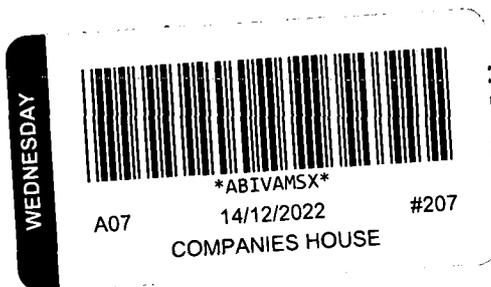


Borough of Havant Sport and Leisure Trading Limited

Registered number: 03406679

Directors' report and financial statements

For the year ended 31 March 2022



BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED
(A Company Limited by Guarantee)

COMPANY INFORMATION

Directors	M Hoare (Chair) (resigned 10 November 2021) C Scott J Crouch
Company secretary	H G Broad (resigned 23 November 2021) P R Lewis (appointed 24 November 2021) (resigned 29 March 2022)
Registered number	03406679
Registered office	Havant Leisure Centre Civic Centre Road Havant Hampshire PO9 2AY
Independent auditor	Mazars LLP Chartered Accountants & Statutory Auditor 90 Victoria Street Bristol BS1 6DP
Bankers	National Westminster Bank plc 23 West St Hampshire PO9 1EU
Solicitors	Blake Morgan New Kings Court Tollgate Chandler's Ford Hampshire SO53 3LG

BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED
(A Company Limited by Guarantee)

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BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED
(A Company Limited by Guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The directors present their report and the financial statements for the year ended 31 March 2022.

Directors' responsibilities statement

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who served during the year were:

M Hoare (Chair) (resigned 10 November 2021)
C Scott
J Crouch

Disclosure of information to auditor

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditor is unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

Auditor

The auditor, Mazars LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.



J Crouch
Director

Date: 8th December 2022

BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED

Opinion

We have audited the financial statements of Borough of Havant Sport and Leisure Trading Limited (the 'Company') for the year ended 31 March 2022 which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and 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 FRS 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 Company's affairs as at 31 March 2022 and of its profit 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company 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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Directors

As explained more fully in the Directors' Responsibilities Statement set out on page 1, the directors 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 directors 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 directors are responsible for assessing the Company'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 directors intend either to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED

Auditor's responsibilities for the audit of the financial statements

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the company and its industry, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation, anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the company is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the company which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation, pension legislation, the Companies Act 2006.

In addition, we evaluated the directors' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of override of controls, and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to, revenue recognition (which we pinpointed to the cut-off assertion), and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the directors and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

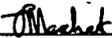
BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED

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

Use of the audit report

This report is made solely to the Company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's 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 Company and the Company's members as a body for our audit work, for this report, or for the opinions we have formed.


Jonathan Marchant (Dec 9, 2022 13:27 GMT)

Jonathan Marchant (Senior statutory auditor)
for and on behalf of
Mazars LLP
Chartered Accountants and Statutory Auditor
90 Victoria Street
Bristol
BS1 6DP

Date: 9/12/22

BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED
(A Company Limited by Guarantee)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Turnover		157,573	20,124
Cost of sales		(101,299)	(113,924)
Gross profit/(loss)		<u>56,274</u>	<u>(93,800)</u>
Administrative expenses		(30,362)	(15,966)
Other operating income	3	-	79,186
Operating profit/(loss)		<u>25,912</u>	<u>(30,580)</u>
Interest receivable and similar income		2	25
Profit/(loss) before tax		<u>25,914</u>	<u>(30,555)</u>
Tax on profit/(loss)	5	-	-
Profit/(loss) for the financial year		<u><u>25,914</u></u>	<u><u>(30,555)</u></u>

There was no other comprehensive income for 2022 (2021: £NIL).

The notes on pages 10 to 15 form part of these financial statements.

BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03406679

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	6	1,472	3,176
		<u>1,472</u>	<u>3,176</u>
Current assets			
Stocks	7	7,917	5,566
Debtors: amounts falling due within one year	8	21,827	177
Cash at bank and in hand	9	35,264	12,995
		<u>65,008</u>	<u>18,738</u>
Creditors: amounts falling due within one year	10	(23,262)	(4,610)
Net current assets		<u>41,746</u>	<u>14,128</u>
Total assets less current liabilities		<u>43,218</u>	<u>17,304</u>
Net assets		<u><u>43,218</u></u>	<u><u>17,304</u></u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		43,216	17,302
		<u>43,218</u>	<u>17,304</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



J Crouch
 Director

Date: 8th December 2022

The notes on pages 10 to 15 form part of these financial statements.

BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED
(A Company Limited by Guarantee)

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2022

	Called up share capital	Profit and loss account	Total equity
	£	£	£
At 1 April 2020	2	51,009	51,011
Comprehensive income for the year			
Loss for the year	-	(30,555)	(30,555)
Total comprehensive income for the year	-	(30,555)	(30,555)
Distribution to parent charity	-	(3,152)	(3,152)
Total transactions with owners	-	(3,152)	(3,152)
At 1 April 2021	2	17,302	17,304
Comprehensive income for the year			
Profit for the year	-	25,914	25,914
Total comprehensive income for the year	-	25,914	25,914
Total transactions with owners	-	-	-
At 31 March 2022	2	43,216	43,218

The notes on pages 10 to 15 form part of these financial statements.

BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Borough of Havant Sport and Leisure Trading Limited (No. 03406679) is a company limited by shares incorporated in England and Wales. Its registered office is Havant Leisure Centre, Civic Centre Road, Havant, Hampshire, PO9 2AY. Its principal activity is the provision of trading activities including cafes within its parent's leisure centres.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the *Financial Reporting Standard applicable in the UK and the Republic of Ireland* and the Companies Act 2006.

The presentation currency of the financial statements is sterling which is the functional currency of the company and the financial statements are rounded to the nearest £. The financial information of the current period relates to the year ended 31 March 2022 and the comparative information relates to the year ended 31 March 2021.

The following principal accounting policies have been applied:

2.2 Going concern

Having assessed the current situation, the directors have considered it appropriate to continue to adopt the going concern basis of accounting in preparing these financial statements. The measures taken by the company are highlighted in the directors report.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant & machinery	- 20% - 33%
Fixtures & fittings	- 20%
Office equipment	- 20%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Comprehensive Income.

2.5 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price.

At each balance sheet date, the stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.6 Debtors

Short term debtors are measured at transaction price, less any impairment.

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.8 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

2.9 Creditors

Short term creditors are measured at the transaction price.

2.10 Government grants

Government grants relating to the Coronavirus Job Retention Scheme (CJRS) have been received during the year in respect of employee costs incurred for furloughed staff. Grants are accounted under the accruals model as permitted by FRS 102.

Grants of a revenue nature are recognised in the Statement of comprehensive income in the same period as the related expenditure.

2.11 Interest income

Interest income is recognised in the Statement of Comprehensive Income using the effective interest method.

3. Other operating income

	2022	2021
	£	£
Income from furlough scheme	-	79,186
	<u>-</u>	<u>79,186</u>

BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2021 - £NIL).

5. Taxation

	2022 £	2021 £
Total current tax	-	-
Deferred tax		
Total deferred tax	-	-
Taxation on profit on ordinary activities	-	-

Factors affecting tax charge for the year

The tax assessed for the year is lower than (2021 - higher than) the standard rate of corporation tax in the UK of 19% (2021 - 19%). The differences are explained below:

	2022 £	2021 £
Profit/(loss) on ordinary activities before tax	25,914	(30,555)
Profit/(loss) on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2021 - 19%)	4,924	(5,805)
Effects of:		
Movement in deferred tax not recognised	(351)	-
Gift Aid to parent charity	(4,573)	5,805
Total tax charge for the year	-	-

After the year end, the company paid Gift Aid to its parent to cover its taxable profits for the year and therefore there is no charge to corporation tax this current year.

Factors that may affect future tax charges

The company will continue to pay future taxable profits to its parent.

BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. Tangible fixed assets

	Plant & machinery £	Fixtures & fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2021	37,787	4,431	3,040	45,258
Disposals	(1,350)	-	-	(1,350)
At 31 March 2022	<u>36,437</u>	<u>4,431</u>	<u>3,040</u>	<u>43,908</u>
Depreciation				
At 1 April 2021	34,611	4,431	3,040	42,082
Charge for the year on owned assets	1,524	-	-	1,524
Disposals	(1,170)	-	-	(1,170)
At 31 March 2022	<u>34,965</u>	<u>4,431</u>	<u>3,040</u>	<u>42,436</u>
Net book value				
At 31 March 2022	<u>1,472</u>	<u>-</u>	<u>-</u>	<u>1,472</u>
At 31 March 2021	<u>3,176</u>	<u>-</u>	<u>-</u>	<u>3,176</u>

7. Stocks

	2022 £	2021 £
Finished goods and goods for resale	7,917	5,566
	<u>7,917</u>	<u>5,566</u>

8. Debtors

	2022 £	2021 £
Trade debtors	3,203	177
Other debtors	18,624	-
	<u>21,827</u>	<u>177</u>

BOROUGH OF HAVANT SPORT AND LEISURE TRADING LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

9. Cash and cash equivalents

	2022	2021
	£	£
Cash at bank and in hand	35,264	12,995
	<u>35,264</u>	<u>12,995</u>

10. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	10,028	-
Amounts owed to group undertakings	3,869	1,173
Other taxation and social security	5,664	250
Accruals and deferred income	3,701	3,187
	<u>23,262</u>	<u>4,610</u>

11. Financial instruments

All financial assets and liabilities held by the company are measured at amortised cost. There are no financial assets or liabilities held at fair value.

12. Related party transactions

The company has taken advantage of the exemption available under FRS 102 Section 33 not to disclose transactions with its parent charity because the company is a subsidiary undertaking where 100% of the voting rights are controlled within the group.

13. Controlling party

The ultimate parent entity is Borough of Havant Sport and Leisure Trust, a charitable company registered in England and Wales. The only group in which the results of the company are consolidated is that headed by Borough of Havant Sport and Leisure Trust. The consolidated accounts for this group are available to the public and may be obtained from Havant Leisure Centre, Civic Centre Road, Havant, Hampshire, PO9 2AY.