

**Charity registration number 1168520**

**Company registration number 09911905 (England and Wales)**

**HALTWHISTLE SWIMMING & LEISURE CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**



St Matthews House  
Haugh Lane  
Hexham  
Northumberland  
NE46 3PU

## HALTWHISTLE SWIMMING & LEISURE CENTRE

### LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	A Sharp	
	A Hugman	
	M Teasdale	
	A Mitchell	
	Mr J Clark	
	J L Rickerby	
	Mr M Ridley	
	J Kenworthy	(Appointed 26 April 2023)
	H R Conley	(Appointed 30 November 2023)
	J Clark	
	M Ridley	
Secretary	M Wilson	
Charity number	1168520	
Company number	09911905	
Principal address	Greencroft Haltwhistle Northumberland NE49 9DP	
Registered office	Greencroft Haltwhistle Northumberland NE49 9DP	
Independent examiner	J Hart TC Group St Matthews House Haugh Lane Hexham Northumberland NE46 3PU	

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# HALTWHISTLE SWIMMING & LEISURE CENTRE

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 9
Independent examiner's report	10
Statement of financial activities	11 - 12
Balance sheet	13 - 14
Notes to the financial statements	15 - 31

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## HALTWHISTLE SWIMMING & LEISURE CENTRE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2024**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### Objectives and activities

##### Purpose and aims

The Centre is the legacy from the former mine owners in 1975. Originally consisting of three heated outdoor swimming pools and changing area, it has grown incrementally to embrace a large multi-purpose indoor Sports Hall, a small café, gym and studio for classes. There is an outdoor Astro Turf area and car park. Further away, the Centre is responsible for the Village Green, which offers a variety of leisure and recreational facilities including a football pitch, a circuit for BMX bikes and a variety of fauna for walkers.

Our charity's purpose is to contribute to the health and wellbeing of the local community by encouraging participation in sport and exercise. It is described in the objects of our Articles of Association to improve the condition of life of the inhabitants of Haltwhistle and surrounding area by promoting and providing recreation facilities (or other leisure time activity) to meet social and economic needs, or for the public at large in the interests of social welfare. Haltwhistle is a small town located on the Northumberland/Cumbria border between Hadrian's Wall and the North Pennines. The nearest leisure centre facilities are in Hexham (17 miles distant) and Carlisle (24 miles away). Access to these facilities is difficult for the inhabitants of Haltwhistle and surrounding hamlets due to the rural area and infrequency of public transport.



## HALTWHISTLE SWIMMING & LEISURE CENTRE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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#### Making sure our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### The focus of our work

Our main objectives for the year continued to be the promotion and provision of recreational and sporting activities in Haltwhistle, contributing to the health and wellbeing of the community.

The strategies we used to meet these objectives included:

- providing high quality sports facilities to create opportunities for participation in sports and social activities through two main sites in the town;
- providing coaching and leadership to enable progression in sport to meet individual goals by employing competent and ambitious staff;
- ensuring high quality management and maintenance of the facilities at both locations;
- to contribute to the economic and social strength of the town by enhancing community and tourism facilities; and
- exploring future needs of residents of Haltwhistle and the surrounding area.

#### How our activities deliver public benefit

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by having aims that fall within the charitable purposes of the advancement of education, health and amateur sport. All our activities focus on promoting and providing leisure and recreational activities to improve the condition of life for residents.

## **HALTWHISTLE SWIMMING & LEISURE CENTRE**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Achievements and performance**

##### Who used and benefited from our services?

Our figures show that we had 102,217 users of the leisure centre (the principal venue) for the period from the 1 April 2023 to the 31 March 2024. Numbers increased by 8,170 on the previous year. The upturn demonstrates the Charity's commitment to continue to provide activities and facilities that meet the needs of the community and its customers.

We had a good summer season with the swimming pools hosting 27,799 customers. This is a decrease on last year's user numbers which is due to the exceptional hot weather we had last year.

In addition to the principal venue, the Centre remains responsible for the Village Green in Haltwhistle, which hosts organised football matches during the season, as well as recreational use from walking to BMX biking.

Funding from the Sir James Knott Trust, the Co-op Community Fund, the Rothley Trust and the Joicey Trust enabled us to improve the play equipment and park area with a new trim trail being installed. Tiling to the free board of the main pool was undertaken, much improving the aesthetics of the pool.

Northumberland Community Chest and the Chuter CIO helped us to purchase a new bouncy castle and soft play equipment for our popular soft play sessions. This has enabled us to meet demand by increasing the amount of toys we can offer, as well as ensuring the equipment meets current standards.

We have been able to increase class sizes with the addition of more hand held dumb bells purchased from funding from the Smith's Trust.

The Community Foundation provided us with a grant so we could purchase a pool hoist to assist with disabled access to the pools and to purchase accessible pool ladders for our less able customers.

Funding from Haltwhistle Partnership was used to purchase new gymnastic mats for our gymnastics club which will benefit over 60 children as well as the very young who attend our 'Tiny Tumbles' sessions.

The Centre was able to offer the community a fantastic party for the Coronation of King Charles with funding from Northumberland County Council's Coronation Fund.

We were able to purchase new football goals, with funding from Barclays Sorted, so we can now deliver sessions for younger children.

## HALTWHISTLE SWIMMING & LEISURE CENTRE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Financial review**

The accounts for the year ended 31st March 2024 detail that the Charity reported net incoming resources of (£66,506) compared to £13,360 the previous year.

Many areas of the building and outdoor site have not been updated since 2002 and many improvements have been carried out this year to ensure the safety of staff and customers and to keep facilities at a level that meets customer expectations. The improvements that have been carried out this financial year include the repair to the tiling on all three pools. Lighting has been replaced with LED lights to help with energy costs and the environmental impact. Our fitness suite has been redecorated and old equipment has been replaced to maintain the health and safety of users. We have had new play equipment installed in the park area which meets current standards. New football goals have been purchased to accommodate new sessions for younger children. A new booking system has been introduced following feedback from our customers.

At the year end the Charity had unrestricted funds totaling £1,586,112. The Trustees have set aside a designated fund of £150,000 within the unrestricted funds as a reserve to cover any disruption or downturn in the Centre's income or unforeseen expenditure. A substantial component of these unrestricted funds were tangible assets £1,352,500 which the Centre is responsible for maintaining and developing, consisting of a large sports hall, fitness suite, studio, external AstroTurf area and outdoor swimming pools as well as a village green that includes an adult football pitch and BMX circuit. These assets are not convertible to cash without the consent of the Custodian Trustee, which is Haltwhistle Town Council. The Centre is likely to incur extensive legal costs and negotiation should it choose to pursue this purpose. Restricted and endowment funds amounting to £22,265 were on hand at the year end.

The strategy is to continue to build reserves through planned resource surpluses but in the short term the trustees have considered alternative measures to reduce expenditure should such circumstances arise.

#### Principal funding sources

The principal Income this year was generated from charitable activities, with an additional income of £121,831 from donations and legacies, which includes the continuing grant support from Northumberland County Council of £56,454 for the Centre's core activities and £41,083 from Haltwhistle Town Council.

A further £21,880 was received in grant funding from the following funders: Community Foundation, Northumberland Community Chest, Co-op local community fund, Haltwhistle Partnership, Sir James Knott and Smiths Trust. These grants have financed the purchase of new equipment or new activities. £2,414 was raised in donations.

#### Investment policy

Trustees are mindful of the seasonal nature of their operations. Balancing the impact of this against their financial responsibilities is a complicated task. Trustees are determined to make the most of their improving liquidity by increasing the return on investment of liquid funds. Investment policies are reviewed at the beginning of the new financial year.

## **HALTWHISTLE SWIMMING & LEISURE CENTRE**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Risk Management**

The trustees have conducted a review of the major risks to which the Centre is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. The trustees seek appropriate advice through their insurers, accountants and Northumberland County Council.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Haltwhistle Swimming & Leisure Centre complies with all sporting acting bodies recommendations and guidance on safe practices and follows the Health & Safety Executives guidance and law. Risk assessments are in place for the buildings and all activities that take place within the centre. The 'Pool Safety Operating Plan' is in place and reviewed regularly. Lifeguard training and qualifications meet RLSS standards and all staff receive instruction on health & safety as part of their induction.

Trustees are widening there options for investment of funds ensuring their responsibility of care and management of resources and reviewing contracts to obtain ongoing access to legal advice.



## **HALTWHISTLE SWIMMING & LEISURE CENTRE**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

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Many areas of the building and outdoor site have not been updated since 2002 and are in need of refurbishment and repair to ensure the safety of staff and customers and to keep facilities at a level that meets customer expectations.

Directors agreed an improvement plan for the previous financial year with the aim to be completed within two years. The improvements that have been carried out this financial year include:

- Repair of tiling to all pools
- New football goals were purchased to support sessions for younger children
- A new booking system for swimming is in place
- Improvements have been made to the outdoor play area.
- Further lighting to be replaced with LED lights
- A new leg curl/extension machine has replaced the old leg curl machine in the fitness suite
- Redecoration of the fitness suite has been completed

Improvements remaining are:

- Ongoing exploration of the possibility of adding an all-weather astro pitch (Playzone)  
This is in partnership with Northumberland County Council
- Refurbishment of public café area
- Redecoration of public and office areas
- Further upgrades to plant room

The improvement plan was reviewed at the beginning of this financial year and directors agreed the new areas of improvement to be added to the remaining items are:

- Redecoration of fitness studio
- Replace the big pool heat retention cover
- Replace and add showers to the wet area
- Upgrade reception

Directors have designated some funding to carry out the improvements, however external funding will be sought to support this work.

## HALTWHISTLE SWIMMING & LEISURE CENTRE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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#### Structure, governance and management

##### Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 10 December 2015, as amended by special resolution registered at Companies House on 25 July 2016, registered as a charity on 29 July 2016 and commenced its activities on 1 April 2017. The charitable company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed by its Articles of Association.

On 6 March 2020, the Charity Commission confirmed that the charity called Haltwhistle Social Welfare Charity (HSWC) should be treated as a linked charity and treated as forming part of Haltwhistle Swimming and Leisure Centre, which would be the reporting charity, under Part 4 (registration) and Part 8 (accounting) of the Charities Act 2011. This charity was responsible for the land and recreational facilities at the town's village green.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A Sharp

A Hugman

M Teasdale

A Mitchell

Mr J Clark

J L Rickerby

Mr M Ridley

J Kenworthy

(Appointed 26 April 2023)

H R Conley

(Appointed 30 November 2023)

J Clark

M Ridley

##### Trustee Induction and Training

All of the trustees are familiar with the practical work of the charity and visit the centre regularly. Some of them help voluntarily at the centre. New trustees are introduced to our work by the chairman and centre manager to familiarise themselves with the charity and the context within which it operates. This covers:

- The obligations of trustee members.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

Trustees are signposted to the Charity Commission website and the Commission's guide "the Essential Trustee" as a follow up to these sessions. A question & answer pack will be provided to all new trustees from the charity commission publication "the essential trustee". All new trustees are provided with the Articles of Association and the latest financial statements. An introduction to the services and activities of the Centre is provided by the centre manager.

## HALTWHISTLE SWIMMING & LEISURE CENTRE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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The 9 trustees of Haltwhistle Swimming and Leisure Centre, who are also directors, meet monthly and are responsible for the strategic direction and policy of the charity. The trustees have received full financial and administrative reports at each meeting from the Manager.

The Events committee have met regularly during this period. The events committee is ran by Judith Rickerby, Michael Ridley, Amanda Mitchell and Mabel Teasdale, who are also trustees. They have, alongside staff and volunteers held several successful fundraising events including raffles, a very successful plant fair and prize bingo. Thank you to the Events committee for all their work in organising and delivering the fundraising events.

The centre manager is responsible to the Board of trustees and hold regular meetings with the chairman to ensure that the charity delivers the services specified and the key objectives are met. The centre manager has responsibility for the staff team and also to ensure that the team continue to develop their skills and working practices in line with good practice. A scheme of delegation is in place and the day to day responsibility for the Centre rests with the duty managers.

#### Related parties

There are no related party transactions in the year, although members of Northumberland County Council and Haltwhistle Town Council have representation in the trustees of the Centre.



**HALT WHISTLE SWIMMING & LEISURE CENTRE**

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

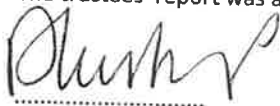
**FOR THE YEAR ENDED 31 MARCH 2024**

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**And finally...**

I would like to thank the staff, the trustees and our volunteers for their continued hard work and commitment to the Centre. We are very grateful for the financial support we have received from Northumberland County Council and Haltwhistle Town Council and the advice and support from Active Northumberland over the past year. We will continue to work closely with them, regarding the business and financial support we need to implement our ideas and to safeguard the future of the Centre.

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



**A Sharp**

Trustee

Dated: 18/9/24

**M Teasdale**

Trustee

Dated: M Teasdale  
18/9/24

## **HALTWHISTLE SWIMMING & LEISURE CENTRE**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF HALTWHISTLE SWIMMING & LEISURE CENTRE**

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I report to the trustees on my examination of the financial statements of Haltwhistle Swimming & Leisure Centre (the charity) for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAS, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

*J. R. Hart*

J Hart

TC Group

St Matthews House  
Haugh Lane  
Hexham  
Northumberland  
NE46 3PU

Dated: 18/9/2024

# HALTWHISTLE SWIMMING & LEISURE CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

### Current financial year

		Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total	Total
		2024	2024	2024	2024	2024	2023
	Notes	£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations and legacies	3	99,951	-	21,880	-	121,831	124,249
Charitable activities	4	323,710	-	-	-	323,710	316,237
Investments	5	4,665	-	-	-	4,665	3,809
Other income	6	9,721	-	-	-	9,721	9,748
<b>Total income</b>		<b>438,047</b>	<b>-</b>	<b>21,880</b>	<b>-</b>	<b>459,927</b>	<b>454,043</b>
<b>Expenditure on:</b>							
Charitable activities	7	457,552	67,142	1,739	-	526,433	440,683
<b>Net (outgoing)/ incoming resources before transfers</b>		<b>(19,505)</b>	<b>(67,142)</b>	<b>20,141</b>	<b>-</b>	<b>(66,506)</b>	<b>13,360</b>
Gross transfers between funds		(24,407)	35,412	(11,005)	-	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(43,912)</b>	<b>(31,730)</b>	<b>9,136</b>	<b>-</b>	<b>(66,506)</b>	<b>13,360</b>
Fund balances at 1 April 2023		160,026	1,501,728	4,629	8,500	1,674,883	1,661,523
<b>Fund balances at 31 March 2024</b>		<b>116,114</b>	<b>1,469,998</b>	<b>13,765</b>	<b>8,500</b>	<b>1,608,377</b>	<b>1,674,883</b>

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

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

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

# HALTWHISTLE SWIMMING & LEISURE CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

### Prior financial year

		Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total
		2023	2023	2023	2023	2023
	Notes	£	£	£	£	£
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	104,940	-	19,309	-	124,249
Charitable activities	4	316,237	-	-	-	316,237
Investments	5	3,809	-	-	-	3,809
Other income	6	9,748	-	-	-	9,748
<b>Total income</b>		<b>434,734</b>	<b>-</b>	<b>19,309</b>	<b>-</b>	<b>454,043</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	7	377,471	60,099	3,113	-	440,683
<b>Net (outgoing)/incoming resources before transfers</b>		<b>57,263</b>	<b>(60,099)</b>	<b>16,196</b>	<b>-</b>	<b>13,360</b>
Gross transfers between funds		(89,812)	103,658	(13,846)	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(32,549)</b>	<b>43,559</b>	<b>2,350</b>	<b>-</b>	<b>13,360</b>
Fund balances at 1 April 2022		192,575	1,458,169	2,279	8,500	1,661,523
<b>Fund balances at 31 March 2023</b>		<b>160,026</b>	<b>1,501,728</b>	<b>4,629</b>	<b>8,500</b>	<b>1,674,883</b>

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

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

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

# HALTWHISTLE SWIMMING & LEISURE CENTRE

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	13		1,361,000		1,397,869
<b>Current assets</b>					
Stocks	14	5,429		3,021	
Debtors	15	21,600		19,011	
Cash at bank and in hand		310,728		335,794	
			337,757		357,826
<b>Creditors: amounts falling due within one year</b>	17	(66,264)		(51,557)	
Net current assets			271,493		306,269
<b>Total assets less current liabilities</b>			1,632,493		1,704,138
<b>Creditors: amounts falling due after more than one year</b>	18		(24,116)		(29,255)
<b>Net assets</b>			1,608,377		1,674,883
<b>Capital funds</b>					
Endowment funds	21		8,500		8,500
<b>Income funds</b>					
Restricted funds	20		13,765		4,629
<u>Unrestricted funds</u>					
Designated funds	23	1,469,997		1,501,727	
General unrestricted funds		116,115		160,027	
			1,586,112		1,661,754
			1,608,377		1,674,883



**HALTWHISTLE SWIMMING & LEISURE CENTRE**

**BALANCE SHEET (CONTINUED)**

**AS AT 31 MARCH 2024**

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....



A Sharp  
Trustee



M Teasdale  
Trustee 18.09.24

**Company Registration No. 09911905**

# HALTWHISTLE SWIMMING & LEISURE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

#### Charity information

Haltwhistle Swimming & Leisure Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Greencroft, Haltwhistle, Northumberland, NE49 9DP.

#### 1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

Designated funds are unrestricted funds set aside by the trustees for a specific purposes and do not form part of 'free funds'.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

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

#### 1.5 Expenditure

Expenditure is accounted for on an accruals basis, Expenditure includes any VAT that cannot be fully recovered and is classified under the heading of the financial statements to which it relates.

## HALTWHISTLE SWIMMING & LEISURE CENTRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Expenditure on items that are over £1,000 and capital in nature are capitalised.

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

Buildings	2.7% straight line
Land	No depreciation
Plant and equipment	10% straight line
Fixtures and fittings	20% reducing balance
Solar Panels	7.1% straight line
Sports equipment	50% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

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

##### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

##### 1.9 Cash and cash equivalents

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

**1 Accounting policies**

(Continued)

**1.10 Financial instruments**

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

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

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

***Basic financial assets***

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

***Basic financial liabilities***

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

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

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

***Derecognition of financial liabilities***

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

**1.11 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.

**1.12 Retirement benefits**

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

# HALTWHISTLE SWIMMING & LEISURE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	2,414	-	2,414	8,600	-	8,600
Grant income	97,537	21,880	119,417	96,340	19,309	115,649
	<u>99,951</u>	<u>21,880</u>	<u>121,831</u>	<u>104,940</u>	<u>19,309</u>	<u>124,249</u>
<b>Donations and gifts</b>						
Donations	2,214	-	2,214	2,018	-	2,018
Haltwhistle Town Council	-	-	-	300	-	300
George Reed	-	-	-	200	-	200
Events Committee	-	-	-	6,082	-	6,082
Bardon Mill Parish Council	200	-	200	-	-	-
	<u>2,414</u>	<u>-</u>	<u>2,414</u>	<u>8,600</u>	<u>-</u>	<u>8,600</u>

# HALTWHISTLE SWIMMING & LEISURE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 3 Donations and legacies

(Continued)

#### Grants receivable for core activities

Community Foundation	-	9,605	9,605	-	5,350	5,350
Sport England	-	-	-	-	1,260	1,260
Northumberland County Council	56,454	2,549	59,003	56,454	4,000	60,454
Haltwhistle Town Council	41,083	-	41,083	39,886	-	39,886
Co-op Local Community Fund	-	1,631	1,631	-	-	-
Haltwhistle Partnership Limited	-	1,000	1,000	-	-	-
Sir James Knott	-	5,000	5,000	-	-	-
Smiths Trust	-	1,000	1,000	-	-	-
Joicey Trust	-	-	-	-	2,500	2,500
Other	-	1,095	1,095	-	6,199	6,199
	<u>97,537</u>	<u>21,880</u>	<u>119,417</u>	<u>96,340</u>	<u>19,309</u>	<u>115,649</u>

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Leisure activities	<u>323,710</u>	<u>316,237</u>

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>4,665</u>	<u>3,809</u>

# HALTWHISTLE SWIMMING & LEISURE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Solar Panel Income	9,721	9,748

### 7 Charitable activities

	Leisure activities 2024 £	Leisure activities 2023 £
Staff costs	210,553	188,135
Leisure activities	231,961	177,760
	442,514	365,895
Share of support costs (see note 8)	77,272	68,796
Share of governance costs (see note 8)	6,647	5,992
	526,433	440,683
<b>Analysis by fund</b>		
Unrestricted funds	457,552	377,471
Designated funds	67,142	60,099
Restricted funds	1,739	3,113
	526,433	440,683

**HALTWHISTLE SWIMMING & LEISURE CENTRE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****8 Support costs allocated to activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation	67,142	60,099
Office costs	7,763	5,362
Bank charges	2,367	3,335
Governance costs	6,647	5,992
	<u>83,919</u>	<u>74,788</u>
<b>Analysed between:</b>		
Charitable activities	<u>83,919</u>	<u>74,788</u>

Governance costs includes Independent Examination fees of £3,500.

**9 Net movement in funds**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>67,142</u>	<u>60,099</u>

**10 Trustees**

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

**11 Employees**

The average monthly number of employees during the year was:

<b>2024</b>	<b>2023</b>
<b>Number</b>	<b>Number</b>
<u>17</u>	<u>20</u>



## HALTWHISTLE SWIMMING & LEISURE CENTRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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11	Employees	(Continued)	
	Employment costs	2024	2023
		£	£
	Wages and salaries	195,015	174,585
	Social security costs	7,945	6,621
	Other pension costs	7,593	6,929
		<u>210,553</u>	<u>188,135</u>

Remuneration and benefits received by key management personnel who have authority and responsibility for planning, directing and controlling the activities of the charity, amount to £37,579 (2023 - 32,950).

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

## 12 Taxation

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

# HALTWHISTLE SWIMMING & LEISURE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 13 Tangible fixed assets

	Buildings	Land	Plant and equipment	Fixtures and fittings	Solar Panels	Sports equipment	Total
	£	£	£	£	£	£	£
<b>Cost</b>							
At 1 April 2023	1,486,161	8,500	159,575	22,445	24,724	25,641	1,727,046
Additions	-	-	5,750	1,696	-	22,827	30,273
At 31 March 2024	1,486,161	8,500	165,325	24,141	24,724	48,468	1,757,319
<b>Depreciation and impairment</b>							
At 1 April 2023	246,397	-	56,685	4,642	10,541	10,912	329,177
Depreciation charged in the year	41,064	-	10,433	3,821	1,752	10,072	67,142
At 31 March 2024	287,461	-	67,118	8,463	12,293	20,984	396,319
<b>Carrying amount</b>							
At 31 March 2024	1,198,700	8,500	98,207	15,678	12,431	27,484	1,361,000
At 31 March 2023	1,239,764	8,500	102,890	17,802	14,183	14,730	1,397,869

**HALTWHISTLE SWIMMING & LEISURE CENTRE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****13 Tangible fixed assets****(Continued)**

The custodial trustees of the land, upon which the buildings have been constructed, are the Haltwhistle Town Council, with a permanent endowment to the charity, who are responsible for the management of the land and buildings.

**14 Stocks**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Raw materials and consumables	5,429	3,021

**15 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	6,738	844
Other debtors	3,691	402
Prepayments and accrued income	11,171	17,765
	<u>21,600</u>	<u>19,011</u>

**16 Loans and overdrafts**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans	32,502	37,641
Payable within one year	8,386	8,386
Payable after one year	24,116	29,255
Amounts included above which fall due after five years:		
Payable by instalments	4,931	6,727

The fixed rate unsecured loan from Northumberland County Council is repayable by quarterly instalments until 30/6/2028, with interest fixed at 2.07%. Haltwhistle Town Council act as guarantors for the loan.

# HALTWHISTLE SWIMMING & LEISURE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 17 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	16	8,386	8,386
Other taxation and social security		3,979	1,699
Trade creditors		36,133	25,118
Other creditors		12,805	10,696
Accruals and deferred income		4,961	5,658
		<u>66,264</u>	<u>51,557</u>

### 18 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	16	24,116	29,255
		<u>24,116</u>	<u>29,255</u>

### 19 Retirement benefit schemes

	2024 £	2023 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	7,593	6,929
	<u>7,593</u>	<u>6,929</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# HALTWHISTLE SWIMMING & LEISURE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Microgrant	500	-	(190)	-	310
Coronation Pool Party	-	500	(500)	-	-
Gym Equipment	-	1,000	-	-	1,000
Astro Pitch	779	-	-	(779)	-
Lifeguard Course	2,850	-	-	-	2,850
Soft Play Equipment	-	3,144	(549)	(2,595)	-
Pool Ladders and Lift	-	9,605	-	-	9,605
Gymnastics Equipment	-	1,000	-	(1,000)	-
Park	-	6,631	-	(6,631)	-
Football Sessions	500	-	(500)	-	-
	<u>4,629</u>	<u>21,880</u>	<u>(1,739)</u>	<u>(11,005)</u>	<u>13,765</u>

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
	-	-	1,576	(1,576)	-
Microgrant	-	500	-	-	500
Astro Pitch	779	-	-	-	779
Lifeguard Course	-	5,350	(2,500)	-	2,850
Gymnastics Equipment	1,500	1,000	(90)	(2,410)	-
Pilates	-	1,260	(227)	(1,033)	-
Queens Jubilee Activities	-	500	(500)	-	-
Spinning	-	6,000	(573)	(5,427)	-
Sport England Speaker	-	799	(799)	-	-
Park	-	3,400	-	(3,400)	-
Football Sessions	-	500	-	-	500
	<u>2,279</u>	<u>19,309</u>	<u>(3,113)</u>	<u>(13,846)</u>	<u>4,629</u>

## HALTWHISTLE SWIMMING & LEISURE CENTRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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#### 20 Restricted funds

(Continued)

##### **Astro Pitch**

Northumberland County Council have provided a grant to enable the 'Walk & Talk' group to visit different locations. This is still to be utilised.

##### **Lifeguard Course**

Community Foundation Grant, provided by Newcastle Building Society to train new lifeguards for the Summer Season. This fund has now been fully expended. Two additional grants were received from the Community Foundation, the first from the Blakett & Riddell Family Community First fund and one lifeguard course was run successfully. There remains a balance of £2,850, from the Winter Family Trust which is still to be expended

##### **Gymnastics Equipment**

A grant from the Northumberland County Council Community Chest and a donation from the Gymnastics Club was used to purchase a new tumble track and box. The fund is now expended.

##### **Pilates/Speaker**

Money was given from the Sport England Jubilee fund to provide a class suitable for those less able or more mature, as well as to purchase a new speaker system and mats for the class. This fund is now expended.

##### **Queens Jubilee Activities**

A Jubilee Pool Party was funded by Northumberland County Council's Queens Platinum Jubilee Fund. This fund is now expended.

##### **Spinning**

Funds were provided by the Smiths Trust and Northumberland Community Chest which was used to purchase new spinning bikes. This fund is now expended.

##### **Park**

Grants were received from the Joicey Trust and Rothley Trust to purchase new equipment in the park area. This work has begun and the grants received have been used to purchase and fit some new equipment. Work will be completed by next season.

## HALTWHISTLE SWIMMING & LEISURE CENTRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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#### 20 Restricted funds

(Continued)

##### **Micro Grant**

Northumberland County Council have provided a grant to enable the 'Walk & Talk' group to visit different locations. This is still to be utilised.

##### **Football Sessions**

A grant from Barclays Sported will be used to purchase small, portable football goals that can be used for younger children in various locations.

##### **Gymnastics Equipment**

Mats were purchased with the help of the Karbon Community Fund. The fund is now expended.

##### **Football Sessions**

Barclays Sorted enabled us to purchase new smaller football goals to enable sessions to take place for younger children. The fund is now expended.

##### **Soft Play Equipment**

Northumberland Community Chest and the Chuter CIO helped us to purchase a new bouncy castle and soft play equipment for our popular soft play sessions. This fund is now expended.

##### **Park**

Funding from the Sir James Knott trust, the Co-op Community fund the Joicey Trust and Rothley Trust enabled us to improve the play equipment in the park area. This fund is now fully expended

##### **Gym Equipment**

We will use this fund from the Smiths Trust to purchase new hand held dumb bells

##### **Pool Ladders and Disabled Lift**

The community Foundation provided us with funding to purchase a pool hoist to assist disabled customers and accessible ladders for the big pool for our less able customers.

##### **Coronation Pool Party**

The Centre was able to host a fantastic party for our community to celebrate the coronation of King Charles. This fund is fully expended.

# HALTWHISTLE SWIMMING & LEISURE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 21 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers Gains and losses	Balance at 31 March 2024
	£	£	£	£	£
<b>Permanent endowments</b>					
Burnfield land (HSWC)	8,500	-	-	-	8,500
	<u>8,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,500</u>
	<u>8,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,500</u>

#### Burnfield Land (HSWC)

On 6 March 2020, the Charity Commission confirmed that the charity called Haltwhistle Social Welfare Charity (HSWC) should be treated as a linked charity and treated as forming part of Haltwhistle Swimming and Leisure Centre, which would be the reporting charity, under Part 4 (registration) and Part 8 (accounting) of the Charities Act 2011.

The effect of linking the charities is:

- the charities are registered under a single registration number; and
- the trustees are required to prepare a single set of accounts for the reporting charity and the linked charity, which within the individual funds of the linked charity are reported as endowment funds.

The linking of charities under section 12 is an administrative linkage, for reporting purposes only. It does not change the separate legal entity of the charities, or the nature of endowment funds and it does not constitute a merger. The trustees are under a duty to ensure that the funds of each charity are applied solely in accordance with the respective trusts.

As such the land held on endowment in HSWC has been introduced into the accounts for Haltwhistle Swimming and Leisure.



# HALTWHISTLE SWIMMING & LEISURE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 22 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total
	2024 £	2024 £	2024 £	2024 £	2024 £
<b>Fund balances at 31 March 2024 are represented by:</b>					
Tangible assets	-	1,352,500	-	8,500	1,361,000
Current assets/(liabilities)	116,114	141,614	13,765	-	271,493
Long term liabilities	-	(24,116)	-	-	(24,116)
	<u>116,114</u>	<u>1,469,998</u>	<u>13,765</u>	<u>8,500</u>	<u>1,608,377</u>
	<u><u>116,114</u></u>	<u><u>1,469,998</u></u>	<u><u>13,765</u></u>	<u><u>8,500</u></u>	<u><u>1,608,377</u></u>
	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total
	2023 £	2023 £	2023 £	2023 £	2023 £
<b>Fund balances at 31 March 2023 are represented by:</b>					
Tangible assets	-	1,389,369	-	8,500	1,397,869
Current assets/(liabilities)	160,026	141,614	4,629	-	306,269
Long term liabilities	-	(29,255)	-	-	(29,255)
	<u>160,026</u>	<u>1,501,728</u>	<u>4,629</u>	<u>8,500</u>	<u>1,674,883</u>
	<u><u>160,026</u></u>	<u><u>1,501,728</u></u>	<u><u>4,629</u></u>	<u><u>8,500</u></u>	<u><u>1,674,883</u></u>

# HALTWHISTLE SWIMMING & LEISURE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 23 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 April 2022	Resources expended	Transfers	Balance at 1 April 2023	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£
Fixed Assets less Liabilities	1,358,169	(60,099)	53,658	1,351,728	(67,142)	35,412	1,319,998
Set aside Reserves	100,000	-	50,000	150,000	-	-	150,000
	<u>1,458,169</u>	<u>(60,099)</u>	<u>103,658</u>	<u>1,501,728</u>	<u>(67,142)</u>	<u>35,412</u>	<u>1,469,998</u>

#### Fixed Assets less Loan Liabilities

The trustees have set aside funds equating to the fixed assets less outstanding loans, which represent assets which are not liquid and cannot be easily realised.

#### Set aside Reserves

The trustees agreed to establish a target reserve of £150,000 to cover any disruption or downturn in the centre's income or unforeseen expenditure.

### 24 Operating lease commitments

#### Lessee

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

	2024 £	2023 £
Within one year	4,306	3,922
Between two and five years	4,518	8,824
	<u>8,824</u>	<u>12,746</u>

### 25 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).