

COMMUNITY LEISURE SERVICES PARTNERSHIP

England & Wales · Charity number 1160374

Details

Other names COMMUNITY LEISURE SERVICES PARTERSHIP

Status Registered

Legal form CIO

Registered 2015-02-06

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

Contact

Address 43 Stickle Down
Deepcut
Camberley
GU16 6GB

Phone 01252 836664

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Website www.clsp.org.uk

Activities

Objects: THE CIO IS ESTABLISHED TO (A) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES AND SERVICES FOR THE PUBLIC BENEFIT FOR RECREATIONAL, SPORTING OR OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE, HEALTH IMPROVEMENT, COMMUNITY DEVELOPMENT AND/OR (B) TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY ACTIVITY AND/OR (C) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE BENEFIT OF HEALTHY LIFESTYLES AND/OR(D) TO ADVANCE THE ARTS, CULTURE AND HERITAGE AND/OR (E) SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY CONSISTENT WITH THE OBJECTS ABOVE AS THE TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION DETERMINE. NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 AND SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008

Activities: The charity operates health clubs for the benefit of the local community where there may not otherwise be that opportunity for health and wellbeing. The charity is actively seeking new health clubs to operate in order to fulfil it's charitable objectives.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Recreation
- **Who:** The General Public/mankind

Geography

- Scotland
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,159,478	£2,018,368	£-280,906	45
2024-03-31	£2,005,552	£1,956,425	£-265,471	48
2023-03-31	£2,516,803	£2,654,454	£-314,598	72
2022-03-31	£2,416,113	£2,462,878	£-176,947	76
2021-03-31	£1,524,875	£1,712,977	£-130,182	83

Trustees

Name	Role	Appointed
JUSTIN BEAVIS	Chair	2014-04-02
Howard Braband		2015-06-15
TIM RICHARDSON		2014-04-02

COMMUNITY LEISURE SERVICES PARTNERSHIP

England & Wales - Charity number 1160374

Accounts

Charity numbers: 1160374 & SC048193

COMMUNITY LEISURE SERVICES PARTNERSHIP

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

COMMUNITY LEISURE SERVICES PARTNERSHIP

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COMMUNITY LEISURE SERVICES PARTNERSHIP

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	J Beavis T Richardson H Braband
Charity registered numbers	1160374 and SC048193
Principal office	43 Stickle Down Deepcut Camberley GU16 6GB
Independent auditors	Shaw Gibbs (Audit) Limited Wey Court West Union Road Farnham Surrey GU9 7PT

COMMUNITY LEISURE SERVICES PARTNERSHIP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 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 2015)".

Objectives and activities

a. Policies and objectives

The charity's objects are:

- A. To provide or assist in the provision of facilities and services for the public benefit for recreational, sporting or other leisure time occupation in the interests of social welfare, health improvement, community development and/or
- B. To promote community participation in healthy activity and/or
- C. To advance the education of the public in the benefit of healthy lifestyles and/or
- D. To advance the arts, culture and heritage and/or
- E. Such other charitable purposes beneficial to the community consistent with the objects above as the trustees shall in their absolute discretion determine.

The trustees have paid due regard to guidance issued by the Charity Commission in the area of public benefit.

b. Overview

The decision to close our club at Chandler's Ford and the subsequent closure of the Croydon club due to landlord redevelopment last year, following the previous year's club closures, has enabled the charity to return a surplus.

We continue to deliver high-quality services at our health clubs in Crosby, Redditch, Scarborough, Aylesbury, Cupar and Bridlington, adding a new club in Dundee from September 2024.

The charity was able to deliver a surplus in the 2024 – 2025 financial year through quality management and some building and equipment investment.

COMMUNITY LEISURE SERVICES PARTNERSHIP

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

Achievements and performance

a. Financial review

The charity continued its operations across health clubs located in Crosby, Redditch, Scarborough, Aylesbury, Cupar, and Bridlington, with the addition of a new facility in Dundee.

For the financial year 2024/2025, the charity reported a surplus of £141,110. This positive outcome reflects stronger trading performance at key sites and the financial benefits derived from the closure of underperforming clubs.

The Board remains committed to rigorous oversight of income and expenditure and is pleased to note that financial projections indicate continued improvement into 2025/2026.

Trustees have confirmed that the charity maintains sufficient cash reserves to meet all operational costs and financial obligations.

The organisation's policy on the settlement of trade creditors is to agree payment terms at the outset of each transaction, ensure suppliers are clearly informed of these terms through contractual documentation, and adhere strictly to all contractual and legal payment obligations.

Cash flow forecasting is embedded within the charity's planning, budgeting, and financial review processes. Monthly forecasts are based on actual performance and incorporate risk assessments across all income and expenditure streams.

The charity has made substantial progress in reducing its outstanding balance with its largest supplier and appreciates the supplier's decision not to request immediate settlement of the remaining amount during the reporting period.

Trustees have conducted a comprehensive risk assessment and are satisfied that appropriate systems are in place to mitigate prevailing economic challenges.

As of the year-end, the charity held no restricted or unrestricted reserves and reported a deficit of £280,906 — an improvement compared to the 2023/2024 year-end deficit of £422,016 (restated).

b. Pay and remuneration of Staff

The pay and remuneration of all staff are based on pay rates in similar charities and leisure operations by size and operation and are reviewed annually.

Community Leisure Services Partnership's pay and remuneration are not linked to any national body's pay structure.

COMMUNITY LEISURE SERVICES PARTNERSHIP

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

a. Risk management

The trustees actively review the major risks which the charity faces and believe that maintaining the free reserves stated above, combined with the annual review of the controls over key financial systems carried out on an annual basis, will provide sufficient resources in the event of adverse conditions.

The trustees have also examined other operational and business risks which they face e.g.: reduction in user numbers, from whom the charity derives its principal source of income, staff costs, energy costs, lease costs and competition and confirm that they have established systems to mitigate significant risks.

Structure, governance and management

a. Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO). The charity is governed by a constitution with the charity trustees as the only voting members.

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Beavis
T Richardson
H Braband

In selecting individual trustees for appointment, the charity trustees must have regard for the skills, knowledge and experience needed for the effective administration of the CIO.

Recruitment and appointment of new trustees

Recruitment of trustees is through a combination of:

- Direct approach to suitably qualified individuals known to the existing trustees;
- Advertising for applicants through the media and other outlets; and
- Using board 'banks', etc. maintained by support bodies.

The board of trustees/directors has established procedures for recruiting and appointing trustees/directors, including identification of potential candidates, informal visits or discussions, formal application and interview, consideration by the full board of trustees/directors, and finally election by a majority of votes.

COMMUNITY LEISURE SERVICES PARTNERSHIP

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

Structure, governance and management (continued)

The induction of a new trustee would include an overview of operations, finance, health and safety, and safeguarding and then additional training is provided during a trustee's tenure. Trustees are also sent the Charity Commission and Office of Scottish Charities newsletters to keep them abreast of current matters and requirements relating to a charity and their role as a trustee.

Community Leisure Services Partnership is committed to safeguarding and promoting the welfare of our health club users and staff. Our Safe Recruitment Policy is an important part of such safeguarding with the assessment and selection of all people within the charity. DBS checks at an appropriate level will be undertaken, where required, before anyone takes up an employed or volunteer role within the charity.

The charity's Company Secretary, Clare Kennedy, oversees the duties and day-to-day management of the charity's work. Ms. Kennedy is responsible for the charity's banking and contractual relationships, reports to the trustees regularly and coordinates the trustee meetings.

3D Leisure Ltd. provides the charity with management and consultancy services. Paul Ramsay, who is a director in 3D Leisure Ltd. is closely associated in the charity's management decision making. He is responsible for approving the monthly payroll for the charity, purchasing decision making for capital expenditure, and financial reporting for the charity. He attends the trustees' meetings regularly and is considered a key management personnel.

Future plans

The charity aims to continue to provide health and well-being services to the communities around its clubs and meet its charity objectives.

During the budget cycle, refurbishment and replacement of equipment are considered and costed to enable an informed decision to be taken by the Board on any development at the clubs. The cost will be met with cashflow and our ability to access leasing.

Any potential new programmes offered by any club are also subject to the same financial and operational scrutiny and reviewed to ensure it is viable and add benefit to our users.

As with the introduction of the Dundee club in April 2024, any potential new club opportunity is scrutinised both financially and operationally to ensure it fits with our values and ability to deliver our service.

Additionally, any club experiencing significant income reduction is monitored very closely and, where necessary, plans to boost user numbers and/or reduce costs are implemented. A time frame is identified to see if the decline in income can be stopped, but where this is not possible, a closure plan will be costed, staff consulted and eventually implemented, as occurred in previous years.

COMMUNITY LEISURE SERVICES PARTNERSHIP

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

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales and Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:



J Beavis

Chair

Date: 31 December 2025

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY LEISURE SERVICES PARTNERSHIP

Opinion

We have audited the financial statements of Community Leisure Services Partnership (the 'charity') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources 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 Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charity'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.

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY LEISURE SERVICES PARTNERSHIP (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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 are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY LEISURE SERVICES PARTNERSHIP (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011.

Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and reviewing legal invoices. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY LEISURE SERVICES
PARTNERSHIP (CONTINUED)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' 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 charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Shaw Gibbs

Shaw Gibbs (Audit) Limited

Wey Court West
Union Road
Farnham
Surrey
GU9 7PT

Date: 13/01/2026

Shaw Gibbs (Audit) Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

COMMUNITY LEISURE SERVICES PARTNERSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	<i>As restated</i> <i>Total</i> <i>funds</i> <i>2024</i> £
Income from:				
Charitable activities	4	2,131,393	2,131,393	1,946,843
Other trading activities	5	28,085	28,085	29,704
Other income	6	-	-	18,770
Total income		2,159,478	2,159,478	1,995,317
Expenditure on:				
Raising funds	7	40,874	40,874	40,180
Charitable activities	8	1,977,494	1,977,494	1,916,245
Total expenditure		2,018,368	2,018,368	1,956,425
Net movement in funds		141,110	141,110	38,892
Reconciliation of funds:				
Total funds brought forward		(422,016)	(422,016)	(460,908)
Net movement in funds		141,110	141,110	38,892
Total funds carried forward		(280,906)	(280,906)	(422,016)

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

The notes on pages 14 to 26 form part of these financial statements.

COMMUNITY LEISURE SERVICES PARTNERSHIP

**BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	2025 £	As restated 2024 £
Tangible assets	13	-	-
Current assets			
Debtors	14	112,346	112,914
Cash at bank and in hand		61,073	38,325
		173,419	151,239
Creditors: amounts falling due within one year	15	(427,704)	(541,360)
Net current liabilities		(254,285)	(390,121)
Total assets less current liabilities		(254,285)	(390,121)
Creditors: amounts falling due after more than one year	16	(26,621)	(31,895)
Net liabilities excluding pension asset		(280,906)	(422,016)
Total net assets		(280,906)	(422,016)
Charity funds			
Restricted funds	18	-	-
Unrestricted funds	18	(280,906)	(422,016)
Total funds		(280,906)	(422,016)

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



J Beavis
Chair

Date: 31 December 2025

The notes on pages 14 to 26 form part of these financial statements.

COMMUNITY LEISURE SERVICES PARTNERSHIP

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	22,748	(13,489)
Cash flows from investing activities		
Net cash provided by investing activities	-	-
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	22,748	(13,489)
Cash and cash equivalents at the beginning of the year	38,325	51,814
Cash and cash equivalents at the end of the year	61,073	38,325

The notes on pages 14 to 26 form part of these financial statements

COMMUNITY LEISURE SERVICES PARTNERSHIP

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

1. General information

Community Leisure Services Partnership is a charitable incorporated organisation registered with the Charity Commission for England and Wales and the Scottish Charity Regulator. The registered office is 43 Stickle Down, Deepcut, Camberley, GU16 6GB.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Community Leisure Services Partnership meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future, however, the trustees are aware of certain material uncertainties which may cause doubt on the charity's ability to continue as a going concern. This relates to current year results, cashflow and future budgets. The budget forecasts for 24/25 and 25/26 show a return to a surplus position and improved cashflow positions, however, based on these forecasts it is unlikely to be in a position to repay a significant long term creditor balance within a period of less than one year, giving rise to the material uncertainty.

The trustees have prepared forecasts to indicate the charity can continue to pay its debts as they fall due and the long term creditor has confirmed they are willing to continue to support the charity. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. Our opinion is not modified in this respect.

COMMUNITY LEISURE SERVICES PARTNERSHIP

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

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Shop income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

The charity receives gym membership subscriptions and these are recognised in the accounts on receipt as there is no refund given for annual subscriptions should the member cease their membership.

2.4 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Trust to the expenditure and it can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are those costs incurred in attracting voluntary income, the costs of trading for fundraising purposes, investment management and certain legal fees.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Irrecoverable VAT is charged against the category or resources expended for which it was incurred.

Tax recovered from voluntary income received under gift aid is recognised in the Statement of Financial Activities when the income is receivable and is allocated to the income category to which the income relates.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

COMMUNITY LEISURE SERVICES PARTNERSHIP

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

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Plant and machinery	- depreciated over 2 to 5 years
Fixtures and fittings	- depreciated over 2 to 5 years

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

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.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

COMMUNITY LEISURE SERVICES PARTNERSHIP

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

2. Accounting policies (continued)

2.11 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.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

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

Critical areas of judgment:

The key judgement within these accounts relates to the treatment of deferred income. The charity receives some income relating to annual gym membership which is paid upfront. Per the terms and conditions of membership any amounts paid are non-refundable in the case of membership being cancelled before the year has finished. Therefore the income has been recognised as income in full upon receipt and not deferred.

COMMUNITY LEISURE SERVICES PARTNERSHIP

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

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>As restated Total funds 2024 £</i>
Membership fees	2,131,393	2,131,393	1,946,843

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Shop income	28,085	28,085	29,704

6. Other income

	Total funds 2025 £	<i>Total funds 2024 £</i>
Other income	-	18,770

COMMUNITY LEISURE SERVICES PARTNERSHIP

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

7. Expenditure on raising funds

Fundraising expenses

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Advertising	40,874	40,874	40,180

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	<i>Total 2024 £</i>
Charitable expenditure	1,977,494	1,977,494	1,916,245

Summary by expenditure type

	Staff costs 2025 £	Other costs 2025 £	Total 2025 £
Charitable activities	824,109	1,153,385	1,977,494

	<i>Staff costs 2024 £</i>	<i>Depreciation 2024 £</i>	<i>Other costs 2024 £</i>	<i>Total 2024 £</i>
Charitable activities	777,999	230	1,138,016	1,916,245

COMMUNITY LEISURE SERVICES PARTNERSHIP

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

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Charitable expenditure	1,955,919	21,575	1,977,494

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Charitable expenditure	1,891,200	25,045	1,916,245

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Depreciation	-	-	230
Governance costs	21,575	21,575	24,815
	21,575	21,575	25,045

10. Auditors' remuneration

	2025 £	<i>2024 £</i>
Audit fees	12,575	12,000

COMMUNITY LEISURE SERVICES PARTNERSHIP

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

11. Staff costs

	2025 £	2024 £
Wages and salaries	760,556	722,026
Social security costs	46,974	42,563
Contribution to defined contribution pension schemes	16,579	13,410
	<u>824,109</u>	<u>777,999</u>

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Employees	<u>45</u>	<u>48</u>

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

COMMUNITY LEISURE SERVICES PARTNERSHIP

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

13. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2024	12,388	120,850	133,238
At 31 March 2025	<u>12,388</u>	<u>120,850</u>	<u>133,238</u>
Depreciation			
At 1 April 2024	12,388	120,850	133,238
At 31 March 2025	<u>12,388</u>	<u>120,850</u>	<u>133,238</u>
Net book value			
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>

14. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	34,936	31,717
Other debtors	39,786	40,285
Prepayments and accrued income	37,624	40,912
	<u>112,346</u>	<u>112,914</u>

COMMUNITY LEISURE SERVICES PARTNERSHIP

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

15. Creditors: Amounts falling due within one year

	2025	<i>As restated</i> 2024
	£	£
Bank loans	5,278	5,620
Trade creditors	126,707	277,101
Other taxation and social security	11,750	9,235
Other creditors	3,659	30,153
Accruals and deferred income	280,310	219,251
	427,704	541,360

Included within creditors is an amount £77,534 (2024 - £239,053) owed to 3D Leisure Limited.

3D Leisure Limited provide this charity with facilities management and all transactions are on an arms length basis.

16. Creditors: Amounts falling due after more than one year

	2025	2024
	£	£
Bank loans	26,621	31,895

17. Prior year adjustments

A prior year adjustment was made to deferred annual memberships relating to year 2024. This resulted in a decrease in annual memberships by £10,235 representing movement during the year from prior year and increased accruals and deferred income by £156,545. Revised net income reduced from £49,127 to £38,892 and net assets reduced to (£422,016) from (£265,471) representing the recognition of deferred income of £156,545.

COMMUNITY LEISURE SERVICES PARTNERSHIP

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

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds - all funds	(422,016)	2,159,478	(2,018,368)	(280,906)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds - all funds	(314,598)	1,849,007	(1,956,425)	(422,016)

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	173,419	173,419
Creditors due within one year	(427,704)	(427,704)
Creditors due in more than one year	(26,621)	(26,621)
Total	(280,906)	(280,906)

COMMUNITY LEISURE SERVICES PARTNERSHIP

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

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	151,239	151,239
Creditors due within one year	(541,360)	(541,360)
Creditors due in more than one year	(31,895)	(31,895)
Total	<u>(422,016)</u>	<u>(422,016)</u>

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	<i>As restated 2024 £</i>
Net income for the year (as per Statement of Financial Activities)	<u>141,110</u>	<u>38,892</u>
Adjustments for:		
Depreciation charges	-	230
Decrease in debtors	568	69,060
Decrease in creditors	(118,930)	(121,671)
Net cash provided by/(used in) operating activities	<u>22,748</u>	<u>(13,489)</u>

21. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	61,073	38,325
Total cash and cash equivalents	<u>61,073</u>	<u>38,325</u>

COMMUNITY LEISURE SERVICES PARTNERSHIP

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

22. Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	38,325	22,748	61,073
Debt due within 1 year	(5,620)	342	(5,278)
Debt due after 1 year	(31,895)	5,274	(26,621)
	810	28,364	29,174
	810	28,364	29,174

23. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £16,579 (2024 - £13,410), and £3,071 (2024 - £2,697) were payable to the fund at the balance sheet date and are included in creditors.

24. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	210,809	244,496
Later than 1 year and not later than 5 years	448,360	591,169
	659,169	835,665
	659,169	835,665

25. Related party transactions

During the year, the charity entered into a transaction with Emmacy Ltd, a company controlled by trustee H Braband. The charity purchased parts for repair of gym equipment valued at £498. No outstanding balance at year end owed to Emmacy Ltd.

The charity had also entered into a transaction with Gymkit UK, a company owned by trustee H Braband. The charity received repair services of gym equipment valued at £600. No outstanding balance at year end owed to Gymkit UK.

During the year the charity paid £7,000 (2024 - £6,000) to Kennedy & Kennedy Associates Ltd. for the services provided by Clare Kennedy to the charity for her role as the company secretary to the charity. Clare Kennedy is the sole director of Kennedy & Kennedy Associates Ltd.

COMMUNITY LEISURE SERVICES PARTNERSHIP

England & Wales - Charity number 1160374

Accounts

Charity numbers: 1160374 & SC048193

COMMUNITY LEISURE SERVICES PARTNERSHIP

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

COMMUNITY LEISURE SERVICES PARTNERSHIP

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COMMUNITY LEISURE SERVICES PARTNERSHIP

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	J Beavis T Richardson H Braband
Charity registered numbers	1160374 and SC048193
Principal office	43 Stickle Down Deepcut Camberley GU16 6GB
Independent auditors	Shaw Gibbs (Audit) Limited Wey Court West Union Road Farnham Surrey GU9 7PT

COMMUNITY LEISURE SERVICES PARTNERSHIP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and financial statements for the year ended 31 March 2024

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 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 2015)"

Objectives and activities

a. Policies and objectives

The charity's objects are:

- A. To provide or assist in the provision of facilities and services for the public benefit for recreational, sporting or other leisure time occupation in the interests of social welfare, health improvement, community development and/or
- B. To promote community participation in healthy activity and/or
- C. To advance the education of the public in the benefit of healthy lifestyles and/or
- D. To advance the arts, culture and heritage and/or
- E. Such other charitable purposes beneficial to the community consistent with the objects above as the trustees shall in their absolute discretion determine.

The trustees have paid due regard to guidance issued by the Charity Commission in the area of public benefit.

b. Overview

The impact of increased competition and high energy costs at Chandlers Ford led to the Board making the difficult decision to close the club in May 2023. In addition, our Landlords for the Croydon club, Solutions, gave notice that they would, be ending the lease for Solutions in June 2023 to enable them to develop the site.

Losses for these clubs, including their closure costs, impacted the 2023/2024 financial result.

We continued to deliver high-quality services at our health clubs in Crosby, Redditch, Scarborough, Aylesbury, Cupar and Bridlington.

COMMUNITY LEISURE SERVICES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

a. Financial review

The charity continued to operate health clubs in Crosby, Redditch, Scarborough, Aylesbury, Cupar and Bridlington, with the Chandlers Ford and Croydon clubs closing.

The impact of increased competition and high energy costs at Chandlers Ford led to the Board making the difficult decision to close the club in May 2023. In addition, our Landlords for the Croydon club, Solutions, gave notice that they would, be ending the lease for Solutions in June 2023 to enable them to develop the site. The Board, after looking for alternative premises in the area, decided that to embark on a costly lease and refurbishment was not a prudent move at this time. Losses for these clubs, including their closure costs, impacted the 2023/2024 financial results.

2023/2024 has been a challenging year but despite the trading losses at the closed clubs coupled with the cost-of-living crisis and in particular significantly higher energy costs the Trustees are pleased with a surplus in the year of £49,127.

Income and expenditure are closely monitored monthly by the Board and the Trustees will continue to carefully monitor the financial position and are very pleased to report a much higher surplus is being forecast for the following year with cash flow improving as a result.

The trustees have established that the charity should have sufficient cash to cover its costs and meet its obligations.

The company's current policy concerning the payment of trade creditors is to settle the terms of payment with suppliers when agreeing on the terms of each transaction, ensure that suppliers are made aware of the terms of payment by including the relevant terms in contracts; and pay in accordance with the company's contractual and other legal obligations.

The calculation for cash available for operations is an integral part of the charity's planning, budget and forecast cycle and considers the risks associated with each stream of income and expenditure, and the charity forecasts each month based on achieved actuals.

Our biggest supplier agreed not to call for immediate payment of monies owed during the year and as a result, the charity had sufficient cash at the year-end.

The trustees have assessed the risks to which the charity is exposed and are satisfied that systems are in place to mitigate the economic challenges.

At the year's end, the charity had no restricted or unrestricted reserves and a deficit of £265,471, a reduction on our year end 2023 position.

No preference dividends were paid. The directors do not recommend payment of a final dividend.

b. Pay and remuneration of Staff

The pay and remuneration of all staff are based on pay rates in similar charities and leisure operations by size and operation and are reviewed annually.

Community Leisure Services Partnership's pay and remuneration are not linked to any national body's pay structure.

COMMUNITY LEISURE SERVICES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

a. Risk management

The trustees actively review the major risks which the charity faces and believe that maintaining the free reserves stated above, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions.

The trustees have also examined other operational and business risks which they face e.g.: reduction in user numbers, from whom the charity derives its principal source of income, staff costs, energy costs, lease costs and competition and confirm that they have established systems to mitigate the significant risks.

Structure, governance and management

a. Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO). The charity is governed by a constitution with the charity trustees as the only voting members.

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Beavis
T Richardson
H Braband

In selecting individual trustees for appointment, the charity trustees must have regard for the skills, knowledge and experience needed for the effective administration of the CIO.

Recruitment and appointment of new trustees

Recruitment of trustees is through a combination of:

- Direct approach to suitably qualified individuals known to the existing trustees;
- Advertising for applicants through the media and other outlets; and
- Using board 'banks', etc. maintained by support bodies.

The board of trustees/directors has established procedures for recruiting and appointing trustees/directors, including identification of potential candidates, informal visits or discussions, formal application and interview, consideration by the full board of trustees/directors, and finally election by a majority of votes.

The induction of a new trustee would include an overview of operations, finance, health and safety, and safeguarding and then additional training is provided during a trustee's tenure. Trustees are also sent the Charity Commission and Office of Scottish Charities newsletters to keep them abreast of current matters and requirements relating to a charity and their role as a trustee.

Community Leisure Services Partnership is committed to safeguarding and promoting the welfare of our health club users and staff. Our Safe Recruitment Policy is an important part of such safeguarding with the assessment and selection of all people within the charity. DBS checks at an appropriate level will be undertaken, where required, before anyone takes up an employed or volunteer role within the charity.

The charity's Company Secretary, Clare Kennedy, oversees the duties and day-to-day management of the charity's work. Ms. Kennedy is responsible for the charity's banking and contractual relationships, reports to the trustees regularly and coordinates the trustee meetings.

COMMUNITY LEISURE SERVICES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Future plans

The charity aims to continue to provide health and well-being services to the communities around its clubs and meet our charity objectives.

During the budget cycle, refurbishment and replacement of equipment are considered and costed to enable an informed decision to be taken by the Board on any development at the clubs. The cost will be met with cashflow and the charity can now access leasing.

Any potential new programmes offered by any club are also subject to the same financial and operational scrutiny and reviewed to ensure it is viable and add benefit to our users.

Any potential new club opportunity is scrutinized both financially and operationally to ensure it fits with our values and ability to deliver our service.

Any club experiencing significant income reduction is monitored very closely and, where necessary, plans to boost user numbers and/or reduce costs are implemented. A time frame is identified to see if the decline in income can be stopped but, where this is not possible, a closure plan will be costed; staff consulted and eventually implemented; as has occurred at Chandlers Ford.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales and Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COMMUNITY LEISURE SERVICES PARTNERSHIP

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:



T Richardson

Date: 23RD DEC, 2024

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY LEISURE SERVICES PARTNERSHIP

Opinion

We have audited the financial statements of Community Leisure Services Partnership (the 'charity') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources 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 Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charity'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.

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY LEISURE SERVICES PARTNERSHIP (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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 are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY LEISURE SERVICES PARTNERSHIP (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011.

Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and reviewing legal invoices. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' 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 charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY LEISURE SERVICES
PARTNERSHIP (CONTINUED)

Shaw Gibbs (Audit) Limited
Wey Court West
Union Road
Farnham
Surrey
GU9 7PT

Shaw Gibbs

Date: 31/12/2024

Shaw Gibbs (Audit) Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

COMMUNITY LEISURE SERVICES PARTNERSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Charitable activities	4	1,957,078	1,957,078	2,480,523
Other trading activities	5	29,704	29,704	32,400
Other income	6	18,770	18,770	3,880
Total income		2,005,552	2,005,552	2,516,803
Expenditure on:				
Raising funds	7	40,180	40,180	44,820
Charitable activities	8	1,916,245	1,916,245	2,609,634
Total expenditure		1,956,425	1,956,425	2,654,454
Net movement in funds		49,127	49,127	(137,651)
Reconciliation of funds:				
Total funds brought forward		(314,598)	(314,598)	(176,947)
Net movement in funds		49,127	49,127	(137,651)
Total funds carried forward		(265,471)	(265,471)	(314,598)

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

The notes on pages 14 to 26 form part of these financial statements.

COMMUNITY LEISURE SERVICES PARTNERSHIP

**BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	-	230
		<u>-</u>	<u>230</u>
Current assets			
Debtors	14	112,914	181,974
Cash at bank and in hand		38,325	51,814
		<u>151,239</u>	<u>233,788</u>
Creditors: amounts falling due within one year	15	(384,815)	(513,231)
Net current liabilities		<u>(233,576)</u>	<u>(279,443)</u>
Total assets less current liabilities		<u>(233,576)</u>	<u>(279,213)</u>
Creditors: amounts falling due after more than one year	16	(31,895)	(35,385)
Net liabilities excluding pension asset		<u>(265,471)</u>	<u>(314,598)</u>
Total net assets		<u>(265,471)</u>	<u>(314,598)</u>
Charity funds			
Restricted funds	17	-	-
Unrestricted funds	17	(265,471)	(314,598)
Total funds		<u>(265,471)</u>	<u>(314,598)</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



T Richardson

Date: 23rd Dec, 2024

The notes on pages 14 to 26 form part of these financial statements.

COMMUNITY LEISURE SERVICES PARTNERSHIP

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	(10,084)	(61,549)
	<hr/>	<hr/>
Cash flows from investing activities		
Net cash provided by investing activities	-	-
	<hr/>	<hr/>
Cash flows from financing activities		
Cash (absorbed by)/generated from operations	(3,405)	(6,491)
Net cash used in financing activities	(3,405)	(6,491)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(13,489)	(68,040)
Cash and cash equivalents at the beginning of the year	51,814	119,854
Cash and cash equivalents at the end of the year	38,325	51,814
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 14 to 26 form part of these financial statements

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Community Leisure Services Partnership is a charitable incorporated organisation registered with the Charity Commission for England and Wales and the Scottish Charity Regulator. The registered office is 43 Stickle Down, Deepcut, Camberley, GU16 6GB.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Community Leisure Services Partnership meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future, however, the trustees are aware of certain material uncertainties which may cause doubt on the charity's ability to continue as a going concern. This relates to current year results, cashflow and future budgets. The budget forecasts for 24/25 and 25/26 show a return to a surplus position and improved cashflow positions, however, based on these forecasts it is unlikely to be in a position to repay a significant long term creditor balance within a period of less than one year, giving rise to the material uncertainty.

The trustees have prepared forecasts to indicate the charity can continue to pay its debts as they fall due and the long term creditor has confirmed they are willing to continue to support the charity. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. Our opinion is not modified in this respect.

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Shop income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

The charity receives gym membership subscriptions and these are recognised in the accounts on receipt as there is no refund given for annual subscriptions should the member cease their membership.

2.4 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Trust to the expenditure and it can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are those costs incurred in attracting voluntary income, the costs of trading for fundraising purposes, investment management and certain legal fees.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Irrecoverable VAT is charged against the category or resources expended for which it was incurred.

Tax recovered from voluntary income received under gift aid is recognised in the Statement of Financial Activities when the income is receivable and is allocated to the income category to which the income relates.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Plant and machinery	- depreciated over 2 to 5 years
Fixtures and fittings	- depreciated over 2 to 5 years

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

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.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.11 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.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

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

Critical areas of judgment:

The key judgement within these accounts relates to the treatment of deferred income. The charity receives some income relating to annual gym membership which is paid upfront. Per the terms and conditions of membership any amounts paid are non-refundable in the case of membership being cancelled before the year has finished. Therefore the income has been recognised as income in full upon receipt and not deferred.

COMMUNITY LEISURE SERVICES PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Membership fees	1,957,078	1,957,078	2,480,523

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Shop income	29,704	29,704	32,400

6. Other income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Other income	18,770	18,770	3,880

COMMUNITY LEISURE SERVICES PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Expenditure on raising funds

Fundraising expenses

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Advertising	40,180	40,180	44,820

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Charitable expenditure	1,916,245	1,916,245	2,609,635

Summary by expenditure type

	Staff costs 2024 £	Depreciation 2024 £	Other costs 2024 £	Total 2024 £
Charitable activities	777,999	230	1,138,016	1,916,245

	<i>Staff costs 2023 £</i>	<i>Depreciation 2023 £</i>	<i>Other costs 2023 £</i>	<i>Total 2023 £</i>
Charitable activities	1,076,253	7,400	1,525,982	2,609,635

COMMUNITY LEISURE SERVICES PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Charitable expenditure	1,891,200	25,045	1,916,245

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Charitable expenditure	2,585,508	24,127	2,609,635

Analysis of support costs

	Activities 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Depreciation	230	230	7,400
Governance costs	24,815	24,815	16,727
	25,045	25,045	24,127

10. Auditors' remuneration

	2024 £	<i>2023 £</i>
Audit fees	12,000	<i>10,727</i>

COMMUNITY LEISURE SERVICES PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. Staff costs

	2024	2023
	£	£
Wages and salaries	722,026	1,004,010
Social security costs	42,563	57,791
Contribution to defined contribution pension schemes	13,410	14,451
	777,999	1,076,252

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Employees	48	72

No employee received remuneration amounting to more than £60,000 in either year.

The aggregate compensation to key management personnel for the year amounted to £6,000 (2023 - £6,000)

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - *ENIL*).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - *ENIL*).

COMMUNITY LEISURE SERVICES PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

13. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2023	15,762	136,434	152,196
Disposals	(3,374)	(15,585)	(18,959)
At 31 March 2024	<u>12,388</u>	<u>120,849</u>	<u>133,237</u>
Depreciation			
At 1 April 2023	15,762	136,204	151,966
Charge for the year	-	230	230
On disposals	(3,374)	(15,585)	(18,959)
At 31 March 2024	<u>12,388</u>	<u>120,849</u>	<u>133,237</u>
Net book value			
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>230</u>	<u>230</u>

14. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	31,717	35,889
Other debtors	40,285	54,123
Prepayments and accrued income	40,912	91,962
	<u>112,914</u>	<u>181,974</u>

COMMUNITY LEISURE SERVICES PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Bank loans	5,620	5,535
Trade creditors	277,101	387,112
Other taxation and social security	9,235	9,408
Other creditors	30,153	61,912
Accruals and deferred income	62,706	49,264
	384,815	513,231

Included within creditors is an amount £239,053 (2023 - £212,059) owed to 3D Leisure Limited.

3D Leisure Limited provide this charity with facilities management and all transactions are on an arms length basis.

16. Creditors: Amounts falling due after more than one year

	2024	2023
	£	£
Bank loans	31,895	35,385

COMMUNITY LEISURE SERVICES PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

17. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds - all funds	<u>(314,598)</u>	<u>2,005,552</u>	<u>(1,956,425)</u>	<u>(265,471)</u>

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds				
General Funds - all funds	<u>(176,947)</u>	<u>2,516,803</u>	<u>(2,654,454)</u>	<u>(314,598)</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	151,239	151,239
Creditors due within one year	(384,815)	(384,815)
Creditors due in more than one year	(31,895)	(31,895)
Total	<u>(265,471)</u>	<u>(265,471)</u>

COMMUNITY LEISURE SERVICES PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Endowment funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	230	-	230
Current assets	233,788	-	233,788
Creditors due within one year	(513,231)	-	(513,231)
Creditors due in more than one year	(35,385)	-	(35,385)
Total	<u><u>(314,598)</u></u>	<u><u>-</u></u>	<u><u>(314,598)</u></u>

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	<u>49,127</u>	<u>(137,651)</u>
Adjustments for:		
Depreciation charges	230	7,400
Decrease in debtors	69,060	27,436
Increase/(decrease) in creditors	(128,501)	41,266
Net cash used in operating activities	<u><u>(10,084)</u></u>	<u><u>(61,549)</u></u>

20. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	<u>38,325</u>	<u>51,814</u>
Total cash and cash equivalents	<u><u>38,325</u></u>	<u><u>51,814</u></u>

COMMUNITY LEISURE SERVICES PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

21. Analysis of changes in net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	51,814	(13,489)	38,325
Debt due within 1 year	(5,535)	(85)	(5,620)
Debt due after 1 year	(35,385)	3,490	(31,895)
	<u>10,894</u>	<u>(10,084)</u>	<u>810</u>

22. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £13,410 (2023 - £14,451), and £2,697 (2023 - £2,618) were payable to the fund at the balance sheet date and are included in creditors.

23. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	244,496	206,692
Later than 1 year and not later than 5 years	331,969	390,815
	<u>576,465</u>	<u>597,507</u>

24. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2024.

COMMUNITY LEISURE SERVICES PARTNERSHIP

England & Wales - Charity number 1160374

Accounts

Charity registration number 1160374 (England and Wales)

Charity registration number SC048193 (Scotland)

**COMMUNITY LEISURE SERVICES PARTNERSHIP
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

COMMUNITY LEISURE SERVICES PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Beavis T Richardson H Braband
Charity number (England and Wales)	1160374
Charity number (Scotland)	SC048193
Principal address	43 Stickle Down Deepcut Surrey GU16 6GB
Auditor	Alliotts LLP Friary Court 13-21 High Street Guildford Surrey GU1 3DL

COMMUNITY LEISURE SERVICES PARTNERSHIP

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COMMUNITY LEISURE SERVICES PARTNERSHIP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)"

Objectives and activities

The charity's objects are:

- A. To provide or assist in the provision of facilities and services for the public benefit for recreational, sporting or other leisure time occupation in the interest of social welfare, health improvement, community development and/or
- B. To promote community participation in healthy activity and/or
- C. To advance the education of the public in the benefit of healthy lifestyles and/or
- D. To advance the arts, culture and heritage and/or
- E. Such other charitable purposes beneficial to the community consistent with the objects above as the trustees shall in their absolute discretion determine.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in the area of public benefit.

Achievements and performance

Significant activities and achievements against objectives

Following the COVID-19 pandemic and subsequent lockdowns, 2022 – 2023 was another difficult year with the impact of increased energy costs and the cost-of-living crisis affecting discretionary spend. Some areas have been more impacted than others and the Board made the very difficult decision to close Wallasey (one of the two Liverpool clubs) in January 2023 that was returning a significant deficit and could not recover post the lockdowns.

Chandlers Ford also closed in May 2023, again due to its continuing significant deficit and our Croydon also closed around June 2023 due to new landlords of the building seeking vacant possession.

We will continue to deliver high quality services at our remaining health clubs in Liverpool, Redditch, Scarborough, Aylesbury, Cupar and Bridlington.

Financial review

Reserves policy

The lockdowns followed by significantly higher energy costs has continued to impact cashflow and funds.

The Trustees continue to carefully monitor the financial position and, as noted in Achievements and Performance, take appropriate, difficult decisions where necessary.

Sadly, increased competition at Chandlers Ford resulted in reduced membership numbers and coupled with increasing costs the Board decided to close the club from May 2023. In addition, our Landlords gave notice that they would be, finally, ending the lease on Solutions in June 2023.

At the year-end, the charity had no restricted or unrestricted reserves and a deficit of £314,598.

Our biggest supplier continues to agree not to call for immediate payment of monies owed during the year and thus the charity had a sufficient cash level at the year end, of £51,814, to be able to operate.

With the closure of 2 loss-making clubs and the continued recovery at others the trustees have assessed the risks and are confident that the charity will be in surplus this coming year and will begin to reduce the debt.

COMMUNITY LEISURE SERVICES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO). The charity is governed by a constitution with the charity trustees as the only voting members.

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Beavis
T Richardson
H Braband

Recruitment and appointment of trustees

In selecting individual trustees for appointment, the charity trustees must have regard for the skills, knowledge and experience needed for the effective administration of the CIO.

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

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

Organisational structure

The charity's Company Secretary, Clare Kennedy, oversees the duties and day to day management of the charity's work. Ms. Kennedy is responsible for of the charity's banking and contractual relationships, reports to the trustees regularly and coordinates the trustee meetings.

No preference dividends were paid. The directors do not recommend payment of a final dividend.

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

T Richardson.

T Richardson. (Dec 21, 2023 12:03 GMT)

T Richardson
Trustee

Date: 21/12/2023

COMMUNITY LEISURE SERVICES PARTNERSHIP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF COMMUNITY LEISURE SERVICES PARTNERSHIP

Opinion

We have audited the financial statements of Community Leisure Services Partnership (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the 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 charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, 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 Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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.

Material uncertainty related to going concern

We draw your attention to Note 1.2 to the Financial Statements in relation to the current year's results, cashflow and future budgets. The budget forecasts for 23/24 and 24/25 show a return to a surplus result and improved cashflow position, however based on these forecasts the charity is unlikely to be in a position to repay a significant long term creditor balance within a period of less than one year, giving rise to the material uncertainty.

The Trustees have prepared forecasts that indicate the charity can continue to pay its debts as they fall due and the long-term creditor has confirmed they are willing to continue to support the charity. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements. Our opinion is not modified in this respect.

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 identified the material uncertainty above. We have not identified any further events or conditions that, individually or collectively, may cast significant doubt on the charity'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.

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF COMMUNITY LEISURE SERVICES PARTNERSHIP

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees 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 charity'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 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 as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

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

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF COMMUNITY LEISURE SERVICES PARTNERSHIP

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with Trustees and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, the Charities SORP 2019 and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

Audit response to risks identified

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed all transactions listed;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and the Christies Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditors' 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 charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF COMMUNITY LEISURE SERVICES PARTNERSHIP

Alliotts LLP

Alliotts LLP (Dec 21, 2023 12:20 GMT)

Alliotts LLP

21/12/2023

.....

Chartered Accountants

Statutory Auditor

Friary Court
13-21 High Street
Guildford
Surrey
GU1 3DL

Alliotts LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

COMMUNITY LEISURE SERVICES PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income and endowments from:			
Donations and legacies	5	-	263,259
Charitable activities	3	2,480,523	2,123,055
Other trading activities	4	32,400	26,091
Other income	6	3,880	3,708
Total income		<u>2,516,803</u>	<u>2,416,113</u>
Expenditure on:			
Raising funds	7	44,820	42,687
Charitable activities	8	2,609,634	2,420,191
Total expenditure		<u>2,654,454</u>	<u>2,462,878</u>
Net expenditure and movement in funds		(137,651)	(46,765)
Reconciliation of funds:			
Fund balances at 1 April 2022		<u>(176,947)</u>	<u>(130,182)</u>
Fund balances at 31 March 2023		<u><u>(314,598)</u></u>	<u><u>(176,947)</u></u>

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

COMMUNITY LEISURE SERVICES PARTNERSHIP

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		230		7,630
Current assets					
Debtors	14	181,974		209,410	
Cash at bank and in hand		51,814		119,854	
		<u>233,788</u>		<u>329,264</u>	
Creditors: amounts falling due within one year	16	(513,231)		(470,608)	
Net current liabilities			(279,443)		(141,344)
Total assets less current liabilities			(279,213)		(133,714)
Creditors: amounts falling due after more than one year			(35,385)		(43,233)
Net liabilities			<u>(314,598)</u>		<u>(176,947)</u>
Income funds					
Unrestricted funds			(314,598)		(176,947)
			<u>(314,598)</u>		<u>(176,947)</u>

The accounts were approved by the Trustees on 21/12/2023


T Richardson, (Dec 21, 2023 12:03 GMT)
T Richardson
Trustee

COMMUNITY LEISURE SERVICES PARTNERSHIP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(61,549)		38,771
Net cash used in investing activities			-		-
Financing activities					
Repayment of bank loans		(6,491)		(2,589)	
Net cash used in financing activities			(6,491)		(2,589)
Net (decrease)/increase in cash and cash equivalents			(68,040)		36,182
Cash and cash equivalents at beginning of year			119,854		83,672
Cash and cash equivalents at end of year			<u>51,814</u>		<u>119,854</u>

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Community Leisure Services Partnership is a charitable incorporated organisation registered with the Charity Commission for England and Wales and the Scottish Charity Regulator. The registered office is 43, Stickle Down, Deepcut, Surrey, GU16 6GB.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future, however, the trustees are aware of certain material uncertainties which may cause doubt on the charity's ability to continue as a going concern. This relates to the current year results, cashflow and future budgets. The budget forecasts for 23/24 and 24/25 show a return to a surplus result and improved cashflow position, however based on these forecasts the charity is unlikely to be in a position to repay a significant long term creditor balance within a period of less than one year, giving rise to the material uncertainty.

The Trustees have prepared forecasts that indicate the charity can continue to pay its debts as they fall due and the long term creditor has confirmed they are willing to continue to support the charity. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements. Our opinion is not modified in this respect.

1.3 Charitable funds

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

1.4 Incoming resources

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.

Shop income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

The charity receives gym membership subscriptions and these are recognised in the accounts on receipt as there is no refund given for annual subscriptions should the member cease their membership.

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Trust to the expenditure and it can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are those costs incurred in attracting voluntary income, the costs of trading for fundraising purposes, investment management and certain legal fees.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Irrecoverable VAT is charged against the category or resources expended for which it was incurred.

Tax recovered from voluntary income received under gift aid is recognised in the Statement of Financial Activities when the income is receivable and is allocated to the income category to which the income relates.

1.6 Tangible fixed assets

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

Individual fixed assets costing £100 or more are capitalised at cost.

Tangible fixed assets are depreciated over their estimated useful lives as follows:

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:

Plant and equipment	depreciated over 2 to 5 years
Fixtures and fittings	depreciated over 2 to 5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

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

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

Critical judgements

The key judgement within these accounts relates to the treatment of deferred income. The charity receives some income relating to annual gym membership which is paid upfront. Per the terms and conditions of membership any amounts paid are non-refundable in the case of membership being cancelled before the year has finished. Therefore the income has been recognised as income in full upon receipt and not deferred.

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Membership fees	2,480,523	2,123,055

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Shop income	32,400	26,091

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Donations and legacies

	Total	Unrestricted funds
	2023	2022
	£	£
Government grant income	-	263,259
	<u> </u>	<u> </u>

In the prior year funds were received under the government backed Coronavirus Job Retention Scheme (CJRS), Small Business Grant and and Hospitality and Leisure Grant Schemes. These funds were used to cover the salaries of staff furloughed under the scheme and overheads.

6 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	3,880	3,708
	<u> </u>	<u> </u>

7 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising and publicity		
Advertising	44,820	42,687
	<u> </u>	<u> </u>

8 Charitable activities

	2023	2022
	£	£
Staff costs	1,076,252	917,307
Depreciation and impairment	7,400	24,283
Charitable expenditure	1,509,255	1,465,156
	<u> </u>	<u> </u>
	2,592,907	2,406,746
Share of governance costs (see note 9)	16,727	13,445
	<u> </u>	<u> </u>
	<u>2,609,634</u>	<u>2,420,191</u>

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Audit fees	-	10,727	10,727	-	7,445	7,445
Governance costs	-	6,000	6,000	-	6,000	6,000
	-	16,727	16,727	-	13,445	13,445
Analysed between Charitable activities	-	16,727	16,727	-	13,445	13,445

Governance costs comprises fees for managing the charity.

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	72	76
Employment costs	2023	2022
	£	£
Wages and salaries	1,004,010	866,140
Social security costs	57,791	38,759
Other pension costs	14,451	12,408
	1,076,252	917,307

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

12 Taxation

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

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022	15,762	136,434	152,196
At 31 March 2023	15,762	136,434	152,196
Depreciation and impairment			
At 1 April 2022	15,523	129,043	144,566
Depreciation charged in the year	239	7,161	7,400
At 31 March 2023	15,762	136,204	151,966
Carrying amount			
At 31 March 2023	-	230	230
At 31 March 2022	239	7,391	7,630

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	35,889	36,933
Other debtors	54,123	41,610
Prepayments and accrued income	91,962	130,867
	181,974	209,410

15 Loans and overdrafts

	2023 £	2022 £
Bank loans	40,920	47,411
Payable within one year	5,535	4,178
Payable after one year	35,385	43,233

The long-term loans are not secured as this is for a Bounce back loan which is a 100% government backed guarantee loan.

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	15	5,535	4,178
Other taxation and social security		9,408	9,259
Trade creditors		387,112	364,787
Other creditors		61,912	27,301
Accruals and deferred income		49,264	65,083
		<u>513,231</u>	<u>470,608</u>

Included within creditors, an amount £212,059 (2022: £158,839) owed to 3D Leisure Limited which included an amount of £425 relates to a hire purchase agreement that was taken out by 3D Leisure Limited on behalf of Community Leisure Services Partnership.

Community Leisure Services Partnership have an agreement with 3D Leisure Limited committing Community Leisure Services Partnership to paying the hire purchase agreement on behalf of 3D Leisure Limited. The legal title of the assets will be transferred upon completion of the hire purchase agreement to Community Leisure Services Partnership.

The assets covered by the hire purchase agreement are included within these accounts as fixed assets.

3D Leisure Limited provide this charity with facilities management and all transactions are on an arms length basis.

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	206,692	177,081
Between two and five years	390,815	378,245
	<u>597,507</u>	<u>555,326</u>

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	6,000	6,000

19 Cash generated from operations

	2023 £	2022 £
Deficit for the year	(137,651)	(46,765)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	7,400	24,283
Movements in working capital:		
Decrease/(increase) in debtors	27,436	(85,657)
Increase in creditors	41,266	146,910
Cash (absorbed by)/generated from operations	(61,549)	38,771

20 Analysis of changes in net funds

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	119,854	(68,040)	51,814
Loans falling due within one year	(4,178)	(1,357)	(5,535)
Loans falling due after more than one year	(43,233)	7,848	(35,385)
	<u>72,443</u>	<u>(61,549)</u>	<u>10,894</u>

COMMUNITY LEISURE SERVICES PARTNERSHIP

England & Wales - Charity number 1160374

Accounts

Charity registration number 1160374 (England and Wales)

Charity registration number SC048193 (Scotland)

**COMMUNITY LEISURE SERVICES PARTNERSHIP
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

COMMUNITY LEISURE SERVICES PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Beavis T Richardson H Braband
Charity number (England and Wales)	1160374
Charity number (Scotland)	SC048193
Principal address	43 Stickle Down Deepcut Surrey GU16 6GB
Auditor	Alliotts LLP Friary Court 13-21 High Street Guildford Surrey GU1 3DL

COMMUNITY LEISURE SERVICES PARTNERSHIP

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COMMUNITY LEISURE SERVICES PARTNERSHIP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)"

Objectives and activities

The charity's objects are:

- A. To provide or assist in the provision of facilities and services for the public benefit for recreational, sporting or other leisure time occupation in the interests of social welfare, health improvement, community development and/or
- B. To promote community participation in healthy activity and/or
- C. To advance the education of the public in the benefit of healthy lifestyles and/or
- D. To advance the arts, culture and heritage and/or
- E. Such other charitable purposes beneficial to the community consistent with the objects above as the trustees shall in their absolute discretion determine.

The trustees have paid due regard to guidance issued by the Charity Commission in the area of public benefit.

Achievements and performance

The membership recovery from Covid lockdowns during the year has been variable but we continue to deliver high-quality services at 9 health clubs in Croydon, Liverpool (2), Redditch, Scarborough, Aylesbury, Chandlers Ford, Bridlington, and Cupar.

Financial review

It is the policy of the charity that unrestricted funds should be available for charitable purposes, however, the financial impact of the pandemic has continued to affect cash flow and funds continue to be retained. The Trustees will carefully monitor the financial position and take appropriate decisions when necessary.

At the year-end, the charity had no restricted or unrestricted reserves and a deficit of £176,947.

As the biggest creditor has not pursued payment of monies owed during the year, the charity had sufficient cash at the year-end, of £119,854, to be able to operate.

The trustees have assessed the risks to which the charity is exposed and are satisfied that systems are in place to mitigate the challenges arising from the residual impact of the lockdowns and the cost of the living crisis now facing the country.

COMMUNITY LEISURE SERVICES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO). The charity is governed by a constitution with the charity trustees as the only voting members.

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Beavis

T Richardson

H Braband

In selecting individual trustees for appointment, the charity trustees must have regard for the skills, knowledge and experience needed for the effective administration of the CIO.

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

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

The charity's Company Secretary, Clare Kennedy, oversees the duties and day to day management of the charity's work. Ms. Kennedy is responsible for the charity's banking and contractual relationships, reports to the trustees regularly and coordinates the trustee meetings.

No preference dividends were paid. The directors do not recommend payment of a final dividend.

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



.....
T Richardson

Trustee

Dated: 24th Jan 2023

COMMUNITY LEISURE SERVICES PARTNERSHIP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF COMMUNITY LEISURE SERVICES PARTNERSHIP

Opinion

We have audited the financial statements of Community Leisure Services Partnership (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the 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 charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, 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 Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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.

Material uncertainty related to going concern

We draw your attention to Note 1.2 to the Financial Statements in relation to the current year's results, cashflow and future budgets. The budget forecast for 22/23 continues to show a deficit position, however the budget for 23/24 shows a small surplus is forecast to be made and an improved cashflow. This, however, does not include plans or repayments factored into the cashflow to be able to repay a significant long term creditor balance and the recovery from covid-19 is slower than expected, giving rise to the material uncertainty.

The Trustees have prepared forecasts that indicate the charity can continue to pay its debts as they fall due and the long-term creditor has confirmed they are willing to continue to support the charity. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements. Our opinion is not modified in this respect.

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 identified the material uncertainty above. We have not identified any further events or conditions that, individually or collectively, may cast significant doubt on the charity'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.

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF COMMUNITY LEISURE SERVICES PARTNERSHIP

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees 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 charity'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 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 as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

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

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF COMMUNITY LEISURE SERVICES PARTNERSHIP

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with Trustees and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, the Charities SORP 2019 and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

Audit response to risks identified

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed all transactions listed;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF COMMUNITY LEISURE SERVICES PARTNERSHIP

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and the Christies Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditors' 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 charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Alliotts LLP

Alliotts LLP

Chartered Accountants
Statutory Auditor

27/1/23

Friary Court
13-21 High Street
Guildford
Surrey
GU1 3DL

Alliotts LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

COMMUNITY LEISURE SERVICES PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income and endowments from:</u>			
Donations and legacies	3	263,259	820,272
Charitable activities	4	2,123,055	698,678
Other trading activities	5	26,091	5,925
Other income	6	3,708	-
Total income		2,416,113	1,524,875
<u>Expenditure on:</u>			
Raising funds	7	42,687	14,226
Charitable activities	8	2,420,191	1,698,751
Total expenditure		2,462,878	1,712,977
Net expenditure for the year/ Net movement in funds		(46,765)	(188,102)
Fund balances at 1 April 2021		(130,182)	57,920
Fund balances at 31 March 2022		(176,947)	(130,182)

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

All income and expenditure derive from continuing activities.

COMMUNITY LEISURE SERVICES PARTNERSHIP

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		7,630		31,913
Current assets					
Debtors	13	209,410		123,753	
Cash at bank and in hand		119,854		83,672	
		<u>329,264</u>		<u>207,425</u>	
Creditors: amounts falling due within one year	15	<u>(470,608)</u>		<u>(320,880)</u>	
Net current liabilities			<u>(141,344)</u>		<u>(113,455)</u>
Total assets less current liabilities			<u>(133,714)</u>		<u>(81,542)</u>
Creditors: amounts falling due after more than one year			<u>(43,233)</u>		<u>(48,640)</u>
Net liabilities			<u>(176,947)</u>		<u>(130,182)</u>
Income funds					
Unrestricted funds			<u>(176,947)</u>		<u>(130,182)</u>
			<u>(176,947)</u>		<u>(130,182)</u>

The financial statements were approved by the Trustees on



.....
T Richardson

Trustee

24th Jan 2023

COMMUNITY LEISURE SERVICES PARTNERSHIP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	18		38,771		17,154
Net cash used in investing activities			-		-
Financing activities					
Repayment of bank loans		(2,589)		50,000	
Net cash (used in)/generated from financing activities			(2,589)		50,000
Net increase in cash and cash equivalents			36,182		67,154
Cash and cash equivalents at beginning of year			83,672		16,518
Cash and cash equivalents at end of year			119,854		83,672

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Community Leisure Services Partnership is a charitable incorporated organisation registered with the Charity Commission for England and Wales and the Scottish Charity Regulator. The registered office is 43, Stickle Down, Deepcut, Surrey, GU16 6GB.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future, however, the trustees are aware of certain material uncertainties which may cause doubt on the charity's ability to continue as a going concern. This relates to the current year results, cashflow and future budgets. The budget forecast for 22/23 continues to show a deficit position, however the budget for 23/24 shows a small surplus is forecast to be made and an improved cashflow. This, however, does not include plans or repayments factored into the cashflow to be able to repay a significant long term creditor balance and the recovery from covid-19 is slower than expected, giving rise to the material uncertainty.

The Trustees have prepared forecasts that indicate the charity can continue to pay its debts as they fall due and the long term creditor has confirmed they are willing to continue to support the charity. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements. Our opinion is not modified in this respect.

1.3 Charitable funds

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

1.4 Incoming resources

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.

Shop income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

The charity receives gym membership subscriptions and these are recognised in the accounts on receipt as there is no refund given for annual subscriptions should the member cease their membership.

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Trust to the expenditure and it can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are those costs incurred in attracting voluntary income, the costs of trading for fundraising purposes, investment management and certain legal fees.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Irrecoverable VAT is charged against the category or resources expended for which it was incurred.

Tax recovered from voluntary income received under gift aid is recognised in the Statement of Financial Activities when the income is receivable and is allocated to the income category to which the income relates.

1.6 Tangible fixed assets

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

Individual fixed assets costing £100 or more are capitalised at cost.

Tangible fixed assets are depreciated over their estimated useful lives as follows:

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:

Plant and equipment	depreciated over 2 to 5 years
Fixtures and fittings	depreciated over 2 to 5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 Critical accounting estimates and judgements

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

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

Critical judgements

The key judgement within these accounts relates to the treatment of deferred income. The charity receives some income relating to annual gym membership which is paid upfront. Per the terms and conditions of membership any amounts paid are non-refundable in the case of membership being cancelled before the year has finished. Therefore the income has been recognised as income in full upon receipt and not deferred.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Government grant income	263,259	820,272
	<u> </u>	<u> </u>

During the year funds were received under the government backed Coronavirus Job Retention Scheme (CJRS), Small Business Grant and Hospitality and Leisure Grant Schemes. These funds were used to cover the salaries of staff furloughed under the scheme and overheads.

4 Charitable activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Membership fees	2,123,055	698,678
	<u> </u>	<u> </u>

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Shop income	26,091	5,925
	<u>26,091</u>	<u>5,925</u>

6 Other income

	Unrestricted funds	Total
	2022	2021
	£	£
Other income	3,708	-
	<u>3,708</u>	<u>-</u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Advertising	42,687	14,226
	<u>42,687</u>	<u>14,226</u>

8 Charitable activities

	2022	2021
	£	£
Staff costs	917,307	845,498
Depreciation and impairment	24,283	29,146
Charitable expenditure	1,465,156	818,057
	<u>2,406,746</u>	<u>1,692,701</u>
Share of governance costs (see note 9)	13,445	6,050
	<u>2,420,191</u>	<u>1,698,751</u>

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Support costs	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Audit fees	-	7,445	7,445	-	6,050	6,050
Governance costs	-	6,000	6,000	-	-	-
	<u>-</u>	<u>13,445</u>	<u>13,445</u>	<u>-</u>	<u>6,050</u>	<u>6,050</u>
Analysed between Charitable activities	-	13,445	13,445	-	6,050	6,050
	<u>-</u>	<u>13,445</u>	<u>13,445</u>	<u>-</u>	<u>6,050</u>	<u>6,050</u>

Governance costs comprises fees for managing the charity.

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	76	83
	<u>76</u>	<u>83</u>
Employment costs	2022 £	2021 £
Wages and salaries	866,140	801,703
Social security costs	38,759	33,988
Other pension costs	12,408	9,807
	<u>917,307</u>	<u>845,498</u>

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

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021	15,762	136,434	152,196
At 31 March 2022	15,762	136,434	152,196
Depreciation and impairment			
At 1 April 2021	15,523	104,760	120,283
Depreciation charged in the year	-	24,283	24,283
At 31 March 2022	15,523	129,043	144,566
Carrying amount			
At 31 March 2022	239	7,391	7,630
At 31 March 2021	239	31,674	31,913

13 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	36,933	9,940
Other debtors	41,610	70,327
Prepayments and accrued income	130,867	43,486
	209,410	123,753

14 Loans and overdrafts

	2022 £	2021 £
Bank loans	47,411	50,000
Payable within one year	4,178	1,360
Payable after one year	43,233	48,640

The long-term loans are not secured as this is for a Bounce back loan which is a 100% government backed guarantee loan.

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	14	4,178	1,360
Other taxation and social security		9,259	6,848
Trade creditors		364,787	175,743
Other creditors		27,301	86,335
Accruals and deferred income		65,083	50,594
		<u>470,608</u>	<u>320,880</u>

Included within creditors, an amount £158,839 (2021: £123,598) owed to 3D Leisure Limited which included an amount of £1,704 relates to a hire purchase agreement that was taken out by 3D Leisure Limited on behalf of Community Leisure Services Partnership.

Community Leisure Services Partnership have an agreement with 3D Leisure Limited committing Community Leisure Services Partnership to paying the hire purchase agreement on behalf of 3D Leisure Limited. The legal title of the assets will be transferred upon completion of the hire purchase agreement to Community Leisure Services Partnership.

The assets covered by the hire purchase agreement are included within these accounts as fixed assets.

3D Leisure Limited provide this charity with facilities management and all transactions are on an arms length basis.

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	177,081	202,829
Between two and five years	378,245	665,142
	<u>555,326</u>	<u>867,971</u>

17 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	<u>6,000</u>	<u>6,000</u>

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17 Related party transactions (Continued)

No related party transactions were noted this year (2021: £nil).

18 Cash generated from operations	2022 £	2021 £
Deficit for the year	(46,765)	(188,102)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	24,283	29,146
Movements in working capital:		
(Increase)/decrease in debtors	(85,657)	147,703
Increase in creditors	146,910	28,407
Cash generated from operations	<u>38,771</u>	<u>17,154</u>

19 Analysis of changes in net funds	At 1 April 2021 £	Cash flows At 31 March 2022 £	
Cash at bank and in hand	83,672	36,182	119,854
Loans falling due within one year	(1,360)	(2,818)	(4,178)
Loans falling due after more than one year	(48,640)	5,407	(43,233)
	<u>33,672</u>	<u>38,771</u>	<u>72,443</u>

COMMUNITY LEISURE SERVICES PARTNERSHIP

England & Wales - Charity number 1160374

Accounts

Charity Registration No. 1160374 (England and Wales)

Charity Registration No. SC048193 (Scotland)

**COMMUNITY LEISURE SERVICES PARTNERSHIP
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

COMMUNITY LEISURE SERVICES PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Beavis T Richardson H Braband
Charity number (England and Wales)	1160374
Charity number (Scotland)	SC048193
Principal address	43 Stickle Down Deepcut Surrey GU16 6GB
Auditor	Alliotts LLP Friary Court 13-21 High Street Guildford Surrey GU1 3DL

COMMUNITY LEISURE SERVICES PARTNERSHIP

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COMMUNITY LEISURE SERVICES PARTNERSHIP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 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 2015)"

Objectives and activities

The charity's objects, per its constitution document, are:

- A. To provide or assist in the provision of facilities and services for the public benefit for recreational, sporting or other leisure time occupation in the interests of social welfare, health improvement, community development and/or
- B. To promote community participation in healthy activity and/or
- C. To advance the education of the public in the benefit of healthy lifestyles and/or
- D. To advance the arts, culture and heritage and/or
- E. Such other charitable purposes beneficial to the community consistent with the objects above as the trustees shall in their absolute discretion determine.

The charity operated eight health clubs during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in the area of public benefit.

Achievements and performance

From March 2020, clubs were shut in accordance with Covid-19 regulations, re-opening when allowed with a number re-closing due to local regulations. This obviously impacted significantly on our ability to deliver services.

The Charity did, however, continue to deliver high quality services at its 8 health clubs in Croydon, Liverpool (2), Redditch, Scarborough, Aylesbury, Chandlers Ford and Cupar when they re-opened and whilst slow, membership numbers gradually grew.

Financial review

It is the policy of the charity that unrestricted funds should be maintained at a level equivalent to between three- and six-months expenditure. The trustees consider our reserves will be severely impacted by the Coronavirus pandemic. The charity expects to be able to continue its current activities, but the Trustees will carefully monitor the financial position and take appropriate, difficult decisions where necessary.

At the year end the charity had no restricted or unrestricted reserves and a deficit of £130,182, due to the impact of the coronavirus pandemic. The charity had sufficient cash levels at the year end, of £83,672, to be able to operate in the short term and due to the decision of the largest creditor to defer receipt for payment of monies owed during the year, the charity has resources to be able to continue as a Going Concern for the foreseeable future.

COMMUNITY LEISURE SERVICES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate the risks arising from the Coronavirus pandemic.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO). The charity is governed by a constitution with the charity trustees as the only voting members.

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Beavis
T Richardson
H Braband

In selecting individual trustees for appointment, the charity trustees must have regard for the skills, knowledge and experience needed for the effective administration of the CIO.

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

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

The charity's Company Secretary, Clare Kennedy, oversees the duties and day to day management of the charity's work. Ms Kennedy is responsible for the charity's banking and contractual relationships, reports to the trustees regularly and coordinates the trustee meetings.

No preference dividends were paid. The directors do not recommend payment of a final dividend.

Appointment of new trustees follows appropriate advertising. Suitable applicants will be invited to meet with a trustee & Company Secretary. Suitable candidates will then be invited to attend a trustee meeting as an observer and will receive further information regarding the role of being a trustee. Appointment will then follow a successful interview.

The charity does not use external professional fundraisers. We ensure any fundraising is legal, open, honest and respectful; there have been no complaints about our fundraising activities.

COMMUNITY LEISURE SERVICES PARTNERSHIP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The Board of Trustees are cognizant of the Charity Commission's advice on reporting on how the Coronavirus Pandemic has impacted on the charity's performance and operation.

- **How the virus control measures affected the charity's activities**
All 8 health clubs were shut from 23 March 2020 as required by the Government. Significant reductions in membership was noticeable when clubs re-opened but numbers did begin a good recovery which has continued into 2021/2022.
- **Explain any financial uncertainties regarding financial sustainability and going concern**
The health clubs operate on tight margins to ensure their accessibility and affordability to the public. The uncertainty of when clubs could re-open and thus begin to recover the lost income whilst still having to pay fixed costs made forecasting very difficult. In addition, our clubs in Liverpool were subject to local closure rules and Cupar was subject to a longer restriction on re-opening, both of which had significant impact.
- **How the contribution of any volunteers assisted in managing in the changed circumstances**
The Trustees, all volunteers, were involved in the strategic decisions relating to the clubs' closure/s, ongoing maintenance, furlough decisions and preparations for re-opening and operating the clubs in a Covid safe manner to protect members and staff.
- **The impact on the charity's ability to fundraise**
The charity does not fundraise through grants or donations but through the fees paid for health club services. All members were written to and informed that memberships had been frozen, and no direct debits were drawn down until the clubs re-opened. Several members chose to cancel both during and soon after the health clubs re-opened but membership sales have been possible but the continued uncertainty and location of some clubs in areas where positive cases continued to rise negatively affected the charity's recovery.
- **How the outbreak of the virus has affected staff, volunteers and beneficiaries and the implications for the charity's operations and activities**
Members were unable to access facilities and thus all memberships were frozen during the period/s of closure.
- **The principal risks and uncertainties facing the charity during the reporting period**
The lack of certainty over a re-opening date coupled with the burden of fixed costs such as Rent has made it difficult to predict an eventual outcome, but the Board of Trustees have discussed contingency plans in the eventuality of further closures; nationally or locally.
- **Any impact on the charity's reserves policy**
The trustees have noted that reserves are severely impacted in order to sustain cash flow with income being severely degraded.
- **Impact on the future aims and activities of the charity**
The impact of the Coronavirus control measures will prevent any support of local community projects designed to encourage greater participation in healthy, active lifestyles; particularly amongst young people for the foreseeable future. It also had significant impact on investment in the facilities in the short term.

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



T Richardson, Trustee

Dated: 15th Feb, 2022

COMMUNITY LEISURE SERVICES PARTNERSHIP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF COMMUNITY LEISURE SERVICES PARTNERSHIP

Opinion

We have audited the financial statements of Community Leisure Services Partnership (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 FRS 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 charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, 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 Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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.

Material uncertainty related to going concern

We draw your attention to Note 1.2 to the Financial Statements in relation to the current year's results, cashflow and future budgets. The budget forecast for 21/22 continues to show a deficit position, however the budget for 22/23 shows a small surplus is forecast to be made and an improved cashflow. This, however, does not include plans or repayments factored into the cashflow to be able to repay a significant long term creditor balance and the recovery from covid-19 is slower than expected, giving rise to the material uncertainty.

The Trustees have prepared forecasts that indicate the charity can continue to pay its debts as they fall due and the long-term creditor has confirmed they are willing to continue to support the charity. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements. Our opinion is not modified in this respect.

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 identified the material uncertainty above. We have not identified any further events or conditions that, individually or collectively, may cast significant doubt on the charity'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.

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF COMMUNITY LEISURE SERVICES PARTNERSHIP

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees 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 charity'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 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 as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

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

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF COMMUNITY LEISURE SERVICES PARTNERSHIP

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with Trustees and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, the Charities SORP 2019 and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

Audit response to risks identified

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed all transactions listed;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

COMMUNITY LEISURE SERVICES PARTNERSHIP

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF COMMUNITY LEISURE SERVICES PARTNERSHIP

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and the Christies Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditors' 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 charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Alliotts LLP

Alliotts LLP (Feb 16, 2022 11:20 GMT)

Alliotts LLP

**Chartered Accountants
Statutory Auditor**

16/02/2022
.....

Friary Court
13-21 High Street
Guildford
Surrey
GU1 3DL

Alliotts LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

COMMUNITY LEISURE SERVICES PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>			
Donations and legacies	3	820,272	-
Charitable activities	4	698,678	2,724,331
Other trading activities	5	5,925	31,520
Total income		<u>1,524,875</u>	<u>2,755,851</u>
<u>Expenditure on:</u>			
Raising funds	6	<u>14,226</u>	<u>68,750</u>
Charitable activities	7	<u>1,698,751</u>	<u>2,656,815</u>
Total resources expended		<u>1,712,977</u>	<u>2,725,565</u>
Net (expenditure)/income for the year/ Net movement in funds		(188,102)	30,286
Fund balances at 1 April 2020		<u>57,920</u>	<u>27,634</u>
Fund balances at 31 March 2021		<u><u>(130,182)</u></u>	<u><u>57,920</u></u>

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

All income and expenditure derive from continuing activities.

COMMUNITY LEISURE SERVICES PARTNERSHIP

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		31,913		61,059
Current assets					
Debtors	12	123,753		271,456	
Cash at bank and in hand		83,672		16,518	
		<u>207,425</u>		<u>287,974</u>	
Creditors: amounts falling due within one year	14	<u>(320,880)</u>		<u>(291,113)</u>	
Net current liabilities			(113,455)		(3,139)
Total assets less current liabilities			<u>(81,542)</u>		<u>57,920</u>
Creditors: amounts falling due after more than one year			(48,640)		-
Net (liabilities)/assets			<u>(130,182)</u>		<u>57,920</u>
Income funds					
Unrestricted funds			(130,182)		57,920
			<u>(130,182)</u>		<u>57,920</u>

The financial statements were approved by the Trustees on 15th Feb, 2022



T Richardson, Trustee

COMMUNITY LEISURE SERVICES PARTNERSHIP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	17		17,154		(54,211)
Investing activities					
Purchase of tangible fixed assets		-		(25,881)	
Net cash used in investing activities			-		(25,881)
Financing activities					
Repayment of bank loans		50,000		-	
Net cash generated from/(used in) financing activities		50,000			-
Net increase/(decrease) in cash and cash equivalents			67,154		(80,092)
Cash and cash equivalents at beginning of year			16,518		96,610
Cash and cash equivalents at end of year			83,672		16,518

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Community Leisure Services Partnership is a charitable incorporated organisation registered with the Charity Commission for England and Wales and the Scottish Charity Regulator. The registered office is 43, Stickle Down, Deepcut, Surrey, GU16 6GB.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future, however, the trustees are aware of certain material uncertainties which may cause doubt on the charity's ability to continue as a going concern. This relates to the current year results, cashflow and future budgets. The budget forecast for 21/22 continues to show a deficit position, however the budget for 22/23 shows a small surplus is forecast to be made and an improved cashflow. This, however, does not include plans or repayments factored into the cashflow to be able to repay a significant long term creditor balance and the recovery from covid-19 is slower than expected, giving rise to the material uncertainty.

The Trustees have prepared forecasts that indicate the charity can continue to pay its debts as they fall due and the long term creditor has confirmed they are willing to continue to support the charity. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements. Our opinion is not modified in this respect.

1.3 Charitable funds

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

1.4 Incoming resources

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.

Shop income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

The charity receives gym membership subscriptions and these are recognised in the accounts on receipt as there is no refund given for annual subscriptions should the member cease their membership.

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Trust to the expenditure and it can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are those costs incurred in attracting voluntary income, the costs of trading for fundraising purposes, investment management and certain legal fees.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Irrecoverable VAT is charged against the category or resources expended for which it was incurred.

Tax recovered from voluntary income received under gift aid is recognised in the Statement of Financial Activities when the income is receivable and is allocated to the income category to which the income relates.

1.6 Tangible fixed assets

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

Individual fixed assets costing £100 or more are capitalised at cost.

Tangible fixed assets are depreciated over their estimated useful lives as follows:

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:

Plant and equipment	depreciated over 2 to 5 years
Fixtures and fittings	depreciated over 2 to 5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

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

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

Critical judgements

The key judgement within these accounts relates to the treatment of deferred income. The charity receives some income relating to annual gym membership which is paid upfront. Per the terms and conditions of membership any amounts paid are non-refundable in the case of membership being cancelled before the year has finished. Therefore the income has been recognised as income in full upon receipt and not deferred.

3 Donations and legacies

	Unrestricted funds	Total
	2021 £	2020 £
Government grant income	820,272	-

During the year funds were received under the government backed Coronavirus Job Retention Scheme (CJRS), Small Business Grant and Hospitality and Leisure Grant Schemes. These funds were used to cover the salaries of staff furloughed under the scheme and overheads.

4 Charitable activities

	Charitable Income Heading 1 2021 £	Charitable Income Heading 1 2020 £
Membership fees	698,678	2,724,331

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Shop income	5,925	31,520

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Advertising	14,226	45,678
<u>Trading costs</u>		
Shop expenditure	-	23,072
	14,226	68,750

7 Charitable activities

	2021	2020
	£	£
Staff costs	845,498	1,069,919
Depreciation and impairment	29,146	35,662
Charitable expenditure	818,057	1,537,083
	1,692,701	2,642,664
Share of governance costs (see note 8)	6,050	14,151
	1,698,751	2,656,815

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Audit fees	-	6,050	6,050	-	6,050	6,050
Managers meeting costs	-	-	-	-	2,101	2,101
Governance costs	-	-	-	-	6,000	6,000
	-	6,050	6,050	-	14,151	14,151
Analysed between						
Charitable activities	-	6,050	6,050	-	14,151	14,151

Governance costs comprises fees for managing the charity.

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	83	106
Employment costs	2021 £	2020 £
Wages and salaries	801,703	1,009,491
Social security costs	33,988	45,735
Other pension costs	9,807	14,693
	845,498	1,069,919

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2020	15,762	136,434	152,196
At 31 March 2021	15,762	136,434	152,196
Depreciation and impairment			
At 1 April 2020	15,149	75,989	91,138
Depreciation charged in the year	374	28,771	29,145
At 31 March 2021	15,523	104,760	120,283
Carrying amount			
At 31 March 2021	239	31,674	31,913
At 31 March 2020	613	60,446	61,059

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	9,940	15,021
Other debtors	70,327	137,164
Prepayments and accrued income	43,486	119,271
	123,753	271,456

13 Loans and overdrafts

	2021 £	2020 £
Bank loans	50,000	-
Payable within one year	1,360	-
Payable after one year	48,640	-

The long-term loans are not secured as this is for a Bounce back loan which is a 100% government backed guarantee loan.

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Bank loans	13	1,360	-
Other taxation and social security		6,848	28,891
Trade creditors		175,743	191,311
Other creditors		86,335	23,478
Accruals and deferred income		50,594	47,433
		<u>320,880</u>	<u>291,113</u>

Included within creditors is £123,598 an amount owed to 3D Leisure Limited which relates to a hire purchase agreement that was taken out by 3D Leisure Limited on behalf of Community Leisure Services Partnership.

Community Leisure Services Partnership have an agreement with 3D Leisure Limited committing Community Leisure Services Partnership to paying the hire purchase agreement on behalf of 3D Leisure Limited. The legal title of the assets will be transferred upon completion of the hire purchase agreement to Community Leisure Services Partnership.

The assets covered by the hire purchase agreement are included within these accounts as fixed assets.

3D Leisure Limited provide this charity with facilities management and all transactions are on an arms length basis.

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	202,829	190,108
Between two and five years	665,142	849,895
	<u>867,971</u>	<u>1,040,003</u>

16 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	<u>6,000</u>	<u>6,000</u>

COMMUNITY LEISURE SERVICES PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Related party transactions

(Continued)

No related party transactions were noted this year (2019: Equipment of £1,107 was purchased from GymKit UK in the year, which has a Director in common with the charity).

17 Cash generated from operations	2021 £	2020 £
(Deficit)/surplus for the year	(188,102)	30,286
Adjustments for:		
Depreciation and impairment of tangible fixed assets	29,146	35,662
Movements in working capital:		
Decrease/(increase) in debtors	147,703	(115,298)
Increase/(decrease) in creditors	28,407	(4,861)
Cash generated from/(absorbed by) operations	17,154	(54,211)

18 Analysis of changes in net funds

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	16,518	67,154	83,672
Loans falling due within one year	-	(1,360)	(1,360)
Loans falling due after more than one year	-	(48,640)	(48,640)
	<u>16,518</u>	<u>17,154</u>	<u>33,672</u>