FCA registration number: 031555R

Camelford Leisure Centre

(A community benefit society.)

Annual Report and Unaudited Accounts with Accountants' Report

for the year ended 31 July 2026

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

Camelford Leisure Centre
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Camelford Leisure Centre
Reference and Administrative Details

Charity name	Camelford Leisure Centre
FCA registration number	031555R
	Registered in England & Wales
HMRC Charities Reference	XT37683
Registered office	Station Road
	Camelford
	Cornwall
	PL32 9UE
Chair and Company Secretary	Jonathan Holt
Directors	Jacqueline Cash (appointed December 25)
	Ilse Daly (appointed December 25)
	Peter Hamilton-Toohey
	Sam Hobbs
	Edward Jones (passed away 15 September 25)
	Guy Keenan
	Aly Moody
	Robert Rocthell
	Robert Rush
	Margaret Shwartz
	Nicola Smeeth
	Steve Stephens
Accountants	Andrew Fisher BA FCA
	The Alanbrookes Group Ltd
	24 Glove Factory Studios
	1 Brook Lane
	Holt
	Wiltshire
	BA14 6RL

Camelford Leisure Centre
Trustees' Report

The directors present their report and the unaudited financial statements for the year ended 31 July 2026

Governance and Management

Camelford Leisure Centre Limited (CLC) is a member owned Community Benefit Society which took over responsibility for the leisure centre facilities on December 10th 2012. It is registered under the Co-operative and Community Benefit Societies Act 2014. It set out to:

- Maintain and operate the facilities of a swimming pool and leisure centre, open and available to the community (schools, clubs and general public), 7 days a week, 52 weeks a year; (Currently we do not open on Christmas or New Year's day.)
- Deliver sport, fitness and leisure activities, that the community needs and wants, that are inclusive and accessible to all;
- Maintain the availability of an essential sports facility to local education providers (including local primary schools, Sir James Smiths School, Adult Education and private training providers);
- Provide a sports and leisure 'hub' to the local area, forging positive partnerships with providers of sports and leisure activities, community groups, healthcare providers and schools, to improve community involvement in sports and physical activities and ultimately to improve levels of fitness and well-being;
- Represent an exemplar community-led organisation, clearly demonstrating the values of a community-owned and operated service, operated with a clear understanding of its customers' needs with the customers central to the operating system.

The directors are mindful of the Charity Commission guidance on public benefit when reviewing aims and objectives and planning activities

Risk management

The directors monitor the risks to the organisation on a regular basis. They are satisfied that systems are in place to minimise or mitigate these.

Financial position

The original business plan required CLC to overcome an operating deficit which had been running at £170,000 in the year to December 2012. Since then, the Centre has improved the underlying position significantly.

Trading income and expenditure:

In 2025-2, the average monthly trading deficit was £3,688 (2024-25 a deficit of £4,201); these figures include depreciation of £45,855 (2024-25 £41,598). Taking out depreciation, there is a trading surplus for the year of £1,593 (2024-25 deficit £8,816). Any surplus is used to invest in improving the building, its equipment and facilities. As will be seen we have made major investments this year in many aspects of the centre.

Total Income for 2025-26 was £490,760 (2024-25 £626,519).
Total Expenditure for 2025-26 was £527,205 (2024-25 £499,029).

The overall deficit for the year of £36,445 (2024-25 surplus of £127,490) is arrived at after taking into account grants awarded and donations received during the year of £28,387 (2024-25 £197,065). During the year 2024-25, we received a large amount of grant funding towards work in the Sports Hall, the pool cover and items in the plant room. We had fewer projects in this past year so received much less grant income..

a. £13,600 from Volunteer Cornwall of which £3,000 was passed onto to Camelford Town Council. This was spent on supporting the warm Hub, the Saturday afternoon Community Swim, Walking Football sessions and the Pain Café..

b. £7,578 from Time2Move to support holiday club activities.

However, we used our own reserves to complete projects including

a. Approximately £35,000 for re-roofing the lower roofs around the Sports Hall for which we received about £10,000 in grant funding from Awards for All in the previous year. This was much higher than expected due to the very poor state of the wood and insulation under the old covering. It all had to be replaced.

b. £3,500 for the installation of the new Biomass auger.

This is all in addition to the everyday repairs, maintenance and minor purchases that keep the Centre going.

Developments

During the year,

- Memberships increased greatly when the new classes started in the Studio and we also saw an increase in Gold memberships reflecting their extremely good value as they include most of the exercise classes on offer at the centre. Total members rose from 812 to 863. The income from memberships in July 2026 was £19,492 compared to £16,436 in July 2025.
- The Swim School reached its largest ever capacity, with over 241 swimmers per week compared to just over 226 in July 2025. There were also 15 attending parent and baby classes 30 were enrolled in Gymnastic classes. The new management software from Soakly introduced in September 2023 continues to make a massive difference to the organisation of these classes.

• The 32 KW of solar PV panels on the Sports Hall roof and the 33 KW on the swimming pool roof continue to give large savings in our electricity bills. In the seven months since the new panels were installed, our bills have been £2,530 cheaper than the previous year. In the last year, these have produced nearly 60MWh of power, (58MWh in previous year) saving 26 tons of CO2.
• New equipment has been purchased for the Fitness Suite and Swimming Pool
• The Centre has worked closely with Active Cornwall to provide pool sessions for families and holiday clubs.
• We have continued to work with Volunteer Cornwall to run up a warm hub in the social area, which has since been expanded in conjunction with Camelford Town Council to provide a larger range of activities.
• We have also worked with Time2Move Cornwall to provide exercise sessions for adults to encourage them to take part in physical activity post pandemic.
• The directors have increased staff wages so that all staff continue to receive at least the Real Living Wage and have given further increments to more senior members of staff. This will increase our annual wage bill by over £20,000 in a full year.

• We have continued to invest in improving the equipment in the plant room to help maintain the excellent water quality in the pool.
• We have continued to use our Community Support Fund to help with the cost of memberships for those in need. Referrals can come from a number of local organisations and we are seeking to work more closely with local GPs and Social Prescribers.
• Our managers have created some effective collaborations with other centres in Cornwall and set up regular meetings to share best practice. We have also shared staff training opportunities with other centres.
• We have continued to use woodchip in the biomass boiler to save on costs and also reduce the miles travelled for our supplies as much of the UK's wood pellet supplies come from North America! The new auger was installed last winter and after teething problems were sorted out, has worked faultlessly which has been a great relief after years of delayed and slow deliveries

CLC continues to look for ways to save on running costs and increase its income by:

• renegotiating and reallocating standing contracts for telephone, pool chemicals, and membership management and continually monitoring costs, such as for water, chemicals and electricity, to identify possible savings and efficiencies.
• replacement of lighting with LED bulbs to reduce electricity usage.
• building its volunteer base, who make an estimated average contribution of 21.5 hours per week, worth approximately £600 per month;
• drawing on the volunteer services of local traders - such as M&M Plumbers, YetiServe Computer Services, and local electricians, making a further estimated average contribution of £400 per month;

• drawing on the expertise of directors to save professional fees, particularly in the areas of finance, legal, marketing, site management and HR, making a further estimated average contribution of approximately 100 hours per month;
• benefitting from the hard fund-raising work of the members of the Aquafit class;
• sustaining a focus on its customers - only made possible by the Centre hiring the right staff and everyone working to the same mutual values;
• increasing the visibility of the Centre, through social media channels, presence at local events, presentations to local groups, parish councils and schools and overall, a commitment to make better and more frequent communication with the wider community;
• maintaining registration as a Safe Place, giving people with a learning disability a venue where they can get support and help should they need any assistance;
• maintaining a community book sale in the social area.

We have continued to invest heavily in our staff through:

• Setting pay rates at or above the Real Living Wage;
• Careful recruitment and induction of new members of staff;
• Investing in on-going training of staff to widen the offer for users;
• Customer service training for the entire staff;
• Safeguarding training for the entire staff;
• Lifeguarding and swim teacher training;
• Ensuring that all staff qualifications are kept up to date through regular training.

Securing the continuing viability of Camelford Leisure Centre:

It is a continuing challenge for the managers and directors to keep the centre responsive to the needs of the community and financially viable. The staff, directors, and volunteers are working hard to keep it safe, to remain open, to increase income, reduce expenditure and improve further the Centre's leisure offer to the community while staying within budget. We need to continue to build the Centre's programme and to extend CLC's reach across the community, and to secure more ongoing grant and sponsorship funding. We are seeking to work with local GPs to promote healthy alternatives to medications and promote Social Prescribing. We are looking to the community to support us to ensure we keep overheads at an affordable level. We need people and businesses in the Camelford area to support the Centre with regular financial contributions – and we always need more volunteers to help with the management and running of the Centre – particularly anyone with fund-raising, marketing or PR skills, HR skills or administrative experience.

The managers and directors are very pleased that the use of the Studio continues to increase with more classes being added all the time. The directors are indebted to Rob Rotchell for his volunteer work setting up and running the Retro Riders sessions which are extremely popular. The directors are delighted that a whole new group of the community are using the Studio and it is widening our reach across the area. There is still space to run more and different classes and we hope to continue to do that in future years. One limiting factor is the availability of well qualified coaches and we are grateful to those of our staff (and non- staff) who have taken on this work.

Camelford Leisure Centre
Trustees' Report

The directors are very mindful of the continuing need to keep the Centre financially viable – we do not get any grant funding to support our day-to-day costs. For the first time, we increased all our membership prices by 5% in April to reflect the increase in the cost of living. It was gratifying that most members decided that they could afford this increase and continued with their memberships. The increased income will go some way towards our increased salary and other running costs, but we are still reliant on growing our membership base, swim school and other activities to keep the Centre solvent.

The directors would especially like to thank Dave Attfield, Aly Moody and Jan Anderson for the huge amount of time and work that they put into organizing the raffles at Christmas and Easter. These raise a huge amount for the Centre as well as helping to bring the community together at the coffee mornings. More recently, Michelle Sanders organized a Bingo evening at the Wilsey Down in aid of the Centre which was also very successful. It would be very difficult to keep the Centre going without the support of these and many other members

It has been a great benefit to the Centre to have stability from its small staff team - who have served the Centre and the community tirelessly and well beyond the call of duty over the past thirteen years. Our staff and managers are fantastic and it is they who make the Centre a welcoming and safe place for the whole community.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 24th November 2026 and signed on its behalf by:

.....
Jonathan Holt, Chair of Board of Directors

Accountant's Report under Section 85 of the Co-operative and Community Benefit Societies Act 2014 to the Directors of Camelford Leisure Centre

We report to the members on the unaudited accounts of the company for the year ended 31 July 2026 which are set out on pages 8 to 19.

RESPECTIVE RESPONSIBILITIES OF OFFICERS AND REPORTING ACCOUNTANTS

The society's officers are responsible for the preparation of the accounts, and they consider that the society is entitled to opt out of an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

This report is made to the society's members, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the accounts that we have been engaged to compile, report to the society's members that we have done so, and state those matters that we have agreed to state to them in this 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 society and the society's members, as a body, for our work or for this report.

BASIS OF OPINION

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the society and making such limited enquiries of the officers of the society as we considered necessary for the purposes of this report. These procedures provide the only assurance expressed in our opinion.

OPINION

In our opinion:

(a) The accounts, including the revenue account and balance sheet, are in agreement with the accounting records kept by the society under s75 of the Co-operative and Community Benefit Societies Act 2014;

(b) Having regard only to, and on the basis of, the information contained in those accounting records the revenue account and balance sheet comply with the requirements of the Co-operative and Community Benefit Societies Act 2014; and

(c) For the preceding year of account, the financial criteria for the exercise of the power conferred by section 84 were met in relation to the year.

.....

Andrew Fisher BA FCA
The Alanbrookes Group Ltd
24 Glove Factory Studios
1 Brook Lane
Holt
Wiltshire
BA14 6RL

……

Date:

Camelford Leisure Centre
Statement of Financial Activities

for the year ended 31 July 2026

	Note	Unrestricted funds 2026 £	Restricted income funds 2026 £	Total funds 2026 £	Prior year funds 2025 £
Income and endowments from:					
Donations and legacies	4	5,710	-	5,710	14,175
Charitable activities	5	461,764	22,678	484,442	610,967
Investments	6	608	-	608	1,377
Total		468,082	22,678	490,760	626,519
Expenditure on:					
Charitable activities	7	506,027	21,178	527,205	499,029
Total		506,027	21,178	527,205	499,029
Net income/(expenditure) before investment gains/(losses)		(37,945)	1,500	(36,445)	127,490
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		(37,945)	1,500	(36,445)	127,490
Transfers between funds		1,500	(1,500)	-	-
Movement in share capital		(147)	-	(147)	(72)
Net movement in funds		(36,592)	-	(36,592)	127,418
Reconciliation of funds:					
Total funds brought		551,770	-	551,770	424,352
Total funds carried forward		515,178	-	515,178	551,770

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

All income and expenditure derive from continuing activities

Camelford Leisure Centre
Balance Sheet
As at 31 July 2026

	Note	2026 £	2026 £	2025 £	2025 £
Fixed Assets					
Tangible Assets	10		429,565		434,823
			429,565		434,823
Current Assets					
Stocks and work in progress	11	2,269		1,180	
Debtors	12	6,898		5,629	
Cash at bank and in hand		108,911		126,251	
		118,078		133,060	
Creditors: Amounts falling due within one year	13	(31,627)		(15,422)	
Net current assets			86,451		117,638
Total assets less current liabilities			516,016		552,461
Net assets			516,016		552,461
The funds of the charity:					
Unrestricted funds	14				
Other reserves		229,089		277,864	
Unrestricted income funds		286,089		273,906	
Total unrestricted funds			515,178		551,770
Share capital	14		838		691
Total charity funds			516,016		552,461

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 July 2026 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the Board on 24th November 2026 and signed on its behalf by:

Jonathan Holt
Secretary

Director/Trustee

Director/Trustee

Camelford Leisure Centre
Statement of Cash Flows

As at 31 July 2026

	2026 £	2025 £
Cashflows from operating activities		
Net income per Statement of Financial Activities	(36,445)	127,490
Adjustments for:		
Depreciation of property, plant and equipment	45,855	41,598
Dividends, interest and rents from investments	(608)	(1,377)
Decrease/(Increase) in stocks	(1,089)	437
(Increase)/Decrease in trade and other receivables	(1,269)	14,200
Increase/(Decrease) in trade and other payables	16,205	6,323
Net cash provided by /(used in) operating activities	22,649	188,671
Cashflows from investing activities		
Purchase of property, plant and equipment	(40,597)	(153,848)
Dividends, interest and rents from investments	608	1,377
Net cash provided by /(used in) investing activities	(39,989)	(152,471)
Net (decrease)/increase in cash and cash equivalents	(17,340)	36,200
Cash and cash equivalents at the beginning of the year	126,251	90,051
Cash and cash equivalents at the end of the year	**108,911**	**126,251**
Components of cash and cash equivalents:		
Cash at bank and in hand	108,911	126,251
	108,911	**126,251**

Camelford Leisure Centre
Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with:
- 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 (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

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 charity constitutes a public benefit entity as defined by FRS102

1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

1.3 Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

1.4 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:
- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

1.5 Resources expended

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually. The rates used are as follows:-

Freehold property - 4% straight line
Plant and machinery -10% straight line
Fixtures and fitting -10% straight line

Those assets with an expected useful life greater than 10 years are depreciated over their full life. This ranges up to 25 years.

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.8 Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

1.9 Debtors

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

1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.12 Pension costs

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

1.13 Leases

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

2 Company Status

The charity is a community benefit society.
The charity is incorporated in England.
In the event of the charity being wound up, the liability to members is limited to £1 per member of the charity.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2025 £	Restricted income funds 2025 £	Total funds 2025 £
Income and endowments from:			
Donations and legacies	7,693	6,482	14,175
Charitable activities	428,077	182,890	610,967
Investments	1,377	-	1,377
Total	437,147	189,372	626,519
Expenditure on:			
Charitable activities	478,491	20,538	499,029
Total	478,491	20,538	499,029
Net income/(expenditure) before investment gains/(losses)	(41,344)	168,834	127,490
Net gains/(losses) on investments	-	-	-
Net income/(expenditure)	(41,344)	168,834	127,490
Transfers between funds	168,834	(168,834)	-
Other recognised gains/(losses):			
Movement in share capital	(72)	-	(72)
Net movement in funds	127,418	-	127,418
Reconciliation of funds:			
Total funds brought forward	424,352	-	424,352
Total funds carried forward	551,770	-	551,770

4 Donations and Legacies

	Unrestricted funds £	Restricted income funds £	Total funds 2026 £	Prior year funds 2025 £
Appeals and donations	5,710	-	5,710	12,152
Gift Aid tax reclaimed	-	-	-	2,023
	5,710	-	5,710	14,175

Camelford Leisure Centre
Notes to the Accounts

5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
			2026	2025
	£	£	£	£
Grant Income:				
Cornwall Council	-	7,578	7,578	129,869
Town and Parish Councils	-	1,500	1,500	-
Volunteer Cornwall	-	13,600	13,600	15,000
Sport England	-	-	-	7,500
Awards for All	-	-	-	19,521
Suez	-	-	-	1,000
West Country Schools Trust	-	-	-	10,000
Primary Purpose Trading:				
RHI feed in tariff	39,176	-	39,176	41,389
Pool sales	104,247	-	104,247	98,586
Fitness suite sales	8,790	-	8,790	9,047
Lifeguard and coaching sales	30,987	-	30,987	27,568
Product sales	4,969	-	4,969	6,589
Sports and activities	9,969	-	9,969	14,096
Vending and catering	11,238	-	11,238	9,845
Hire of facilities	33,463	-	33,463	32,670
Hire of staff	4,448	-	4,448	4,894
Memberships	213,739	-	213,739	181,769
Other sales	738	-	738	1,625
	461,764	22,678	484,442	610,968

6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
			2026	2025
	£	£	£	£
Interest on cash deposits	608	-	608	1,377
	608	-	608	1,377

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
			2026	2025
	£	£	£	£
Direct costs				
Vending provisions and goods	8,773	-	8,773	9,259
Purchases for resale	2,176	-	2,176	3,477
Pool testing	3,617	-	3,617	2,974
Pool chemicals	6,562	-	6,562	6,252
Community hub costs	-	-	-	7,000
	21,128	2,458	23,586	28,962
Support costs				
Wages and salaries	297,754	11,920	309,674	272,462
Staff NIC (Employers)	-	-	-	9,873
Pensions	5,111	-	5,111	4,420
Staff training	4,630	-	4,630	4,121
Staff Welfare	1,393	-	1,393	1,012
Rent and rates	14,612	-	14,612	10,849
Light, heat and power	60,147	6,800	66,947	56,667
Insurance	6,687	-	6,687	5,990
Equipment repairs and renewals	21,508	-	21,508	38,390
Telephone and fax	1,220	-	1,220	830
Printing, postage and stationery	790	-	790	1,223
Subscriptions	8,795	-	8,795	9,480
Sundry expenses	60	-	60	415
Cleaning	5,491	-	5,491	4,422
Travel and subsistence	66	-	66	74
Advertising & Marketing	1,604	-	1,604	1,776
Specific bad debts written off	-	-	-	-
Legal and professional fees	-	-	-	829
Bank charges	8,229	-	8,229	4,673
Depreciation	45,855	-	45,855	41,598
Total Support Costs	483,952	18,720	502,672	469,104
Governance Costs				
Accountancy fees	401	-	401	447
Reporting accountants' fee	546	-	546	516
Total Governance Costs	947	-	947	963
Total Charitable Expenditure	506,027	21,178	527,205	499,029

8 Net income/ expenditure

Net income/expenditure is stated after charging:

	2026	2025
	£	£
Auditors' / Independent Examiners' remuneration	546	516
Depreciation of tangible fixed assets	45,855	41,598

9 Staff costs

The average monthly number of employees during the year was as follows:

	2026	2025
	Number	Number
Staff in charitable activities	23	21
Volunteers (nos of people involved excluding Trustees)	10	10

The aggregate payroll costs of these persons were as follows:

	2026	2025
	£	£
Wages and salaries	309,674	272,462
Social security	-	9,873
Pensions	5,111	4,420
	314,785	286,755

One director was paid for their role within the centre (2024 : 2). Their remuneration is shown below:

Total employee benefits received by key management personnel	40,186	81,255

No employee received emoluments in excess of £60,000 in either the current or the prior year.

The charity operates a defined contributions scheme with NEST. The pension cost shown represents the contributions payable by the charity to the scheme for the period.

The outstanding contributions at the end of the financial period were:	711	877

10 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
As at 1 August 2025	247,236	385,864	122,789	755,889
Additions	34,960	2,209	3,428	40,597
As at 31 July 2026	282,196	388,073	126,217	796,486

Depreciation				
As at 1 August 2025	14,690	213,128	93,248	321,066
Charge for the year	11,288	25,997	8,570	45,855
As at 31 July 2026	25,978	239,125	101,818	366,921
Net Book Value				
As at 31 July 2026	256,218	148,948	24,399	429,565
As at 31 July 2025	232,546	172,736	29,541	434,823

11 Stocks

	2026	2025
	£	£
Stocks	2,269	1,180
	2,269	1,180

12 Debtors

	2026	2025
	£	£
Trade Debtors	6,561	5,299
Other debtors	337	330
	6,898	5,629

13 Creditors: Amounts falling due within one year

	2026	2025
	£	£
Trade creditors	6,645	11,598
Taxation and social security	3,336	2,268
Accruals and deferred income	1,246	845
Other creditors	20,399	711
	31,626	15,422

Camelford Leisure Centre
Notes to the Accounts

14 Analysis of funds

	As at 1 August 2025	Incoming Resources	Resources Expended	Transfers	As at 31 July 2026
	£	£	£	£	£
Restricted Funds					
Awards for All	-	-	-	-	-
Community Hub	-	13,600	(13,600)	-	-
Building works	-	-	-	-	-
Refurbish fitness equipment	-	-	-	-	-
Tpwn and parish councils	-	1,500	-	(1,500)	-
Time to move	-	7,578	(7,578)	-	-
	-	22,678	(21,178)	(1,500)	-
General Funds					
Unrestricted funds	273,906	467,935	(455,752)	-	286,089
Designated funds					
Capital fund	277,864	-	(50,275)	1,500	229,089
Designated fund 3	-	-	-	-	-
Total Unrestricted funds	551,770	467,935	(506,027)	1,500	515,178
Share capital	691	147	-	-	838
Total funds	552,461	490,760	(527,205)	-	516,016

15 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Tangible assets	429,565	-	429,565	434,823
Current assets	118,078	-	118,078	133,060
Creditors: Amounts falling due within one year	(31,627)	-	(31,627)	(15,422)
Net Assets	516,016	-	516,016	552,461