

Charity Registration No. 1160374 (England and Wales)

Charity Registration No. SC048193 (Scotland)

**COMMUNITY LEISURE SERVICES PARTNERSHIP  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

# COMMUNITY LEISURE SERVICES PARTNERSHIP

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# COMMUNITY LEISURE SERVICES PARTNERSHIP

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# COMMUNITY LEISURE SERVICES PARTNERSHIP

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2020

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The trustees present their report and financial statements for the year ended 31 March 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

#### Objectives and activities

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

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

The charity operated eight health clubs during the year.

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

#### Achievements and performance

The Charity has continued to deliver high quality services at health clubs in Croydon, Liverpool (2), Redditch, Scarborough, Aylesbury, Chandlers Ford and Cupar.

Through the 2019/2020 financial year, Investment and positive marketing resulted in an expansion of users at every club in line with our targets. The Coronavirus Pandemic began to adversely affect membership in February 2020, culminating in the requirement for all leisure facilities to close on 23rd March 2020.

The outcome for 2020 - 2021 was higher than budget despite the impact of the Coronavirus control measures.

Our budget for 2020 – 2021 had to be revised to a projected deficit given the projected closure for the months of April – July, April - August in Scotland. As a result, the 2019 – 2020 surplus will be retained to help support the charity during the 2020 – 2021 financial year. This will prevent any support of local community projects designed to encourage greater participation in healthy, active lifestyles; particularly amongst young people in the short term.

#### Financial review

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

At the year end the charity had £57,920 in unrestricted reserves. The charity had sufficient cash level at the year end, of £16,518, to be able to operate in the short term. A cash flow forecast has been produced which shows that the charity will be a going concern for the foreseeable future as the largest creditor has agreed to defer receipt of its payment, in light of the impacts of Covid-19, which are discussed further elsewhere in this report.

## COMMUNITY LEISURE SERVICES PARTNERSHIP

### TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2020**

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The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks arising from the Coronavirus pandemic, See Page 5 for details.

#### Structure, governance and management

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

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

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

J Beavis

T Richardson

H Braband

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

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

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

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

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

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

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

The Board of Trustees consider that the Coronavirus Pandemic has impacted on the charity's performance and operation as follows. All 8 health clubs were shut from 23 March 2020 as required by the Government. Significant reductions in membership were also noticeable during late February and March 2020. The Trustees were very involved in the carrying out of the Government requirement for the closure of all the clubs, and managing ongoing maintenance, furlough decisions and preparations for re-opening and operating the clubs in a Covid safe manner to protect members and staff. The Board of Trustees have discussed contingency plans in the eventuality of further closures; nationally or locally.

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



J Beavis

Trustee

Dated: 7/12/2020

# COMMUNITY LEISURE SERVICES PARTNERSHIP

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

***FOR THE YEAR ENDED 31 MARCH 2020***

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

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

In preparing these accounts, the trustees are required to:

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

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

# COMMUNITY LEISURE SERVICES PARTNERSHIP

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF COMMUNITY LEISURE SERVICES PARTNERSHIP

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#### Opinion

We have audited the financial statements of Community Leisure Services Partnership (the 'charity') for the year ended 31 March 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Basis for opinion

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

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

# COMMUNITY LEISURE SERVICES PARTNERSHIP

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF COMMUNITY LEISURE SERVICES PARTNERSHIP

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#### Matters on which we are required to report by exception

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

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

#### Responsibilities of trustees

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

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

#### Auditor's responsibilities for the audit of the financial statements

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

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

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

*Alliotts LLP*

Alliotts LLP (Jan 6, 2021 10:55 GMT)

**Alliotts LLP**  
**Chartered Accountants**  
**Statutory Auditor**

06/01/2021

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

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



# COMMUNITY LEISURE SERVICES PARTNERSHIP

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<b><u>Income from:</u></b>			
Charitable activities	3	2,724,331	2,657,062
Other trading activities	4	31,520	35,438
<b>Total income</b>		<u>2,755,851</u>	<u>2,692,500</u>
<b><u>Expenditure on:</u></b>			
Raising funds	5	<u>68,750</u>	<u>85,051</u>
Charitable activities	6	<u>2,656,815</u>	<u>2,581,934</u>
<b>Total resources expended</b>		<u>2,725,565</u>	<u>2,666,985</u>
<b>Net income for the year/ Net movement in funds</b>		30,286	25,515
Fund balances at 1 April 2019		<u>27,634</u>	<u>2,119</u>
<b>Fund balances at 31 March 2020</b>		<u><u>57,920</u></u>	<u><u>27,634</u></u>

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

All income and expenditure derive from continuing activities.

**COMMUNITY LEISURE SERVICES PARTNERSHIP****BALANCE SHEET****AS AT 31 MARCH 2020**

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	10		61,059		70,840
<b>Current assets</b>					
Debtors	11	271,456		156,158	
Cash at bank and in hand		16,518		96,610	
		<u>287,974</u>		<u>252,768</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(291,113)</u>		<u>(295,974)</u>	
Net current liabilities			(3,139)		(43,206)
<b>Total assets less current liabilities</b>			<u>57,920</u>		<u>27,634</u>
<b>Income funds</b>					
Unrestricted funds			57,920		27,634
			<u>57,920</u>		<u>27,634</u>

The financial statements were approved by the Trustees on 7/12/20

  
 J Beavis  
 Trustee

# COMMUNITY LEISURE SERVICES PARTNERSHIP

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2020**

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	Notes	2020 £	£	2019 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	15		(54,211)		44,997
<b>Investing activities</b>					
Purchase of tangible fixed assets		(25,881)		(25,629)	
<b>Net cash used in investing activities</b>			(25,881)		(25,629)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(80,092)		19,368
Cash and cash equivalents at beginning of year			96,610		77,242
<b>Cash and cash equivalents at end of year</b>			16,518		96,610

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# COMMUNITY LEISURE SERVICES PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2020**

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### **1 Accounting policies**

#### **Charity information**

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

#### **1.1 Accounting convention**

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

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

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

#### **1.2 Going concern**

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. A deficit has been forecast for next year as a result of the impact of Covid-19 on gyms. However, written confirmation from the largest creditor of deferral of payment of amounts due has been received and based on this the cashflow forecast shows the charity to be a going concern.

#### **1.3 Charitable funds**

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

#### **1.4 Incoming resources**

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

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

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

#### **1.5 Resources expended**

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

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

# COMMUNITY LEISURE SERVICES PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### 1 Accounting policies

(Continued)

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

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

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

#### 1.6 Tangible fixed assets

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

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

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

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

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

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

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

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

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

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

# COMMUNITY LEISURE SERVICES PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

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

#### **Basic financial liabilities**

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

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

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

#### **Derecognition of financial liabilities**

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

#### **1.10 Employee benefits**

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

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

#### **1.11 Retirement benefits**

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

### **2 Critical accounting estimates and judgements**

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

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

#### **Critical judgements**

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

# COMMUNITY LEISURE SERVICES PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 3 Charitable activities

	Charitable Income Heading 1 2020 £	Charitable Income Heading 1 2019 £
Membership fees	2,724,331	2,657,062

### 4 Other trading activities

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Shop income	31,520	35,438

### 5 Raising funds

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Fundraising and publicity</u> Advertising	45,678	55,164
<u>Trading costs</u> Shop expenditure	23,072	29,887
	68,750	85,051

# COMMUNITY LEISURE SERVICES PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 6 Charitable activities

	2020 £	2019 £
Staff costs	1,069,919	989,679
Depreciation and impairment	35,662	40,394
Charitable expenditure	1,537,083	1,523,233
	<u>2,642,664</u>	<u>2,553,306</u>
Share of governance costs (see note 7)	14,151	28,628
	<u>2,656,815</u>	<u>2,581,934</u>

### 7 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Audit fees	-	6,050	6,050	-	6,600	6,600
Managers meeting costs	-	2,101	2,101	-	2,287	2,287
Governance costs	-	6,000	6,000	-	19,741	19,741
	<u>-</u>	<u>14,151</u>	<u>14,151</u>	<u>-</u>	<u>28,628</u>	<u>28,628</u>
Analysed between						
Charitable activities	-	14,151	14,151	-	28,628	28,628
	<u>-</u>	<u>14,151</u>	<u>14,151</u>	<u>-</u>	<u>28,628</u>	<u>28,628</u>

Governance costs comprises fees for managing the charity.

### 8 Trustees

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



# COMMUNITY LEISURE SERVICES PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	106	96

#### Employment costs

	2020 £	2019 £
Wages and salaries	1,009,491	939,350
Social security costs	45,735	42,634
Other pension costs	14,693	7,695
	1,069,919	989,679

### 10 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2019	15,762	110,554	126,316
Additions	-	25,881	25,881
At 31 March 2020	15,762	136,435	152,197
<b>Depreciation and impairment</b>			
At 1 April 2019	12,536	42,940	55,476
Depreciation charged in the year	2,613	33,049	35,662
At 31 March 2020	15,149	75,989	91,138
<b>Carrying amount</b>			
At 31 March 2020	613	60,446	61,059
At 31 March 2019	3,226	67,614	70,840

# COMMUNITY LEISURE SERVICES PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 11 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Trade debtors	15,021	5,797
Other debtors	137,164	56,496
Prepayments and accrued income	119,271	93,865
	<u>271,456</u>	<u>156,158</u>

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

	2020 £	2019 £
Other taxation and social security	28,891	22,972
Trade creditors	191,311	123,636
Other creditors	23,478	8,358
Accruals and deferred income	47,433	141,008
	<u>291,113</u>	<u>295,974</u>

### 13 Operating lease commitments

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

	2020 £	2019 £
Within one year	190,108	190,108
Between two and five years	849,895	1,040,004
	<u>1,040,003</u>	<u>1,230,112</u>

### 14 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020 £	2019 £
Aggregate compensation	<u>6,000</u>	<u>6,000</u>

# COMMUNITY LEISURE SERVICES PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 14 Related party transactions

(Continued)

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

15 Cash generated from operations	2020 £	2019 £
Surplus for the year	30,286	25,515
Adjustments for:		
Depreciation and impairment of tangible fixed assets	35,662	29,941
Movements in working capital:		
(Increase) in debtors	(115,298)	(74,080)
(Decrease)/increase in creditors	(4,861)	63,621
<b>Cash (absorbed by)/generated from operations</b>	<b>(54,211)</b>	<b>44,997</b>

### 16 Analysis of changes in net funds

The charity had no debt during the year.

# 2020 CLSP final accounts

Final Audit Report


2021-01-06

Created:	2021-01-06
By:	Alliotts Guildford Support (Guildfordsupport@alliotts.com)
Status:	Approved
Transaction ID:	CBJCHBCAABAAjUa5-5a6kpk_eAYViLG0OKoNz7a_7YMv

## "2020 CLSP final accounts" History

 Document created by Alliotts Guildford Support (Guildfordsupport@alliotts.com)

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