u>(6,405,000)</u>
Net (liabilities)/ assets		<u>(6,467,067)</u>	<u>1,142,570</u>
The funds of the charity:			
Restricted income funds	14	522,127	437,751
Unrestricted income funds	15	845,806	392,679
Pension reserve	15	<u>(7,835,000)</u>	<u>(1,973,000)</u>
		(6,989,194)	(1,580,321)
Total charity funds	16	<u>(6,467,067)</u>	<u>(1,142,570)</u>

These financial statements were approved by the Board of Directors/Trustees on 20/01/2022

L Evans
Mr Lyn Evans
Trustee

The notes on pages 41 -70 form part of the financial statements

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
CONSOLIDATED CASH FLOW STATEMENT
AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
Net cash provided by operating activities	20	<u>(633,285)</u>	<u>1,160,309</u>
<i>Cash flows from investing activities:</i>			
Purchase of property plant and equipment	9	<u>-</u>	<u>(6,685)</u>
Net cash provided used in investing activities		<u>-</u>	<u>(6,685)</u>
Change in cash and cash equivalents in the reporting period		(633,285)	1,153,624
Cash and cash equivalents at the beginning of the reporting period	20	1,881,367	727,743
Cash and cash equivalents at the end of the reporting period	20	<u>1,248,082</u>	<u>1,881,367</u>

The notes on pages 41 -70 form part of the financial statements

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

Legal form and address

Life Leisure Trust T/A Aneurin Leisure is a private company limited by guarantee incorporated in England and Wales. The registered office is Bedwellty House, Morgan Street, Tredegar, NP22 3XN.

Basis of preparation

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

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

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

No separate cash flow statement has been presented for the charity itself as the charity has taken advantage of the exemptions in paragraph 1.12 of FRS 102.

Group financial statements

These consolidated financial statements include the financial statements of Life Leisure Trust Limited (the charitable company) and LLT Limited its wholly owned trading subsidiary, made up to 31 March 2021.

These financial statements consolidate the results of the charity and its wholly owned subsidiary on a line-by-line basis.

The trading results of the subsidiary are disclosed in note 10 to these financial statements.

Going concern

The group made a surplus (before defined benefit pension adjustments) of £526,501 for the year ended 31st March 2021 of which £442,125 related to unrestricted funds. The trust is predicted to make a significant deficit for the financial year ending 31st March 2022. The deficit is largely due to the impact of covid-19 and the capacity restrictions in place.

After reviewing the trust's forecasts and projections to the 31st March 2022 and at the time of approving the financial statements the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Should support from the Welsh Assembly Hardship Loan not continue and capacity restrictions remain in place the trust will scale down operations as required.

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (continued)

The Trust were notified in August 2020 that Blaenau Gwent County Borough Council will continue with the Trust for a further 5 year period which will commence on 1st April 2021. Contractual arrangements including the funding arrangements are currently being finalised.

The trustees are of the view that on this basis, the charity is a going concern.

In light of Covid implications, the trustees are aware that there is uncertainty regarding:

- certain figures of both income and expenditure included within the forecasts and projections; and
- level of financial support from Blaenau Gwent County Borough Council

Fund accounting

The charity has various types of funds for which it is responsible, and which require further disclosure. These are as follows:

Restricted funds are earmarked by the donor for specific purposes. Grant income received to fund capital expenditure is held in restricted reserves. The balance is transferred to unrestricted reserves in future years at the same rates as to match the depreciation charges of the related assets.

Revenue funds restricted by the donor are matched against expenditure as appropriate.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. In addition to expenditure on the principal activities of the charity these funds can be held in order to fund capital expenditure.

Income recognition

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Certain income is received in advance of the provision of the relevant service and as such is deferred until the service commences.

The management fee is an unrestricted fund which is available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company. The income is invoiced and recognised in the period to which it relates.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably. Income from grants is deferred only when the terms and conditions of the grant permit the income to be deferred to future periods.

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (continued)

Turnover is the amount derived from ordinary activities, and stated after trade discounts, other sales taxes and net of VAT.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

4. Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees' report and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

An analysis has been provided for the charitable activities on a departmental basis.

The departments are defined as follows:

The departments are defined as follows:

- Training and Libraries
- Culture, Parks and Events
- Sports and Fitness
- Central Support Services

Costs where possible are attributed directly to the activity in which they relate. Where costs cannot be directly attributed to particular headings they have been allocated to activities based on income received in the year.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Netting off of income against expenditure

It is not the policy of the charitable company to show incoming resources net of expenditure.

Taxation

As a registered charity Life Leisure Trust T/A Aneurin Leisure is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (continued)

Fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses or in cases where fixed assets have been donated to the charity, at valuation at time of acquisition.

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

Fixtures, fittings and equipment	- 20% straight line
Plant and machinery	- 20% straight line
Motor vehicles	- 20% straight line
Computers equipment	- 33% straight line

Assets are capitalised at cost.

Impairment of Tangible Fixed Assets

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

Investments

Investments relate to 100% of the share capital of the charity's wholly owned trading subsidiary and is recognised at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value. Net realisable value is based on the estimated selling price after taking into account all further costs and excess stocks that are slow moving.

Cash and cash equivalents

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

Financial instruments

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

- **ACCOUNTING POLICIES (continued)**

Basic financial assets

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

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Financial liabilities

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

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

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

Derecognition of financial liabilities

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

Employee Benefits

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

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

Service Concession Agreements

The charity has service contracts with Blaenau Gwent County Borough Council for the maintenance and operation of the various theatres, libraries, community centres, leisure centres and parks owned by the Local Authority to which it has lease and management service contracts.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

• **ACCOUNTING POLICIES (continued)**

Property, plant and equipment

The buildings and equipment at the various locations are to be leased to the charity as part of the overall contractual relationships with Blaenau Gwent County Borough Council (BGCBC) but BGCBC maintain ultimate control of these assets. Accordingly the access to which the charity has in the use of these assets is to enable it to operate the various venues so that the charity can provide the public service it is contracted to provide, not to effectively own these public service assets. These assets are therefore not recognised on the charity's Balance Sheet.

Any new assets purchased by the Trust remain the property of the Trust.

Receipts

The charity receives agreed management fee income from BGCBC each year which is decreased on an annual basis as per the terms of the Funding and Management Agreement.

Pensions

The charitable company operates a pension scheme providing benefits based on final pensionable pay.

Full details of the Trust's retirement benefit arrangements are set out in note 19 being the Local Government Pension Scheme (LGPS).

This is a funded pension scheme meaning that the employer and employee pay contributions which are invested in a separate fund.

Blaenau Gwent County Borough Council (BGCBC) remain liable for the past service deficit that existed at the Trust's inception. The Trust is responsible for the LGPS movements after the commencement date; however the liability is indemnified by BGCBC.

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

19. ACCOUNTING POLICIES (continued)

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

Operating leases

The charity classifies the lease of gym equipment and motor vehicles as operating leases. Rental charges are charged on a straight line basis over the term of the lease.

20. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. The following critical accounting estimates and judgements have been made:

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimate, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 9 for the carrying amount of the plant and equipment and above for the useful economic lives for each class of assets.

Defined benefit pension scheme

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost (income) for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 19, will impact the carrying amount of the pension liability.

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

21. INCOME FROM DONATIONS AND LEGACIES

<u>Group</u>	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations	430	200	630	3,857
	<u>430</u>	<u>200</u>	<u>630</u>	<u>3,857</u>
<u>Charity</u>				
Donations	430	200	630	3,857
LLT Limited Covenant	17,966	-	17,966	-
	<u>18,396</u>	<u>200</u>	<u>18,596</u>	<u>3,857</u>

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

22. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
<u>Group</u>	£	£	£	£
Catering income	200,966	-	200,966	901,777
Class income	2,324	12,535	14,859	36,474
Educational income	7,407	19,183	26,590	48,605
Grants	1,600,114	2,010,551	3,610,665	1,604,793
Leisure centre income	221,840	-	221,840	1,760,746
Management fee	3,232,688	-	3,232,688	3,178,800
Park outdoor activities	30,695	-	30,695	53,069
Reorganisation funding & recharges	161,420	3,135	164,555	328,156
Room hire and rental	67,701	-	67,701	145,356
Sale of goods	4,845	-	4,845	44,363
Service Level Agreement	55,064	-	55,064	104,611
Shows and events	-	-	-	126,355
Sundry income	4,030	3,918	7,948	25,453
	<u>5,589,094</u>	<u>2,049,322</u>	<u>7,638,416</u>	<u>8,358,558</u>

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
<u>Charity</u>	£	£	£	£
Catering income	200,966	-	200,966	901,777
Class income	2,324	12,535	14,859	36,474
Educational income	7,407	19,183	26,590	48,605
Grants	1,600,114	2,010,551	3,610,665	1,604,793
Leisure centre income	221,840	-	221,840	1,760,746
Management fee	3,232,688	-	3,232,688	3,178,800
Park outdoor activities	30,695	-	30,695	53,069
Reorganisation funding & recharges	161,420	3,135	164,555	328,156
Room hire and rental	67,701	-	67,701	145,356
Sale of goods	4,845	-	4,845	44,363
Service Level Agreement	55,064	-	55,064	104,611
Shows and events	-	-	-	126,355
Sundry income	6,123	3,918	10,041	33,826
	<u>5,591,187</u>	<u>2,049,322</u>	<u>7,640,509</u>	<u>8,366,931</u>

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

i. INCOME FROM CHARITABLE ACTIVITIES (continued)

Grant income was received from the following sources:

<u>Group and charity</u>	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Arts Council of Wales	63,284	156,426	219,710	156,491
Blaenau Gwent County Borough Council	161,000	14,593	175,593	-
Caerphilly County Borough Council	-	11,200	11,200	-
Coleg Gwent	279,512	-	279,512	236,058
Coronavirus Job Retention Scheme	-	1,032,412	1,032,412	-
Denbighshire County Council	-	5,000	5,000	-
Disability Sports Wales	-	21,311	21,311	20,113
European Social Fund	-	427,539	427,539	478,235
Good Things Foundation	-	3,936	3,936	-
Learning & Work Institute	-	700	700	1,500
National Heritage	-	5,550	5,550	-
Neath Port Talbot County Borough Council	-	-	-	3,026
Public Health Wales	-	99,600	99,600	98,943
Sports Council Wales	40,682	211,612	252,294	230,019
Street Games	-	15,672	15,672	41,000
Wales Council for Voluntary Action	-	-	-	3,447
Welsh Government	1,055,636	5,000	1,060,636	335,961
	<u>1,600,114</u>	<u>2,010,551</u>	<u>3,610,665</u>	<u>1,604,793</u>

Income by activity:

	Group* £	Charity** £
Training and libraries	1,394,188	1,394,188
Culture, parks and events	813,389	803,910
Sports and fitness	1,238,221	1,238,221
Central support services	4,202,727	4,222,786
	<u>7,648,525</u>	<u>7,659,105</u>

* Group income includes donations and subsidiary trading income.

**Charity income includes donations and excludes subsidiary trading income

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

23. OTHER TRADING ACTIVITIES

<u>Group</u>	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Subsidiary trading operations	9,479	-	9,479	21,298
	<u>9,479</u>	<u>-</u>	<u>9,479</u>	<u>21,298</u>

24. EXPENDITURE ON CHARITABLE ACTIVITIES

<u>Group</u>	Direct £	Support £	Grants £	Governance £	Total 2021 £	Total 2020 £
Agency and subcontractors	49,954	-	-	-	49,954	318,319
Business support	619,476	49,094	-	10,800	679,370	644,254
Catering costs	93,827	-	-	-	93,827	440,430
Defined benefit FRS102 recognised pension costs (note 19)	1,307,804	-	-	-	1,307,804	1,848,901
Depreciation	41,022	-	-	-	41,022	41,884
Events and show costs	891	-	-	-	891	107,737
Irrecoverable VAT	55,250	22,175	-	-	77,425	97,124
Other costs	440,269	-	-	-	440,269	452,805
Premises	978,700	-	-	-	978,700	1,229,637
Reorganisation costs	4,375	-	-	-	4,375	176,454
Social security	274,412	-	-	-	274,412	272,038
Wages and salaries	3,363,003	507,717	10,255	-	3,880,975	3,723,611
	<u>7,228,983</u>	<u>578,986</u>	<u>10,255</u>	<u>10,800</u>	<u>7,829,024</u>	<u>9,353,195</u>

LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

6. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

Charity	Direct £	Support £	Grants £	Governance £	Total 2021 £	Total 2020 £
Agency and subcontractors	49,954	-	-	-	49,954	318,319
Business support	619,476	49,094	-	10,800	679,370	644,240
Catering costs	93,827	-	-	-	93,827	440,430
Defined benefit FRS102 recognised pension costs (note 19)	1,307,804	-	-	-	1,307,804	1,848,901
Depreciation	41,022	-	-	-	41,022	41,884
Events and show costs	891	-	-	-	891	107,737
Irrecoverable VAT	54,832	22,175	-	-	77,007	95,449
Other costs	440,265	-	-	-	440,265	452,566
Premises	978,700	-	-	-	978,700	1,229,637
Reorganisation costs	4,375	-	-	-	4,375	176,454
Social security	274,412	-	-	-	274,412	272,038
Wages and salaries	3,363,003	507,717	10,255	-	3,880,975	3,723,611
	<u>7,228,561</u>	<u>578,986</u>	<u>10,255</u>	<u>10,800</u>	<u>7,828,602</u>	<u>9,351,266</u>

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

Expenditure can be attributed to:

Group	Direct £	Support £	Grants	Governance £	Total 2021 £	Total 2020 £
Training and libraries	1,398,994	234,907	-	-	1,633,901	1,554,318
Culture, parks and events	1,583,034	135,451	10,255	-	1,728,740	2,012,336
Sports and fitness	2,404,982	208,628	-	-	2,613,610	3,368,889
Central support services*	1,841,973	-	-	10,800	1,852,773	2,417,652
	<u>7,228,983</u>	<u>578,986</u>	<u>10,255</u>	<u>10,800</u>	<u>7,829,024</u>	<u>9,353,195</u>
Charity						
Training and libraries	1,398,994	234,907	-	-	1,633,901	1,552,389
Culture, parks and events	1,582,614	135,451	10,255	-	1,728,320	2,012,336
Sports and fitness	2,404,982	208,628	-	-	2,613,610	3,368,889
Central support services*	1,841,971	-	-	10,800	1,852,771	2,417,652
	<u>7,228,561</u>	<u>578,986</u>	<u>10,255</u>	<u>10,800</u>	<u>7,828,602</u>	<u>9,351,266</u>

*Costs related to FRS 102 valuation of the pension scheme have been charged to the support category within Central support services and are not allocated across the business.

Support costs have been allocated to the activities based on income received in the year.

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

25. NET INCOME/(EXPENDITURE)

Net incoming resources are stated after charging:

	Total 2021 £	Total 2020 £
<u>Group and charity</u>		
Depreciation	41,022	41,884
Operating leases	60,869	93,264
<i>Auditors Remuneration:</i>		
Audit fees	9,250	8,325
Accountancy services	1,550	1,550
	<hr/>	<hr/>

26. STAFF COSTS

	Total 2021 £	Total 2020 £
<u>Group and charity</u>		
Wages and salaries	3,880,976	3,723,611
Social security costs	274,412	272,038
FRS 102 Pension service costs (see note 19)	1,157,000	1,707,408
	5,312,388	5,703,057
	<hr/>	<hr/>

Pension costs also include the impact of the FRS102 actuarial valuation of the service cost of running the DB scheme.

Redundancy costs totalling £3,183 are included in the above costs (2020: £160,648). There were no amounts outstanding at the year end (2020: £nil).

The total number of persons utilised throughout the year comprised a mixture of both contracted staff and relief workers. A number of individuals have only worked minimal shifts to support events. At 31 March 2021 and 2020 the Trust had 69 people in relief posts.

Staff numbers excluding relief workers:

	Headcount 2021	Headcount 2020	FTE 2021	FTE 2020
<u>Group and charity</u>				
Training and libraries	79	76	38.7	38.9
Culture, parks and events	47	49	25.3	30.2
Sports and fitness	95	97	55.9	55.2
Central support services	17	14	16.8	13.9
	<hr/> 238	<hr/> 236	<hr/> 136.7	<hr/> 138.2

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

27. STAFF COSTS (continued)

Key management personnel

The key management personnel of the charity received benefits totalling £163,761 (2020: £145,157).

These costs consist of gross pay, employers' national insurance contributions and employers pension contributions.

The number of employees whose emoluments amounted to over £60,000 for the period and to whom retirement benefits are accruing under a defined benefit scheme was:

	Total 2021 £	Total 2020 £
£60,000- £70,000	<u>2</u>	<u>-</u>

The amount of employers pension contributions paid in respect of the above employee for the period was as follows:

	Total 2021 £	Total 2020 £
Total contributions	<u>22,343</u>	<u>-</u>

Transactions with Trustees

During the period Donna Hardman, as the staff Trustee, received remuneration from her employment with the charity but not for her services as a Trustee.

The Memorandum and Articles of Association of the charity (paragraph 19.1) provides the charity with the legal authority to make such payments.

The employee is a staff representative on the Trustee board.

No Trustees were reimbursed for expenses during the current or prior period.

Related Party transactions

During the period the charity recharged its wholly owned trading subsidiary LLT Limited £2,093 (2020: £8,373) for admin, staff time and maintenance costs.

LLT Limited gift aided £17,966 (2020: £ nil) to the charity during the period.

As at 31 March 2021 the LLT owed the charity £1,910 (2020: the charity owed LLT £9,419).

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

28. TANGIBLE FIXED ASSETS

<u>Group and Charity</u>	Plant and machinery £	Computer equipment £	Fixtures and fittings £	Motor vehicle £	Total £
Cost					
At 1 April 2020	120,739	8,674	55,576	28,125	213,114
At 31 March 2021	<u>120,739</u>	<u>8,674</u>	<u>55,576</u>	<u>28,125</u>	<u>213,114</u>
Depreciation					
At 1 April 2020	58,313	5,741	31,677	17,703	113,434
Charge for the year	23,681	800	10,856	5,685	41,022
At 31 March 2021	<u>81,994</u>	<u>6,541</u>	<u>42,533</u>	<u>23,388</u>	<u>154,456</u>
Net Book Value					
At 31 March 2021	<u>38,745</u>	<u>2,133</u>	<u>13,043</u>	<u>4,737</u>	<u>58,658</u>
At 31 March 2020	<u>62,426</u>	<u>2,933</u>	<u>23,899</u>	<u>10,422</u>	<u>99,680</u>

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

29. FIXED ASSET INVESTMENTS - CHARITY

**Investments
in Group
undertakings
£**

Cost as at 31 March 2020 and 31 March 2021 1

Life Leisure Trust owns 100% of the ordinary share capital of LLT Limited, a company registered in England and Wales, company number 09236541. The registered office of the company is the same as the charity. LLT Limited rents camping and caravanning pitches at Parc Bryn Bach.

The results of the company for the year ended 31 March 2021 can be found below:

	Total 2021 £	Total 2020 £
<u>Profit and Loss Account</u>		
Turnover	9,479	21,298
Admin expenses	<u>(2,511)</u>	<u>(10,300)</u>
Operating profit	<u>6,968</u>	<u>10,998</u>
<u>Statement of changes in Equity</u>		
Balance brought forward	10,999	1
Profit and total comprehensive income for the period	6,968	10,998
Distributions to parent charity under gift aid	<u>(17,966)</u>	<u>-</u>
Balance carried forward	<u>1</u>	<u>10,999</u>
<u>Balance Sheet</u>		
Current assets:		
Cash at bank and in hand	1,911	1,580
Amount owed by parent	<u>1,483</u>	<u>22,531</u>
	<u>3,394</u>	<u>24,111</u>
Current liabilities:		
Amounts owed to group undertakings	<u>3,393</u>	<u>13,112</u>
	<u>3,393</u>	<u>13,112</u>
Net current assets	<u>1</u>	<u>10,999</u>
Capital and reserves:		
Called up share capital	1	1
Profit and loss reserves	<u>-</u>	<u>10,998</u>
	<u>1</u>	<u>10,999</u>

The results above are included in the consolidated accounts.

**LIFE LEISURE TRUST T/A ANEURIN LEISURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

30. STOCK

	2021	2020
<u>Group and charity</u>	£	£
Shop items	6,010	4,656
Food and bar	7,989	15,882
	<u>13,999</u>	<u>20,538</u>

31. DEBTORS

<u>Group</u>	2021	2020
	£	£
<i>Amounts falling due within one year:</i>		
Trade debtors	558,149	37,189
Prepayments and accrued income	476,010	365,213
Other debtors	-	39,128
	<u>1,034,159</u>	<u>441,530</u>
<i>Amounts falling due after one year:</i>		
Underwritten pension balance	4,432,000	4,432,000
	<u>5,466,159</u>	<u>4,873,530</u>

Charity

<i>Amounts falling due within one year:</i>		
Trade debtors	558,149	37,189
Amounts due from subsidiary undertakings	3,393	13,112
Prepayments and accrued income	476,010	365,213
Other debtors	-	39,128
	<u>1,037,552</u>	<u>454,642</u>
<i>Amounts falling due after one year:</i>		
Underwritten pension balance	4,432,000	4,432,000
	<u>5,469,552</u>	<u>4,886,642</u>

The underwritten pension balances relates to the deficit on the LGPS scheme prior to the Trust's inception (see note 19).



Life Leisure Trust



Audit Findings Report – Year Ended 31st March 2021

Presented to those charged with governance ISA (UK) 260 and 265

Dated 1st December 2021



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The matters raised in this and other reports that will flow from the systems review are only those which have come to our attention arising from or relevant to our work that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks in your business or all internal control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

1 Audit Status

We have now substantially completed our audit of the financial statements of Life Leisure Trust for the year ended 31st March 2021.

The following matters remain outstanding: -

- Trustees report – ***Charity to forward***
- Letter of representation – ***Azets to forward***
- Trustees approval of the financial statements- ***December 2021***
- Post balance sheet review.

Information needed before audit report can be signed and accounts filed:

- Up to date management accounts- ***Charity to forward***
- Post year end board minutes- ***Charity to forward***
- Up to date cash at bank balances- ***Charity to forward***

This report includes the issues arising from our audit of the financial statements and those issues which we are formally required to report to you under International Standard of Auditing (UK) 260 – “Communication of audit matters with those charged with governance”, and ISA 265 “Communicating deficiencies in Internal Controls”.

Although limited audit work is carried out on internal control procedures, the size of your finance function is such that the level of supervisory control and division of duties in existence is limited. In these circumstances, we cannot give assurance that our audit work has either been designed to, or has identified all control weaknesses that exist, or that the risk of fraud within your organisation has been minimised.

2 Audit/Accounting Issues – Prior Year

No	Issues	Management Response
1	<p>Property Maintenance Accrual</p> <p>During the audit it was noted that the Trust has recognised an accrual regarding the maintenance work for various properties it operates from.</p> <p>Current procedures require all work to be booked through Blaenau Gwent County Borough Council, this has resulted in a significant delay in the Trust receiving invoices for the expenditure incurred.</p> <p>Can the trustees confirm if any purchase invoices for the works have been received since the audit date?</p>	<p>Invoices coming from the council are always slow at coming across. The accrual has been calculated in line with purchase orders raised. The accrual will be monitored to ensure its accuracy.</p> <p><u>2021 Interim Audit Update</u></p> <p>No changes to note, there is still a significant delay in timing in purchase invoices being received from the Council with a large accrual remaining in the balance sheet.</p> <p>There are currently discussions regarding the council taking control of the maintenance function in future periods.</p> <p><u>2021 Final Audit</u></p> <p>No changes to note.</p>
2	<p>Insurance claim</p> <p>During the audit it was noted that an accident occurred at the Ebbw Vale Sports Centre as a result of staff negligence.</p> <p>We understand that a claim is expected to be made against the Trust which is being handled by the Trust's insurance providers.</p> <p>Can the trustees confirm if there have been any</p>	<p>The Trust has not received any claim relating to this accident to date.</p> <p>Staff have been managed in line with the Trusts policies for dereliction of duty with additional controls, training and documentation being introduced.</p> <p><u>2020 Final Audit Update</u></p> <p>The Trust has not received any claim relating to this accident to date.</p> <p><u>2021 Interim Audit Update</u></p>

Audit Findings Report – Year Ended 31st March 2021

	further developments?	<p>The matter remains with the charity's solicitors.</p> <p><u>2021 Final Audit Update</u></p> <p>No changes to note.</p>
3	<p>COVID-19</p> <p>The current situation regarding Covid-19 could have significant impact on the charity. The Trustees Report will need to make specific references to the issue, we have provided the relevant detail in the form of a checklist detailing what needs to be included.</p> <p>As auditors we are required to understand the impact Covid-19 will have on the charity not just in respect of the immediate situation but the ongoing knock on effect for the 12 months following the signing of the audit report.</p> <p>Going concern assumes that the charity will still be able to operate post COVID-19.</p> <p>Can the trustees explain the plans they have in place if the lockdown is extended for the foreseeable future?</p> <p>Can the trustees also confirm whether the budget is reasonable given what is currently known about COVID-19?</p>	<p>The Trust closed its doors on the 20th of March 2020 and although most of our building have re-opened their doors, services have been reduced and income lost.</p> <p>The Trust has been successful in sourcing various grant funding streams to mitigate the losses. Financial accounts at the end of September are now Forecasting a close to breakeven position at the end of March 2021.</p> <p>We have also received communication from the Welsh Assembly Government via Blaenau Gwent that losses will be covered by the Welsh Assembly up to the end of March 2021.</p> <p><u>2021 Interim Audit Update</u></p> <p>There charity have accessed the Welsh Government Hardship Fund, furlough scheme and rates relief.</p> <p>At the end of January the charity had over £2m contained in cash at bank and has generated a surplus of £588k.</p> <p><u>2021 Final Audit Update</u></p> <p>Operations have resumed post year end with funding continuing to be accessed.</p> <p>Deficit made in 2021 relates to FRS 102 defined benefit pension scheme adjustments. Once added back an unrestricted operational surplus has been</p>

		made.
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2 Audit/Accounting Issues – Current year

We have completed the audit of the charity's accounts in line with approved Auditing Standards. We anticipate issuing an unqualified audit report subject to the satisfactory resolution of the matters outlined below.

No	Issues	Management Response
1	<p>COVID-19 and Trustees Report</p> <p>Trustees should be aware that it will be important to provide users of the accounts with information regarding how the pandemic has affected the organisation.</p> <p>When preparing their trustees' annual report, charity trustees may wish to consider:</p> <ul style="list-style-type: none"> • In reporting the main achievements of the charity explaining how the virus control measures affected the charity's activities • Taking the opportunity to explain any financial uncertainties regarding the charity's financial sustainability and consideration of going concern and the steps being taken to address these uncertainties • Explaining how the contribution of 	

	<p>volunteers, where appropriate, assisted the charity in its work in managing in the changed circumstances</p> <ul style="list-style-type: none"> • The impact on the charity's ability to fundraise and how the trustees managed this situation • How the outbreak of the virus has affected staff, volunteers and beneficiaries and the implications for the charity's operations and activities for the coming year • How the financial and operational effects of the virus and the control measures relating to the virus affected the principal risks and uncertainties facing the charity during the reporting period • Give consideration whether there are any implications for any existing or potential defined benefit pension liability and investments the charity holds • Consider any impact on the charity's reserves policy, level of reserves and any change to designated funds set aside for future commitments 	
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	<ul style="list-style-type: none"> Consider the likely impact of the virus control measures and potential duration of the control measures on the future aims and activities of the charity The impact of the virus related control measures on any wider network of which the charity is a part and how this affects the charity's operations <p>To be discussed.</p>	
2	<p>Results</p> <p>The group has made an unrestricted loss before the loss on the defined benefit pension scheme of £258,103.</p> <p>As at 31st March 2021 the group had unrestricted reserves of a negative £6,989,201 of which £7,835,000 relates to the defined benefit pension deficit.</p> <p>Removing the annual pension adjustments, the group made a surplus of £526,501 of which £442,125 related to unrestricted funds.</p> <p>The free reserves of the group totalled £787,141.</p> <p>We understand an unrestricted deficit is predicted to be made in 2021/22.</p> <p>Can the trustees confirm the current results to date ?</p>	

3	<p>Pension Scheme</p> <p>During the audit and a review of the board minutes it was noted that the charity's contractual agreement with the council notes they only act as a guarantor regarding the LGPS for a period of 3 years.</p> <p>It was noted that if the council decides not to act as guarantor, the charity could not continue to fund the LGPS as a member and the charity would have to provide an alternative pension provision to employees.</p> <p>Can the trustees confirm if there have been any developments with the above?</p>	
4	<p>Expression of Interests</p> <p>During the audit and a review of the board minutes it was noted the charity have submitted an expression of interest for the following:</p> <ul style="list-style-type: none"> • Plas Menai • Sophia Gardens Gym • Pendine Sands <p>Can the trust confirm if there has been any development with the above?</p>	

5	<p>Grant Income</p> <p>During the audit and the testing of grant accrued income, it was noted the following balances were yet to be received at the date of the audit:</p> <p>Bridges into Work 2: £55,728</p> <p>Working Skills for Adults 2: £30,971</p> <p>Can the trustees confirm if the amounts have now been received?</p>	
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3 ISA 265 - Control Issues/Recommendations

The nature and extent of our audit procedures varies according to our assessment of the charity's accounting and internal control systems and may cover any aspect of the business operations that we consider appropriate.

Our audit is not designed to identify all significant weaknesses in the charity's systems but, if any such weaknesses come to our attention during the course of the audit that we think should be brought to your attention, we shall report them to you.

The following matters were raised in the interim period:

No	Description of Weakness	Risk Arising	Recommendation	Management Response
1	<p>Purchase Orders</p> <p>During the audit it was noted that purchase orders are being raised after the date of purchase invoices.</p> <p>This was first noted in 2018 with issues noted from this date to the 2021 interim audit.</p>	Understatement of expenditure within the financial statements.	Purchase orders to be raised before expenditure is made.	<p>Managers are regularly reminded of the importance of raising purchase orders at the time goods/services are requested.</p> <p><u>2021 Final Audit Update</u></p> <p>No changes to note, purchase orders continue to be raised after the invoice date.</p>
2	<p>Income Recognition</p> <p>During the interim audit and the testing of income, it was noted that there were sales invoices raised in the current</p>	Income recognised in the incorrect year.	Sales invoices should be reviewed as part of the year end process to ensure income is recognised in the correct	<p>Noted.</p> <p><u>2021 Final Audit Update</u></p> <p>No further issues noted.</p>

	<p>year that related to room/event hires which occurred in the prior year.</p> <p>The amounts noted were highly trivial.</p>		periods.	
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The following matters were raised in the final period:

No	Description of Weakness	Risk Arising	Recommendation	Management Response
1	<p>Depreciation</p> <p>During the audit and testing of depreciation it was noted that 3 assets has been depreciated at the wrong rate.</p>	Risk that assets are not depreciated over their estimated useful lives	All assets should be depreciated in line with the charity's accounting policies.	

4 Other Matters

4.1 Post balance sheet events

Are the trustees aware of any post balance sheet events?

4.2 Related party transactions

Other than those already disclosed in the in the financial statements are the trustees aware of any other material related party transactions. Please note the 'immediate family' terminology has been replaced with 'persons closely associated' and includes spouses, dependent children or a relative who has lived in the same house for more than a year.

4.3 Contingent liabilities

Are the trustees aware of any contingent liabilities at the year end?

4.4 International Standard on Auditing (ISA 570) – (Revised September 2019) Going concern

The revised ISA came into effect for periods beginning on or after 15th December 2019.

The revised standard increases the work which auditors are required to undertake when auditing the going concern status of an entity. It is the trustee's responsibility to determine if the organisation is a going concern and our responsibility to review the assessment. Increased testing is required to be performed on the charity's assessment of the going concern basis of accounting. Documents such as up to date financials, board minutes, budgets and cashflow forecasts are required to be provided to evidence the trustee's assessment of going concern.

4.5 International Standards on Auditing (ISA 540) – (Revised December 2018) Auditing Accounting Estimates and Related Disclosures

The revised ISA came into effect for periods beginning on or after 15th December 2019.

The updated objective requires audit procedures to address whether both the accounting estimates and related disclosures are reasonable (rather than simply adequate) in the context of the financial reporting framework.

Enhanced documentation will be required, particularly around:

- understanding the entity;
- the link between audit risks and audit procedures;
- the response if management procedures are inadequate;
- indicators of possible management bias and implications for the audit; and

significant judgements made when assessing whether or not estimates and disclosures are reasonable

4.6 Threats to independence and objectivity

At the planning stage any issues were communicated to the trustees who were satisfied that adequate safeguards are in place. Nothing has come to our attention to alter this view.

4.7 Section 393 Accounts to give true and fair view

The trustees of a charity must not approve accounts unless they are satisfied that they give a true and fair view of the assets, liabilities, financial position and profit or loss –

- (a) In the case of the charity's individual accounts, of the charity;
- (b) In the case of the charity's group accounts, of the undertakings included in the consolidation as a whole, so far as concerns members of the charity.

4.8 Section 501 of the Companies Act 2006

In connection with representations and supply of information to us generally, we draw your attention to Section 501 of the Companies Act 2006 under which it is an offence for anyone to recklessly or knowingly supply information to the auditors that is false or misleading or to fail to provide information requested promptly.

4.9 Fraud

It is the trustee's responsibility to implement a framework of internal control that actively prevents and detects fraudulent activity. Our responsibility as auditor is to consider fraud risk to the entity and to conduct audit procedures work that would give us a reasonable expectation of detection of any material fraud only. To this end we have considered key controls in place within the organisation that contribute towards the prevention and detection of fraud and conducted any other work that we consider necessary to provide us with assurance that the financial statements are free of material fraud.

Our work as auditor is not intended to identify any instance of fraud of a non-material nature and should not be relied upon for this purpose. In the event that the trustees wish to obtain enhanced assurance with regard to the effectiveness of internal control in preventing and detecting fraud we would be happy to provide additional services. Within our firm we have individuals with specific counter-fraud expertise gained within a variety of industry sectors. We can offer specific counter-fraud reviews and consultancy in addition to tailored counter fraud assessment tools.

Note: Trustees have a statutory duty to report fraud to the Charity Commission.

4.10 Materiality

The materiality applied to our work was £75,000 and was calculated by reference to a range of indicators including the charity's income, expenditure and gross assets. Our reporting threshold, under which errors are not reported to the Board was £3,750.

4.11 Updates

Charity Governance, Finance and Resilience Checklist

The Commission have designed a checklist which includes 15 questions charity trustees should be asking. This checklist can be used to review your charity's effectiveness and provides updated guidance from the Charity Commission, ensuring charity trustees engage with and use finance guidance from the regulator to run their charities effectively.

<https://www.gov.uk/government/publications/charity-trustee-meetings-15-questions-you-should-ask>

Charity Commission Annual Return

The Charity Commission Annual Return includes new questions which you can now view before you log in. Certain questions that were optional in 2018 are now compulsory. The link below provides guidance on the questions asked, how to answer them and what information is shown to the public on its register.

<https://www.gov.uk/government/news/charity-annual-return-2018>

Seminars

We are always looking for new topics that you might find of interest for seminars or hot topic sessions. If there is an area you would like covered please let us know.

Publication of Charity Trustee Names

From 1 April 2020 the names of all charity trustees will be displayed on the Charity Commission website. As trustees have a responsibility for the management and administration of their charity, this move is seen as a way of ensuring that they remain accountable to the public.

Some trustees may feel that publication of their name may endanger their physical or mental safety, and are able to apply for a dispensation from having the details published. Applications for a dispensation should be made to Commission setting the reasons why publication of their name could place them in danger. Once granted dispensations will be reviewed every five years.

Serious Incidents

The Charity Commission updated its guidance on Serious Incident Reporting in October 2018, with a particular focus on the reporting of safeguarding serious incidents following recent high-profile incidents in the charity sector.

Should a serious incident occur in a charity, trustees are expected to follow the correct processes to manage the incident and report it to the appropriate authorities, including the Commission as the charity regulator. The Commission's role is to ensure that trustees take appropriate steps to limit the immediate impact of the incident and prevent it from happening again. The link below provides the full guidance issued by the Commission and details on how to report.

<https://www.gov.uk/guidance/how-to-report-a-serious-incident-in-your-charity>

Fraud

Like any other sector, charities are not immune to criminal abuse from fraudsters. Fraud poses a serious risk to valuable funds and sensitive data, and can damage the good reputation of charities, affecting public trust and confidence in the sector as a whole.

Fraud awareness week took place in October 2019 from which the Commission produced 8 guiding principles on tackling charity fraud. The link below provides the full guidance issued by the Commission as well as access to a Charity Fraud Awareness Hub.

<https://www.gov.uk/guidance/protect-your-charity-from-fraud#tackling-charity-fraud-8-guiding-principles>

5 Reconciliation of management accounts results to the financial statements

We have set out below a reconciliation of the results disclosed in the draft financial statements to the management accounts/ trial balance prepared by the client, as approved and authorised by the trustees during the audit.

No adjustments were made to the trial balance, below details the unrestricted operational results:

	£
Deficit per trial balance	(5,324,497)
Deficit per financial statements	(5,324,497)*
 <i>Unrestricted element of deficit:</i>	
Unrestricted deficit:	(5,419,875)
Less pension service cost:	707,000
Less pension loss	<u>5,155,000</u>
Unrestricted surplus	442,125

6 Schedule of unadjusted differences

The responsibility for the prevention and detection of fraud or error is that of the trustees. The objective of our audit is to express an opinion on the financial statements.

We plan our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements or accounting records (including those resulting from fraud or error) but our examination should not be relied upon to disclose all such material misstatements or frauds or errors.

	£
Post-year end credit note relating to pre-year end	(7,600)
Understatement of prepayments	12,658
Understatement of accrued income	<u>9,870</u>
Net effect on deficit	14,928

