

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 £	As restated Total funds 2024 £
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
		<u>173,419</u>	<u>151,239</u>
Creditors: amounts falling due within one year	15	(427,704)	(541,360)
Net current liabilities		<u>(254,285)</u>	<u>(390,121)</u>
Total assets less current liabilities		<u>(254,285)</u>	<u>(390,121)</u>
Creditors: amounts falling due after more than one year	16	(26,621)	(31,895)
Net liabilities excluding pension asset		<u>(280,906)</u>	<u>(422,016)</u>
Total net assets		<u><u>(280,906)</u></u>	<u><u>(422,016)</u></u>
Charity funds			
Restricted funds	18	-	-
Unrestricted funds	18	(280,906)	(422,016)
Total funds		<u><u>(280,906)</u></u>	<u><u>(422,016)</u></u>

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 £	As restated Total funds 2024 £
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 £	Total funds 2024 £
Shop income	28,085	28,085	29,704

6. Other income

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

8. Analysis of expenditure on charitable activities

Summary by fund type

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

Summary by expenditure type

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

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

COMMUNITY LEISURE SERVICES PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS
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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

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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	12,388	120,850	133,238
Depreciation			
At 1 April 2024	12,388	120,850	133,238
At 31 March 2025	12,388	120,850	133,238
Net book value			
At 31 March 2025	-	-	-
At 31 March 2024	-	-	-

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
	112,346	112,914

COMMUNITY LEISURE SERVICES PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS
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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)
	<u>810</u>	<u>28,364</u>	<u>29,174</u>

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
	<u>659,169</u>	<u>835,665</u>

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.