

**Charity numbers: 1160374 & SC048193**

**COMMUNITY LEISURE SERVICES PARTNERSHIP**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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## COMMUNITY LEISURE SERVICES PARTNERSHIP

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**COMMUNITY LEISURE SERVICES PARTNERSHIP**

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

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

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## COMMUNITY LEISURE SERVICES PARTNERSHIP

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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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.

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## COMMUNITY LEISURE SERVICES PARTNERSHIP

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

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#### 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.

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## COMMUNITY LEISURE SERVICES PARTNERSHIP

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

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#### **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.

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## COMMUNITY LEISURE SERVICES PARTNERSHIP

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

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#### 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.

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**COMMUNITY LEISURE SERVICES PARTNERSHIP**

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

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**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: 23<sup>RD</sup> DEC, 2024



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## COMMUNITY LEISURE SERVICES PARTNERSHIP

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

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#### 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.

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## **COMMUNITY LEISURE SERVICES PARTNERSHIP**

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

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#### **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.

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## COMMUNITY LEISURE SERVICES PARTNERSHIP

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

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#### 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](http://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.

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COMMUNITY LEISURE SERVICES PARTNERSHIP

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

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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.

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**COMMUNITY LEISURE SERVICES PARTNERSHIP**

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

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	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>				
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
<b>Total income</b>		<b>2,005,552</b>	<b>2,005,552</b>	<b>2,516,803</b>
<b>Expenditure on:</b>				
Raising funds	7	40,180	40,180	44,820
Charitable activities	8	1,916,245	1,916,245	2,609,634
<b>Total expenditure</b>		<b>1,956,425</b>	<b>1,956,425</b>	<b>2,654,454</b>
<b>Net movement in funds</b>		<b>49,127</b>	<b>49,127</b>	<b>(137,651)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		(314,598)	(314,598)	(176,947)
Net movement in funds		49,127	49,127	(137,651)
<b>Total funds carried forward</b>		<b>(265,471)</b>	<b>(265,471)</b>	<b>(314,598)</b>

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 £
<b>Fixed assets</b>			
Tangible assets	13	-	230
		<u>-</u>	<u>230</u>
<b>Current assets</b>			
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)
<b>Net current liabilities</b>		<u>(233,576)</u>	<u>(279,443)</u>
<b>Total assets less current liabilities</b>		<u>(233,576)</u>	<u>(279,213)</u>
Creditors: amounts falling due after more than one year	16	(31,895)	(35,385)
<b>Net liabilities excluding pension asset</b>		<u>(265,471)</u>	<u>(314,598)</u>
<b>Total net assets</b>		<u><u>(265,471)</u></u>	<u><u>(314,598)</u></u>
<b>Charity funds</b>			
Restricted funds	17	-	-
Unrestricted funds	17	(265,471)	(314,598)
<b>Total funds</b>		<u><u>(265,471)</u></u>	<u><u>(314,598)</u></u>

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



T Richardsons

Date: 23<sup>rd</sup> Dec, 2024

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

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**COMMUNITY LEISURE SERVICES PARTNERSHIP**

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

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

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

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## COMMUNITY LEISURE SERVICES PARTNERSHIP

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

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#### 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.



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## COMMUNITY LEISURE SERVICES PARTNERSHIP

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

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#### 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.

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## COMMUNITY LEISURE SERVICES PARTNERSHIP

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

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#### 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.

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## COMMUNITY LEISURE SERVICES PARTNERSHIP

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

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#### 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.

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COMMUNITY LEISURE SERVICES PARTNERSHIP

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

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4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
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 £	Total funds 2023 £
Shop income	29,704	29,704	32,400

6. Other income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Other income	18,770	18,770	3,880

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**COMMUNITY LEISURE SERVICES PARTNERSHIP**

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

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**7. Expenditure on raising funds**

**Fundraising expenses**

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Advertising	40,180	40,180	44,820

**8. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
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

  

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

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**COMMUNITY LEISURE SERVICES PARTNERSHIP**

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

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**9. Analysis of expenditure by activities**

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

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

**Analysis of support costs**

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

**10. Auditors' remuneration**

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

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**COMMUNITY LEISURE SERVICES PARTNERSHIP**

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

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**11. Staff costs**

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

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

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
Employees	<b>48</b>	<b>72</b>

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 - £NIL).

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

**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 £
<b>Cost or valuation</b>			
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>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
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 £
<b>Due within one year</b>		
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>



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**COMMUNITY LEISURE SERVICES PARTNERSHIP**

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

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**15. Creditors: Amounts falling due within one year**

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

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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans	<b>31,895</b>	<b>35,385</b>

**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 £
<b>Unrestricted funds</b>				
General Funds - all funds	(314,598)	2,005,552	(1,956,425)	(265,471)

**Statement of funds - prior year**

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

**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)
<b>Total</b>	(265,471)	(265,471)

**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)
<b>Total</b>	<b>(314,598)</b>	<b>-</b>	<b>(314,598)</b>

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

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

**20. Analysis of cash and cash equivalents**

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

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**COMMUNITY LEISURE SERVICES PARTNERSHIP**

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

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**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.