

Charity registration number 1062238 (England and Wales)

Company registration number 03243813

**CHESTER CITY BATHS LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# CHESTER CITY BATHS LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr M S Kay	
	Mr B F McCann	
	Mr D G Reid	
	Ms N A Paddock	(Appointed 21 January 2025)
	Dr J W Nunn	(Appointed 21 January 2025)
	Ms C C Gloyne-Phillips	(Appointed 25 February 2025)
	Mr S J Clarkson	(Appointed 21 January 2025)
<b>Secretary</b>	Dr J W Nunn	
<b>Charity number (England and Wales)</b>	1062238	
<b>Company number</b>	03243813	
<b>Registered office</b>	Chester City Baths Union Street Chester CH1 1QP	
<b>Independent examiner</b>	Andrew Hopwood BSc (Hons) FCA Champion Allwoods Limited 2nd Floor Refuge House 33-37 Watergate Row Chester CH1 2LE	

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# CHESTER CITY BATHS LIMITED

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# CHESTER CITY BATHS LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements of Chester City Baths Limited (Charity) for the year ended 31 March 2025.

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

#### Objectives and activities

Chester Swimming Association was set up in 1977 to continue the operation of Chester City Baths (Baths) (opened in 1901) and was incorporated into the Charity in 1996. The Charity's mission is the promotion and provision of swimming baths and related facilities for the benefit of the residents of Chester and District for all aspects of health, fitness and competitive swimming and related activities, with particular emphasis on teaching children and adults to swim for their safety, well-being and enjoyment, and to provide a centre of excellence for the training of swimming coaches, teachers, officials, lifeguards and other water related activities.

#### Policies

The Charity endeavors to minimise pool hire costs by maximizing utilisation of water time with a combination of Charity employees supported by voluntary trustees.

#### Principal Activity

The principal activity of the Charity throughout the year was that of operating and maintaining Chester City Baths, the Victorian swimming baths based in Chester.

The trustees have paid due regard to guidance issued on public benefit by the Charity Commission in deciding what activities the Charity should undertake.

#### Achievements and performance

The leadership team is incredibly proud to have re-opened the Baths post-COVID, this is particularly pleasing since many similar organisations have remained closed. However, after re-opening one of the two pools in April 2021, the trustees have had to implement significant increases in charges to maintain the viability of the Baths.

Following the closure of the Baths during the COVID period, the second pool needed significant repair work. The funding needed for this work was successfully raised from a wide range of sources and the repairs completed. The financial position of the Charity remains finely balanced; the Trustees and staff are working hard to ensure that the Charity has sufficient business for the second pool to cover the incremental staffing and utility costs before it is re-opened in a sustainable manner.

The one pool that is open continues to operate at a very high level of occupancy.

#### Financial review

Last year the Charity's reserves were reduced by £32,565. This year reserves increased by £50,084 to £153,683.

# CHESTER CITY BATHS LIMITED

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

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Reserves policy

The Charity's reserves policy was established in January 2003 and states that financial reserves are required to fund the following:

- The unexpected replacement of major items of ageing plant & equipment that arise from time to time, and which cannot be accommodated within the annual extraordinary maintenance budget and for which grant funding is not available.
- Unexpected major repairs not included in the annual extraordinary maintenance budget.
- Major items of capital equipment that cannot reasonably be accommodated within the annual operating budget and for which grant funding is not available.

The target minimum level of financial reserves is currently set at £250,000. Actual free reserves as at 31 March 2025 were £139,743 (2024: £86,643) and the Charity continues to work to rebuild these balances to ensure future sustainability. At the same time the Charity is working on a range of improvement projects within the building to enhance the facilities available to users.

#### Principal risks

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.

#### Structure, governance and management

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

Mr P W Fisher	(Resigned 23 January 2025)
Mr M S Kay	
Mr B F McCann	
Mr D W E Miller	(Resigned 25 February 2025)
Mr T R Warner	(Resigned 21 January 2025)
Mr D G Reid	
Ms N A Paddock	(Appointed 21 January 2025)
Dr J W Nunn	(Appointed 21 January 2025)
Ms C C Gloyne-Phillips	(Appointed 25 February 2025)
Mr S J Clarkson	(Appointed 21 January 2025)

For the methods, policies and procedures for the recruitment, appointment, induction and training of new trustees we closely follow the guidance offered in the Charity Commission booklet CC3, Responsibilities of Charity Trustees, February 2008 (updated May 2018). Up to now appointments have been made from the broad community of users of the Baths, chosen for the particular skills and time commitment that we need and that they have to offer. Prospective appointees are given a copy of the above booklet so that they can understand their responsibilities before accepting. Our induction pack includes the Memorandum & Articles of Association and past minutes of board meetings and management accounts.

Training is through discussions with other board members.

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

#### Mr D G Reid

Trustee and Treasurer

Dated: 23 September 2025

# CHESTER CITY BATHS LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHESTER CITY BATHS LIMITED

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I report to the trustees on my examination of the financial statements of Chester City Baths Limited (the Charity) for the year ended 31 March 2025.

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

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

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

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

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

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

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

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

#### **Andrew Hopwood BSc (Hons) FCA**

Champion Allwoods Limited  
2nd Floor Refuge House  
33-37 Watergate Row  
Chester  
CH1 2LE  
23 September 2025

# CHESTER CITY BATHS LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	4,655	5,168	9,823	609	1,152	1,761
Charitable activities	4	299,835	-	299,835	279,612	-	279,612
Other trading activities	5	1,931	-	1,931	1,847	-	1,847
Investments	6	522	-	522	52	-	52
Other income	7	887	-	887	2,483	-	2,483
<b>Total income</b>		<b>307,830</b>	<b>5,168</b>	<b>312,998</b>	<b>284,603</b>	<b>1,152</b>	<b>285,755</b>
<b>Expenditure on:</b>							
Charitable activities	8	252,332	6,882	259,214	294,910	18,821	313,731
Other trading activities	13	4,066	-	4,066	4,662	-	4,662
<b>Total expenditure</b>		<b>256,398</b>	<b>6,882</b>	<b>263,280</b>	<b>299,572</b>	<b>18,821</b>	<b>318,393</b>
Net gains/(losses) on investments	14	366	-	366	73	-	73
<b>Net movement in funds</b>		<b>51,798</b>	<b>(1,714)</b>	<b>50,084</b>	<b>(14,896)</b>	<b>(17,669)</b>	<b>(32,565)</b>
Fund balances at 1 April 2024		100,959	2,640	103,599	115,855	20,309	136,164
<b>Fund balances at 31 March 2025</b>		<b>152,757</b>	<b>926</b>	<b>153,683</b>	<b>100,959</b>	<b>2,640</b>	<b>103,599</b>

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

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

# CHESTER CITY BATHS LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	16		13,014		14,316
Investments	17		1,297		932
			<u>14,311</u>		<u>15,248</u>
<b>Current assets</b>					
Stocks	18	1,967		1,873	
Debtors	19	60,906		24,578	
Cash at bank and in hand		94,523		78,189	
		<u>157,396</u>		<u>104,640</u>	
<b>Creditors: amounts falling due within one year</b>	20	<u>(18,024)</u>		<u>(16,289)</u>	
<b>Net current assets</b>			<u>139,372</u>		<u>88,351</u>
<b>Total assets less current liabilities</b>			<u><u>153,683</u></u>		<u><u>103,599</u></u>
<b>The funds of the Charity</b>					
Restricted income funds	22		926		2,640
Unrestricted funds	23		152,757		100,959
			<u>153,683</u>		<u>103,599</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

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

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

The financial statements were approved by the trustees on 23 September 2025

Mr D G Reid  
Trustee and Treasurer

Company registration number 03243813 (England and Wales)



# CHESTER CITY BATHS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **1 Accounting policies**

#### **Charity information**

Chester City Baths Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Chester City Baths, Union Street, Chester, CH1 1QP.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Charitable funds**

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

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

#### **1.3 Income**

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

Cash donations are recognised on receipt. Other grants and donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount.

#### **1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Direct expenses includes costs associated with pool hire, vending and bar purchases recognised on an accruals basis.

Admin costs include expenses not directly attributable to the operational activities of the Charity recognised on an accruals basis.

# CHESTER CITY BATHS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### 1.5 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.

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:

Fixtures and fittings	10% straight line
Computers	25% straight line

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

#### 1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 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).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

#### 1.8 Stocks

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

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

#### 1.9 Cash and cash equivalents

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

#### 1.10 Financial instruments

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

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

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

# CHESTER CITY BATHS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 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.

#### **1.11 Employee benefits**

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

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

#### **1.12 Retirement benefits**

The Charity operates a defined contribution workplace pension scheme for the benefit of all eligible employees. Payments into the scheme 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.

# CHESTER CITY BATHS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts	4,655	-	4,655	609	-	609
Grants	-	5,168	5,168	-	1,152	1,152
	<u>4,655</u>	<u>5,168</u>	<u>9,823</u>	<u>609</u>	<u>1,152</u>	<u>1,761</u>
<b>Donations and gifts</b>						
Other	4,655	-	4,655	609	-	609
	<u>4,655</u>	<u>-</u>	<u>4,655</u>	<u>609</u>	<u>-</u>	<u>609</u>
<b>Grants receivable</b>						
Chester West & Chester Council	-	5,168	5,168	-	1,152	1,152
	<u>-</u>	<u>5,168</u>	<u>5,168</u>	<u>-</u>	<u>1,152</u>	<u>1,152</u>

### 4 Charitable activities

	Unrestricted funds	Total
	2025 £	2024 £
Pool hire	299,835	279,612
	<u>299,835</u>	<u>279,612</u>

### 5 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Bar takings	1,931	1,847
	<u>1,931</u>	<u>1,847</u>

# CHESTER CITY BATHS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	522	52
	<u>522</u>	<u>52</u>

### 7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	887	2,483
	<u>887</u>	<u>2,483</u>

### 8 Charitable activities

	2025 £	2024 £
Staff costs	167,929	165,154
Staff training	2,080	6,379
Other staff expenses	179	672
	<u>170,188</u>	<u>172,205</u>
Share of support costs (see note 9)	86,626	139,226
Share of governance costs (see note 9)	2,400	2,300
	<u>259,214</u>	<u>313,731</u>
<b>Analysis by fund</b>		
Unrestricted funds	252,332	294,910
Restricted funds	6,882	18,821
	<u>259,214</u>	<u>313,731</u>

# CHESTER CITY BATHS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 9 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Depreciation	1,927	-	1,927	1,829	-	1,829
Administration	4,600	-	4,600	7,366	-	7,366
Insurances	5,869	-	5,869	4,222	-	4,222
Legal and accountancy	6,045	-	6,045	7,580	-	7,580
Telephone	903	-	903	836	-	836
Cleaning, chemicals and sanitary	11,737	-	11,737	12,505	-	12,505
Repairs and renewals	594	-	594	6,154	-	6,154
Irrecoverable VAT	(20,424)	-	(20,424)	18,717	-	18,717
Marketing and website	6,583	-	6,583	6,732	-	6,732
Light and heat	64,885	-	64,885	70,037	-	70,037
Water supply and sewerage	3,907	-	3,907	3,248	-	3,248
Independent examination fees	-	2,400	2,400	-	2,300	2,300
	<u>86,626</u>	<u>2,400</u>	<u>89,026</u>	<u>139,226</u>	<u>2,300</u>	<u>141,526</u>
Analysed between						
Charitable activities	<u>86,626</u>	<u>2,400</u>	<u>89,026</u>	<u>139,226</u>	<u>2,300</u>	<u>141,526</u>

Governance costs includes payments to the accountants of £2,400 (2024 - £2,300) for independent examination fees.

### 10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the Charity's independent examiner:		
- for the independent examination of the Charity's financial statements	2,400	2,300
- for other financial services	5,400	5,400
Depreciation of owned tangible fixed assets	<u>1,928</u>	<u>1,829</u>

### 11 Trustees

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

## CHESTER CITY BATHS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Head count	46	41
Employment costs	2025 £	2024 £
Wages and salaries	159,504	154,664
Social security costs	3,509	2,565
Other pension costs	4,916	7,925
	167,929	165,154

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

#### 13 Other trading activities

	Unrestricted funds	Unrestricted funds
	2025	2024
Bar expenditure	4,066	4,662

#### 14 Gains and losses on investments

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Gains/(losses) arising on:		
Revaluation of investments	366	73

#### 15 Taxation

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

# CHESTER CITY BATHS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 16 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>			
At 1 April 2024	195,354	4,250	199,604
Additions	-	624	624
	<u>195,354</u>	<u>4,874</u>	<u>200,228</u>
At 31 March 2025	195,354	4,874	200,228
<b>Depreciation and impairment</b>			
At 1 April 2024	181,268	4,018	185,286
Depreciation charged in the year	1,761	167	1,928
	<u>183,029</u>	<u>4,185</u>	<u>187,214</u>
At 31 March 2025	183,029	4,185	187,214
<b>Carrying amount</b>			
At 31 March 2025	12,325	689	13,014
	<u>14,085</u>	<u>231</u>	<u>14,316</u>
At 31 March 2024	14,085	231	14,316

### 17 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2024	932
Valuation changes	365
	<u>1,297</u>
At 31 March 2025	1,297
<b>Carrying amount</b>	
At 31 March 2025	1,297
	<u>932</u>
At 31 March 2024	932

### 18 Stocks

	2025 £	2024 £
Finished goods and goods for resale	1,967	1,873
	<u>1,967</u>	<u>1,873</u>



## CHESTER CITY BATHS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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<b>19 Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	20,762	23,085
Prepayments and accrued income	40,144	1,493
	<u>60,906</u>	<u>24,578</u>

<b>20 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	2,368	8
Trade creditors	1,869	2,259
Other creditors	1,117	1,879
Accruals and deferred income	12,670	12,143
	<u>18,024</u>	<u>16,289</u>

Within creditors is £560 (2024 - £560) relating to deferred income. That income is specific money paid to the Charity to be recognised as income only when the Army make use of the pool. The Army did not use the pool during the year.

<b>21 Retirement benefit schemes</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	4,916	7,925
	<u>4,916</u>	<u>7,925</u>

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

# CHESTER CITY BATHS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 22 Restricted funds

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

	Movement in funds			Movement in funds			
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Holiday Activity Fund (Summer) LED Lighting Project	-	1,152	(1,152)	-	1,501	(1,497)	4
Holiday Activity Fund	2,285	-	(1,363)	922	-	-	922
Learn to Swim Academy	3,826	-	(3,826)	-	3,667	(3,667)	-
	14,198	-	(12,480)	1,718	-	(1,718)	-
	<u>20,309</u>	<u>1,152</u>	<u>(18,821)</u>	<u>2,640</u>	<u>5,168</u>	<u>(6,882)</u>	<u>926</u>

**Learn to Swim Academy** - This fund was created from various sources and aims to build on the intensive one week lessons for children on free school meals. The intent is to give each child the opportunity to have a swimming lesson each week for up to 18 months.

**Holiday Activity Provision** - This fund is in conjunction with CWAC to provide one-week intensive swimming lessons for children on free school meals.

**LED Lighting Grant** - This fund was from CWAC to help reduce energy bills and so contribute to net carbon zero. The fund is to replace all lights with low energy units and controllers.

### 23 Unrestricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
General funds	100,959	307,830	(256,398)	366	152,757
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
General funds	115,855	284,603	(299,572)	73	100,959

# CHESTER CITY BATHS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 24 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	13,014	-	13,014
Investments	1,297	-	1,297
Current assets/(liabilities)	138,446	926	139,372
	<u>152,757</u>	<u>926</u>	<u>153,683</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	14,316	-	14,316
Investments	932	-	932
Current assets/(liabilities)	85,711	2,640	88,351
	<u>100,959</u>	<u>2,640</u>	<u>103,599</u>

### 25 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.