BOLLINGTON HEALTH & LEISURE

England & Wales · Charity number 1151326

Details

Other names	BOLLINGTON LEISURE CENTRE
Status	Registered
Legal form	Charitable company
Company number	08119494
Registered	2013-03-21
Register	View on the Charity Commission register

Contact

Address	Bollington Health & Leisure Heath Road Bollington Macclesfield SK10 5EX
Phone	01625 574774
Email	reception@bollingtonleisure.co.uk
Website	http://www.bollingtonleisure.co.uk/

Activities

Objects: TO CONSTRUCT, MAINTAIN AND MANAGE FACILITIES FOR SWIMMING, SQUASH, FITNESS AND OTHER SPORTING, HEALTH, LEISURE AND SOCIAL ACTIVITIES (TOGETHER WITH ALL INCIDENTAL OFFICES, OUTBUILDINGS, OPEN AREAS AND ACCESS THERETO) AS PROVISION FOR RECREATION AND LEISURE-TIME OCCUPATION WITHIN THE MEANING OF SECTION 5 OF THE CHARITIES ACT, 2011 AND FOR THE PROVISION OF SUCH OTHER FACILITIES AND SERVICES WITHIN THE MEANING OF THE SAID ACT AS THE CHARITY MAY IN ITS DISCRETION HEREAFTER DETERMINE FOR THE BENEFIT OF THE RESIDENTS OF BOLLINGTON AND THE SURROUNDING AREA.

Activities: Provides facilities, teaching and recreation for swimming, squash, fitness and other sporting, health, leisure and social activities for the benefit of the residents of Bollington and the surrounding area.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£934,196	£866,938	£425,757	77
2024-06-30	£1,175,584	£1,121,225	£358,499	70
2023-06-30	£1,091,895	£1,039,877	£304,140	71
2022-06-30	£1,143,438	£1,054,488	£252,122	70
2021-06-30	£780,507	£711,179	£163,172	69

Trustees

Name	Role	Appointed
STEPHEN WILLIAM SPINKS	Chair	2013-03-22
Dr Philipp Gruenbeck		2024-02-12
Helen Bassirat		2025-08-11
JOHN DAVID KING		2013-03-22
Katherine West		2024-08-12
PETER DAVID TUNWELL		2013-03-22
Peter Drabble		2018-11-05
RICHARD ANTHONY MASON		2013-03-22
Steven Lee Hurst		2016-11-07

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BOLLINGTON HEALTH & LEISURE

England & Wales - Charity number 1151326

Accounts

REGISTERED COMPANY NUMBER: 08119494 (England and Wales)
REGISTERED CHARITY NUMBER: 1151326

Report of the Trustees and

Financial Statements for the Year Ended 30 June 2025

for

Bollington Health & Leisure
(A Company Limited by Guarantee)

Harts Limited
Chartered Accountants and Statutory Auditors
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

Contents of the Financial Statements
for the Year Ended 30 June 2025

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Bollington Health & Leisure

Report of the Trustees
for the Year Ended 30 June 2025

The trustees of Bollington Health & Leisure (BHL), who are also directors of the charity for the purposes of the Companies Act 2006 (the Trustees), present their report with the financial statements of the charity for the year ended 30 June 2025. The Trustees have adopted the provisions of 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 new consolidated edition introduced in January 2022).

BHL is a company limited by guarantee and its operations are to include the provision of facilities for sporting, health, leisure and social activities including teaching and recreation for swimming, squash, fitness and other sporting activities for the benefit of the residents of Bollington and the surrounding area.

Objectives & aims

The objects of BHL are specifically restricted to the following: To construct, maintain and manage facilities for swimming, squash, fitness and other sporting, health, leisure and social activities (together with all incidental offices, outbuildings, open areas and access thereto) as provision for recreation and leisure-time occupation within the meaning of section 5 of the Charities Act 2011 and for the provision of such other facilities and services within the meaning of the said Act as BHL may in its discretion hereafter determine for the benefit of the residents of Bollington and the surrounding area.

Historical review

Bollington Leisure Centre was conceived in 1973 by Bollington Urban District Council (UDC) as a community project. Fund raising began in January 1974, with the objective of building a swimming pool on UDC land designated for recreational use at Bollington Cross. With changes in local government, the land passed first to Macclesfield Borough Council and then to Cheshire East Borough Council. The Swimming Pool Committee evolved into a charity which was registered as Bollington Leisure Centre in July 1977. The leisure centre also continued to develop with the addition of squash, a gymnasium, a health studio and other activity rooms. The charity became a limited liability company in 2012 and was renamed 'Bollington Health & Leisure'.

Leased Land

The land leased to BHL by Cheshire East (CEC) is less than 20% of the larger Bollington Cross site owned by CEC and designated for recreational use. In 2017, Bollington Town Council (BTC) signed a 125 year lease for the entire CEC area of land at Bollington Cross, with the exception of the children's play area, but including the areas of land already leased to BHL and Bollington United Junior Football Club. The current CEC-BHL lease expires on 30 April 2033 and agreement has now been reached with BTC to sub-lease the existing BHL footprint for a peppercorn rent for the remainder of the CEC-BTC headlease providing security of tenure until 24 April 2142 and thereby ensuring the long?term protection of the land for the charity's purposes. The Licence to Underlet & Deed of Variation, the Reversionary Lease, and an Overage Deed have all been approved by the Trustees and are awaiting signature. All costs associated with this lease have been met by BHL.

BTC has indicated that it is not willing to execute this lease until a second lease, relating to a parcel of land of just over one acre owned by BHL is also ready to be signed. This land currently forms part of the football pitches used by Bollington United Football Club ("BUFC"). Several matters must be concluded before this lease can be finalised, including the change of use for the land to sport and leisure, compliance by BHL with its charitable obligations on a disposition of land and agreement of the lease terms. All workstreams are underway but have not yet been concluded. A verbal agreement has been reached confirming that BHL's costs in relation to this second lease will be met by BTC.

OBJECTIVES AND ACTIVITIES

Operational Review for 2024-2025

The Trustees measure the success of the charity for the reporting period across a number of factors, including the number of participants in swimming lessons, number of schools using the swimming pool, number of gym users, wider contributions to community activities and financial sustainability of operations.

The financial year was steady, with no significant unforeseen issues arising. Essential and emergency maintenance works were carried out with minimal disruption to operations. Both treatment rooms at BHL were fully upgraded and refurbished to a high standard. In addition, BHL's health suite and spa underwent a comprehensive refurbishment. As part of this work, the hot tub was removed due to identified potential health risks, and the sauna and steam room were upgraded. The area also benefited from new flooring, redecoration, new cubicles and improvements to the showers and lighting.

Safety enhancements were made within the swimming pool, including the reinstatement of pool steps at the deep end. Several upgrades were also completed in the pool plant room, notably the replacement of ageing pipework to strengthen the system and help prevent future operational issues.

Following receipt of funding from the Swimming Pool Support Fund via Sport England in the 2023/24 financial year, installation of 133 solar panels on BHL's roof and the fitting of a new pool cover were completed during the current year. These measures have already delivered significant energy savings. A further grant from Sport England was secured to support the delivery of hip and knee classes, enabling BHL to offer these sessions free of charge to participants for a one-year period.

The Trustees maintain a risk register to identify any business risks, which are reviewed by the Trustees on an annual basis, and regularly monitored so that mitigating issues can be identified, including appropriate insurance. So far as the Trustees are aware, there are no current factors that are likely to materially affect future financial performance.

Alongside this the Trustees maintain and regularly monitor BHL's investment policy, which includes four guaranteed fixed term bonds for a period of 12 to 24 months not exceeding the government guarantee limit per investment.

Public benefit

BHL is devoted to operating for the public benefit, providing much needed sporting, health and fitness facilities for the people of Bollington and the surrounding areas. Accordingly the Trustees have had due regard to the guidance issued by the Charity Commission on public benefit and have not received any complaints about activities carried on for the purposes of BHL's fundraising which comes from use of BHL's facilities to fund its running costs, therefore removing any reliance on volunteers for overall operation.

BHL has provided significant public benefit during the reporting period based on an extensive swimming teaching programme, 42 fitness classes (increased by four since the last reporting period) and a large, well equipped gymnasium. BHL has also maintained all previous swimming sessions for fifteen local schools with lessons for 550 children in addition to BHL's own swimming teaching programme.

BHL hosts two long-standing disability groups (Parkinson's Group and the Macclesfield & District Stroke Society) alongside a veteran's support group run by the local branch of the British Legion which have been joined this year by a 'Stand Strong' falls prevention class and 'Active lives' 3 month referral programme for eligible candidates run in conjunction with Everybody Leisure.

FINANCIAL REVIEW

During the 2024/25 financial year, total incoming resources for the charity were £934,196 (2024: £946,067) of which £893,056 (2024: £861,377) was income related to the running of the Leisure Centre. This represents a rise of 3.7%.

Expenditure was £866,938 (2024: £891,708) resulting in a net surplus for the year of £67,258 (2024: £54,359).

Total funds carried forward at the balance sheet date were £425,757 (2024: £358,499). Unrestricted funds consisted of £424,838 (2024: £358,499). Free reserves, meaning those funds which are not restricted, designated or which require the disposal of fixed assets, were £402,289 (2024: £335,950).

Reserves policy

The Trustees aim to maintain uncommitted reserves equivalent to three to four months turnover. By careful management of the refurbishment and development programme referred to above in addition to essential and emergency ordinary course expenditure, the net assets have been restored to c.£400,000 which equates to four months turnover.

FUTURE PLANS

The immediate short term focus is to secure the signing of the new lease between BTC and BHL and to maintain the current level of service and operation for all users of the facilities. The buildings and other assets will also be maintained to a high standard with due regard to all aspects of health, safety & environment and safeguarding, with due regard to the needs of vulnerable children and adults.

Additional data required for Annual Return

- Number of legally binding contracts (other than grant agreements) from central government or local authorities	None
- Number of grants from central government or local authorities	1
- Highest single value donation from a corporate donor	£0
- Highest single value donation from an individual	£1,000
- Single highest donation from a related party to a Trustee or key management personnel	£0
- Grant making	Not main purpose
- Grants made to individuals	£0
- Grants made to other charities	£0
- Grants made to other organisations	£0
- Payments to Trustees for providing goods and services	£1,525
- Permanent employees at end of financial year (with employment contract and employment rights)	102
- People on fixed term contracts which end on a particular day or on completion of a specific task	None
- Self-employed people working for BHL running a business for themselves and not paid through PAYE	14

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Articles of Association, as amended and approved by the Charity Commission on 22 April 2013, and constitutes a company limited by guarantee as defined by the Companies Act 2006.

Induction and training of new trustees

The charity will always aim to have an appropriate balance of skills and expertise on the Trustee board which comprises of volunteers with knowledge of appropriate health and leisure activities; business, including corporate governance, finance, health & safety and facilities management; and the local community.

Prospective new Trustees are recruited through the Committee (as defined below) and through open adverts (both to members of BHL and the wider public) and are invited to attend directors' and management committee meetings for a period before appointment whereupon they must declare that they are not disqualified from becoming a director of a registered company or of a charitable institution; that they have not been barred by the Independent Safeguarding Authority from working with children and vulnerable adults; and must declare any potential conflicts of interest.

All new Trustees are provided with the general guidance for Trustees issued by the Charities Commission to ensure that they are fully aware of their responsibilities, together with their responsibilities under company law.

They are also familiarised with BHL policies and procedures. Specific training is provided, as required, in areas such as Health & Safety and Safeguarding. Two Trustees have resigned and one Trustee has been appointed during the financial year ended 30 June 2025.

Management

The Trustees have approved, and regularly reviews, an authorities policy which describes how responsibilities for BHL are delegated. This policy forms part of BHL's internal control and governance arrangements.

The Trustees delegate substantial authority to a management committee (the Committee) to manage BHL within an annual budget set by the Trustees who report to the Trustees on a quarterly basis. The Committee is a sub-committee of the Trustees and is chaired by a director of BHL approved by the Trustees. A minimum of two directors of BHL sit on the Committee. The Committee may invite other persons to be a member of the Committee, subject to the approval of the Trustees.

There are currently two BHL managers, one for business and one for operations, to whom further accountabilities are delegated by the Committee and whose remuneration is approved by the Trustees on recommendation of the chair of the Committee based on performance, pay inflation and affordability.

Decision making

All decisions are taken in strict compliance with the Articles of Association and with the approved policies of BHL. All decisions of the Trustees and the reasons for those decisions are recorded in the minutes of the meetings of the board of directors of BHL.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08119494 (England and Wales)

Registered Charity number

1151326

Registered office

Heath Road
Bollington
Macclesfield
Cheshire
SK10 5EX

Trustees

Mr P Drabble
Dr P Gruenbeck
Mr S L Hurst
Mr J D King
Mr R A Mason
Mr S W Spinks
Mr C J Thompson (resigned 12.5.25)
Mr P D Tunwell
Ms K West (appointed 12.8.24)
Dr J A Murdoch (resigned 11.11.24)
Mrs H P Bassirat (appointed 11.8.25)

Company Secretary

Ms K West

Auditors

Harts Limited
Chartered Accountants and Statutory Auditors
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

Management

Eve Cupertino (Operations Manager)
Chris Cauldwell (Business Manager)

Solicitors

SAS Daniels LLP
30 Greek Street
Stockport
Cheshire
SK3 8AD

Cooper Sons Hartley and Williams LLP
3-5 Market Street
Disley
Stockport
Cheshire
SK12 2AA

COMMENCEMENT OF ACTIVITIES

The charity was incorporated on 26 June 2012 and commenced trading on 1 July 2013 under the terms of a business transfer agreement between Bollington Leisure Centre and BHL.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Bollington Health & Leisure for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

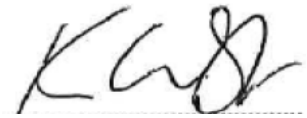
AUDITORS

The auditors, Harts Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the Trustees
for the Year Ended 30 June 2025

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 9/2/26 and signed on its behalf by:



Ms K West - Secretary

Report of the Independent Auditors to the Members of
Bollington Health & Leisure

Opinion
We have audited the financial statements of Bollington Health & Leisure (the 'charitable company') for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable 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 trustees' 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 charitable 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 trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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:

The objectives of our audit, in respect to fraud, are:

- to identify and assess the risks of material misstatement of the financial statements due to fraud;

- to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and

- to respond appropriately to fraud or suspected fraud identified during the audit.

However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are the Companies Act 2006, Charities Act 2011, Employment Law and compliance with applicable Health & Safety legislation.

We understood how Bollington Health & Leisure is complying with those frameworks by making inquiries of management who are responsible for compliance with legislation.

We corroborated our enquiries through discussions with directors to identify any non-compliance with laws and regulations.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations that could materially impact the financial statements. Taking into accounts our understanding of the Company, our procedures involved enquires of management and focused testing as appropriate with consideration to risk assessment.

We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur by discussion with directors to understand where its considered there was a susceptibility to fraud. We considered the controls that the Company has established to address risks identified, or that otherwise prevent, deter and detect fraud.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify and unusual or unexpected relationships; investigated the rationale behind significant or unusual transactions; and tested journal entries to identify unusual transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Bollington Health & Leisure

Use of our report

This report is made solely to the charitable 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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Melissa Bowers FCCA (Senior Statutory Auditor)
for and on behalf of Harts Limited
Chartered Accountants and Statutory Auditors
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

Date: 12/02/2026

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 June 2025

	Notes	Unrestricted fund £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,832	4,534	9,366	55,082
Charitable activities	5				
Leisure centre		893,056	-	893,056	861,377
Other trading activities	3	16,676	-	16,676	20,195
Investment income	4	15,098	-	15,098	9,413
Total		929,662	4,534	934,196	946,067
EXPENDITURE ON					
Raising funds	6	12,804	-	12,804	10,594
Charitable activities	7				
Leisure centre		850,519	3,615	854,134	881,114
Total		863,323	3,615	866,938	891,708
NET INCOME		66,339	919	67,258	54,359
RECONCILIATION OF FUNDS					
Total funds brought forward		358,499	-	358,499	304,140
TOTAL FUNDS CARRIED FORWARD		424,838	919	425,757	358,499

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

Comparative figures have been restated where necessary to reflect a prior period adjustment as described in note 13.

The notes form part of these financial statements

Balance Sheet
30 June 2025

	Notes	Unrestricted fund £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
FIXED ASSETS					
Tangible assets	14	22,549	-	22,549	22,549
CURRENT ASSETS					
Stocks	15	2,840	-	2,840	3,081
Debtors	16	33,772	-	33,772	87,498
Cash at bank		487,142	919	488,061	426,090
		523,754	919	524,673	516,669
CREDITORS					
Amounts falling due within one year	17	(121,465)	-	(121,465)	(180,719)
NET CURRENT ASSETS		402,289	919	403,208	335,950
TOTAL ASSETS LESS CURRENT LIABILITIES		424,838	919	425,757	358,499
NET ASSETS		424,838	919	425,757	358,499
FUNDS	19				
Unrestricted funds				424,838	358,499
Restricted funds				919	-
TOTAL FUNDS				425,757	358,499

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9/2/26 and were signed on its behalf by:

S.W.S

.....
Mr S W Spinks - Trustee

The notes form part of these financial statements

Bollington Health & Leisure

Cash Flow Statement
for the Year Ended 30 June 2025

	Notes	30.6.25 £	30.6.24 £
Cash flows from operating activities			
Cash generated from operations	1	46,873	7,877
Net cash provided by operating activities		46,873	7,877
Cash flows from investing activities			
Interest received		15,098	9,413
Net cash provided by investing activities		15,098	9,413
Change in cash and cash equivalents in the reporting period		61,971	17,290
Cash and cash equivalents at the beginning of the reporting period	2	426,090	408,800
Cash and cash equivalents at the end of the reporting period	2	488,061	426,090

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 30 June 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.6.25 £	30.6.24 £
Net income for the reporting period (as per the Statement of Financial Activities)	67,258	54,359
Adjustments for:		
Interest received	(15,098)	(9,413)
Decrease in stocks	241	652
Decrease/(increase) in debtors	53,726	(54,345)
(Decrease)/increase in creditors	(59,254)	16,624
Net cash provided by operations	46,873	7,877

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	30.6.25 £	30.6.24 £
Cash at bank and in hand	488,061	426,090

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.24 £	Cash flow £	At 30.6.25 £
Net cash			
Cash at bank	426,090	61,971	488,061
	426,090	61,971	488,061
Total	426,090	61,971	488,061

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in UK Sterling (GBP) and the level of rounding is to the nearest £1.

Statutory information
Bollington Health & Leisure is a private charitable company, limited by guarantee, registered in England & Wales. The charitable company's registered number and registered office can be found on the Report of the Trustees.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the accounting policies, Trustees are required to make judgement estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources.

The Trustees have made no judgements, apart from those involving estimations, that have had a significant effect on the amounts recognised in the financial statements.

The Trustees consider that there are no key sources of estimation uncertainty at the reporting date which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Preparation of the accounts on the going concern basis
The Trustees have reviewed the circumstances of the charitable company and consider that adequate resources continue to be available to fund the activities of the leisure centre for the foreseeable future. The Trustees are therefore of the opinion that no material uncertainties relating to going concern exist and it remains appropriate to prepare the financial statements on a going concern basis.

Income
Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from the swimming pool and the gym is recognised in accordance with the performance of the use of the service or when the lesson is carried out.

Income from memberships are recognised evenly across the period to which the membership relates.

Income from grants is recognised as soon as the charitable company has entitlement to the funds, it is probable that the income will be received and the amounts can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs
Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

continued...

1. ACCOUNTING POLICIES - continued

Debtors
Trade and other debtor 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.

Cash at bank and in hand
Cash at bank and 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.

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 recognised at their settlement amount after allowing for any trade discounts due. Deferred income relates to conference contributions and grants received during the year which relate to future periods.

Financial instruments
Basic financial instruments are initially measured at transaction price and subsequently measured at amortised cost, with the exception of cash at bank which are held at fair value. Financial assets held at amortised cost comprise trade and other debtors and financial liabilities held at amortised cost comprise trade and other creditors, except taxation and social security.

Operating leases
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold land and property	-	Nil

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Company status
Bollington Health & Leisure is a company limited by guarantee. The members of the company are the trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

continued...

2. DONATIONS AND LEGACIES

	30.6.25	30.6.24
	£	£
Donations	2,832	3,345
Grants	6,534	51,737
	9,366	55,082

Grants received, included in the above, are as follows:

	30.6.25	30.6.24
	£	£
Solar Panels (Restricted)	-	40,737
Other grants (Unrestricted)	2,000	1,000
Pool Cover (Restricted)	-	10,000
Meet, Move & Improve	1,125	-
Hip & Happening	3,409	-
	6,534	51,737

3. OTHER TRADING ACTIVITIES

	30.6.25	30.6.24
	£	£
Fundraising events	620	2,325
Reception income	16,056	17,870
	16,676	20,195

4. INVESTMENT INCOME

	30.6.25	30.6.24
	£	£
Deposit account interest	15,098	9,413

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30.6.25	30.6.24
		£	£
Swimming income	Leisure centre	570,086	606,802
Gym income	Leisure centre	197,316	146,347
Membership income	Leisure centre	51,625	35,634
Other income	Leisure centre	74,029	72,594
		893,056	861,377

continued...

6. RAISING FUNDS

Raising funds

	30.6.25	30.6.24
	£	£
Purchases for resale	10,700	8,180
Advertising	2,104	2,414
	12,804	10,594

7. CHARITABLE ACTIVITIES COSTS

	30.06.25	30.06.24
	£	£
Leisure centre running costs (All unrestricted)	828,272	806,706
Project costs (See below)	25,862	74,408
	854,134	881,114

See pages 20 and 21 for further details.

Project costs:	30.06.25	30.06.24
	£	£
Atax field	-	2,100
Health spa upgrade	24,439	8,175
Centre suite repairs	-	2,752
Pool cover	588	17,513
Solar Panels	695	43,868
Treatment rooms refurbishment	140	-
	25,862	74,408

There were no restricted project costs in the current year. Restricted costs in the prior year relate to spending on the Pool cover (£10,000) and Solar panels (£40,737).

8. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Leisure centre	5,727	9,825	15,552

continued...

8. SUPPORT COSTS - continued

See pages 20 and 21 for further details.

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.25	30.6.24
	£	£
Auditors' remuneration	7,200	5,800
Auditors' remuneration: Other non audit services	1,620	1,000

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

11. STAFF COSTS

	30.6.25	30.6.24
	£	£
Wages and salaries	503,603	462,423
Social security costs	20,605	19,405
Other pension costs	7,745	7,025
	531,953	488,853

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

	30.6.25	30.6.24
Management and administration	8	9
Instructors and support	69	61
	77	70

No employees received emoluments in excess of £60,000.

During the year the total employee benefits of Key Management Personnel were £78,111 (£71,709).

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,345	50,737	55,082
Charitable activities			
Leisure centre	861,377	-	861,377
Other trading activities	20,195	-	20,195
Investment income	9,413	-	9,413
Total	895,330	50,737	946,067
EXPENDITURE ON			
Raising funds	10,594	-	10,594
Charitable activities			
Leisure centre	830,377	50,737	881,114
Total	840,971	50,737	891,708
NET INCOME	54,359	-	54,359
RECONCILIATION OF FUNDS			
Total funds brought forward	304,140	-	304,140
TOTAL FUNDS CARRIED FORWARD	358,499	-	358,499

13. PRIOR YEAR ADJUSTMENT

A prior period adjustment has been made to reflect the substance of the charitable company's agreement with the provider of the leisure centre's gym provision. As a result of the adjustment, income and expenditure in the comparative figures have both been reduced by £229,517.

In addition, some items of income and expenditure have been recategorised between headings on the Statement of Financial Activities in accordance with the requirements of the applicable Charities SORP.

This has resulted in £17,830 reception income being recategorised from Charitable activity income to Other trading activities and £2,414 advertising costs from Charitable activity costs to Costs of raising funds.

The above adjustments have no effect on net reserves brought forward or carried forward or any balance sheet items.

continued...

14. TANGIBLE FIXED ASSETS

	Freehold land and property £
COST	
At 1 July 2024 and 30 June 2025	22,549
NET BOOK VALUE	
At 30 June 2025	22,549
At 30 June 2024	22,549

The land originally leased by Bollington Health & Leisure from Cheshire East Council has been leased from Cheshire East Borough Council to Bollington Town Council, who have therefore become the charity's landlord with effect from 27 April 2017. Bollington Town Council have determined not to impose any ground rent for the lease of Bollington Leisure Centre. The lease term is due to expire in 2033. The Leisure Centre building, constructed on this site, comprises facilities for swimming, squash, fitness and other sporting, health and social activities. The building is owned by the charity. All building costs have been fully depreciated.

15. STOCKS

	30.6.25 £	30.6.24 £
Stocks	2,840	3,081

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25 £	30.6.24 £
Trade debtors	9,664	7,780
Other debtors	2,205	59,705
Prepayments and accrued income	21,903	20,013
	33,772	87,498

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25 £	30.6.24 £
Trade creditors	10,545	50,317
Social security and other taxes	4,109	4,273
Accruals and deferred income	106,811	126,129
	121,465	180,719

Deferred income

	30.06.25 £	30.06.24 £
Deferred income b/fwd from prior year	91,077	106,452
Amounts released in year	(91,077)	(16,310)
Amounts deferred in year	64,087	935
Deferred income c/fwd to next year	64,087	91,077

Deferred income relates to amounts received in the current year which relate to gym and swimming services provided to members in the next financial year.

continued...

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.6.25 £	30.6.24 £
Within one year	3,703	-
Between one and five years	6,377	-
	10,080	-

Total lease payments recognise in expenses in the year were £3,829 (2024: £4,678).

19. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	358,499	66,339	424,838
Restricted funds			
Hip & Happening	-	919	919
TOTAL FUNDS	358,499	67,258	425,757

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	929,662	(863,323)	66,339
Restricted funds			
Meet, Move & Improve	1,125	(1,125)	-
Hip & Happening	3,409	(2,490)	919
	4,534	(3,615)	919
TOTAL FUNDS	934,196	(866,938)	67,258

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	304,140	54,359	358,499
TOTAL FUNDS	304,140	54,359	358,499

continued...

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	895,330	(840,971)	54,359
Restricted funds			
Solar Panels	40,737	(40,737)	-
Pool Cover	10,000	(10,000)	-
	50,737	(50,737)	-
TOTAL FUNDS	946,067	(891,708)	54,359

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	304,140	120,698	424,838
Restricted funds			
Hip & Happening	-	919	919
TOTAL FUNDS	304,140	121,617	425,757

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,824,992	(1,704,294)	120,698
Restricted funds			
Solar Panels	40,737	(40,737)	-
Pool Cover	10,000	(10,000)	-
Meet, Move & Improve	1,125	(1,125)	-
Hip & Happening	3,409	(2,490)	919
	55,271	(54,352)	919
TOTAL FUNDS	1,880,263	(1,758,646)	121,617

Restricted funds

Pool cover
The fund of £10,000 was a grant given by Sport England as a contribution to a Pool cover, which was received and spent in full in the prior year.

continued...

19. MOVEMENT IN FUNDS - continued

Solar panel
The fund of £40,737 was a grant given by Sport England and spent on Solar panels to heat the swimming pool. This grant was received and spent in full in the prior year.

Meet, Move & Improve
This fund relates to activities undertaken on behalf of the Stroke Group, with funding secured during the year from Tesco Stronger Starts.

Hip & Happening
Funding was secured from Sport England during the year to be spent on Hip & Happening strengthening classes.

20. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution scheme for the benefit of its employees. Funds of the scheme are independently administered.

The total employer pension contributions paid to the scheme in the financial year were £7,745 (2024: £7,025).

21. RELATED PARTY DISCLOSURES

During the year, close family members to Key Management Personnel were employed by the charity at a cost of £5,794 (2024: £6,572).

Payments relating to grounds maintenance for £1,465 (2024: £1,625) were paid to a business controlled by trustee Mr C J Thompson. Mr C J Thompson resigned as a trustee on 12th May 2025.

During the year, the charity received aggregate donations without restrictions from trustees of £1,000 (2024: £1,000).

22. LIABILITY OF MEMBERS

The liability of members is limited by guarantee.

Under clause 3 of the Articles of Association all members undertake to contribute to the assets of the Charitable Company such an amount as may be required, not exceeding £10, in the event of it being wound up during the period of membership or within one year after ceasing to be a member.

Bollington Health & Leisure

Detailed Statement of Financial Activities
for the Year Ended 30 June 2025

	30.6.25 £	30.6.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,832	3,345
Grants	6,534	51,737
	9,366	55,082
Other trading activities		
Fundraising events	620	2,325
Reception income	16,056	17,870
	16,676	20,195
Investment income		
Deposit account interest	15,098	9,413
Charitable activities		
Swimming income	570,086	606,802
Gym income	197,316	146,347
Membership income	51,625	35,634
Other income	74,029	72,594
	893,056	861,377
Total incoming resources	934,196	946,067
EXPENDITURE		
Raising funds		
Purchases for resale	10,700	8,180
Advertising	2,104	2,414
	12,804	10,594
Charitable activities		
Wages	503,603	462,423
Social security	20,605	19,405
Pensions	7,745	7,025
Rates and water	12,806	12,466
Insurance	19,311	17,847
Light and heat	66,489	70,562
Sundries	2,257	4,131
Leisure centre purchases	47,387	54,487
Repairs and maintenance	51,731	72,727
Comp. software and maintenance	30,766	30,903
Project costs - restricted	-	50,737
Instructors fees	26,635	24,705
Legal and professional fees	8,255	4,088
Bank charges	257	181
Carried forward	797,847	831,687

Bollington Health & Leisure

Detailed Statement of Financial Activities
for the Year Ended 30 June 2025

	30.6.25	30.6.24
	£	£
Charitable activities		
Brought forward	797,847	831,687
Credit card charges	9,877	8,749
Project costs-Unrestricted	25,862	23,671
Staff costs	4,996	3,989
	838,582	868,096
Support costs		
Other		
Telephone	1,472	1,662
Postage and stationery	4,107	4,349
Travelling	148	153
	5,727	6,164
Governance costs		
Auditors' remuneration	8,820	6,800
DBS checks	1,005	54
	9,825	6,854
Total resources expended	866,938	891,708
Net income	67,258	54,359

BOLLINGTON HEALTH & LEISURE

England & Wales - Charity number 1151326

Accounts

AMENDED ACCOUNTS.

Company registration number: 08119494
Charity registration number: 1151326

Bollington Health & Leisure

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2024

TBG Bright LLP
26 Edward Court,
Broadheath,
Altrincham,
England, WA14 5GL

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Bollington Health & Leisure

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Bollington Health & Leisure

Trustees' Report
For the year ended 30 June 2024

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. The Trustees have adopted the provisions of 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 new consolidated edition introduced in January 2022).

This is a company limited by guarantee and its operations are to include the provision of facilities for sporting, health, leisure and social activities including teaching and recreation for swimming, squash, fitness and other sporting activities for the benefit of the residents of Bollington and the surrounding area.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charitable company are specifically restricted to the following: To construct, maintain and manage facilities for swimming, squash, fitness and other sporting, health, leisure and social activities (together with all incidental offices, outbuildings, open areas and access thereto) as provision for recreation and leisure-time occupation within the meaning of section 5 of the Charities Act 2011 and for the provision of such other facilities and services within the meaning of the said Act as the Charity may in its discretion hereafter determine for the benefit of the residents of Bollington and the surrounding area.

Historical review

Bollington Leisure Centre was conceived in 1973 by Bollington Urban District Council as a community project. Fund raising began in January 1974, with the objective of building a swimming pool on UDC land designated for recreational use at Bollington Cross. With changes in local government, the land passed first to Macclesfield Borough Council and then to Cheshire East Borough Council. The Swimming Pool Committee evolved into a charity which was registered as Bollington Leisure Centre in July 1977. The Leisure Centre also continued to develop with the addition of squash, a gymnasium, a health studio and other activity rooms. The charity became a limited liability company in 2012 and was renamed Bollington Health & Leisure.

Leased Land

The land leased to Bollington Health & Leisure (BHL) by Cheshire East (CEC) is less than 20% of the larger Bollington Cross site owned by CEC and designated for recreational use. In 2017, Bollington Town Council (BTC) signed a 125 year lease for the entire CEC area of land at Bollington Cross, with the exception of the children's play area, but including the areas of land already leased to BHL and Bollington United Junior Football Club (BUJFC). The current CEC-BHL lease expires on 30 April 2033 and agreement has now been reached with BTC to sub-lease the existing BHL footprint for a peppercorn rent for the remainder of the CEC-BTC headlease expiring on 24 April 2142. The Licence to Underlet & Deed of Variation, the Reversionary Lease, and an Overage Deed have all been approved by the Board of BHL and are awaiting signature. BTC are seeking some clarification on the lease arrangements to be agreed with Bollington United Football Club, which now incorporates BUJFC, before signing the lease documents with BHL.

Bollington Health & Leisure

Trustees' Report
For the year ended 30 June 2024

Operational Review for 2023-2024

The last financial year has seen a continuation of the recovery from the COVID-19 pandemic with careful management of discretionary expenditure on projects. Essential and emergency expenditure on maintenance has also been undertaken with a minimum interruption of operational activity. The swimming pool was closed for a two week period at the beginning of the year for major work on the drainage system. The swimming pool was further affected by unplanned shutdowns caused by leaks in the pool hot water pipes. Refurbishment of all affected and potential at risk pipework was undertaken with as little interruption as possible to the swimming teaching programme. The gymnasium was also refurbished with a significant introduction of new equipment during the year. The planned introduction of electric vehicle charging points has had to be deferred as the company financing this project were unable to proceed due to the short time remaining on the existing CEC lease.

A Sport England grant of £50,737 was received for two energy saving projects for the installation of solar panels on the roof and a pool cover to reduce temperature loss when the pool is closed overnight. The grant income and provision for the expenditure on these two projects is included in the accounts for the current year in order to match the income with the relevant expenditure. However, the actual installation and expenditure was not incurred until the summer break at the start of the 2024-2025 financial year.

The trial management organisation introduced in the previous financial year, with responsibilities divided between a Business Manager and an Operations Manager, both reporting to the Management Committee, had proved successful and was confirmed as the permanent structure.

The year saw a slow but steady increase in the key areas of gym membership and swimming lessons during the year, although they had not returned to the pre-COVID-19 levels. Year end figures were approximately 1550 swimming lessons per week and 1400 members of the gym.

Public benefit

Bollington Health & Leisure has always been totally devoted to operating for the public benefit, providing much needed sporting, health and fitness facilities for the people of Bollington and the surrounding areas. Major benefits are the provision of an extensive swimming teaching programme, 38 fitness classes and a large, well equipped gymnasium. The Centre also provides swimming and other facilities for fifteen local schools with lessons for 550 children in addition to the Centre's own swimming teaching programme. The two long-standing disability groups (Parkinson's Group and the Macclesfield & District Stroke Society) have been joined this year by a veteran's support group run by the local branch of the British Legion

STRATEGIC REPORT

Reserves policy

The company aims to maintain reserves equivalent to three to four months turnover. By careful management of the refurbishment and development programme in addition to essential and emergency expenditure, the net assets have been restored to about £350,000 which equates to 3.6 months turnover. The restrictions of the COVID-19 period and the slow recovery of the operation in an increasing cost environment, have caused the Trustees to begin to consider whether there is a need to review this policy in order to secure the long term future of the facilities provided by the charity.

Future plans

The immediate short term focus is to secure the signing of the new lease between BTC and BHL and to maintain the current level of service and operation for all users of the facilities. The buildings and other assets will also be maintained to a high standard with due regard to all aspects of health, safety & environment and safeguarding, with due regard to the needs of vulnerable children and adults.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Articles of Association, as amended and approved by the Charity Commission on 22 April 2013, and constitutes a company limited by guarantee as defined by the Companies Act 2006.

Induction and training of trustees

The charity will always aim to have an appropriate balance of skills and expertise on the Trustee Board, with knowledge of: appropriate health and leisure activities; business, including corporate governance, finance, health & safety and facilities management; and the local community. Prospective new Trustees will generally be invited to attend Directors' and Management Committee meetings for a period before appointment and must declare that they are not disqualified from becoming a director of a registered company or of a charitable institution; that they have not been barred by the Independent Safeguarding Authority from working with children and vulnerable adults; and must declare any potential conflicts of interest. All new Trustees are provided with the general guidance for Trustees issued by the Charities Commission to ensure that they are fully aware of their responsibilities, together with their responsibilities under company law. They are also familiarised with the Bollington Health & Leisure policies and procedures. Specific training is provided, as required, in areas such as Health & Safety and Safeguarding. Two trustees have resigned and two new Trustees have been appointed since the last annual report.

Bollington Health & Leisure

Trustees' Report
For the year ended 30 June 2024

ADDITIONAL DATA REQUIRED FOR ANNUAL RETURN

Number of legally binding contracts (other than grant agreements) from centra! government or local authorities	None
Number of grants from central government or local authorities	2
Highest single value donation from a corporate donor	£0
Highest single value donation from an individual	£1000
Single highest donation from a related party to a Trustee or key management personnel	£0
Grantmaking	Not main purpose
Grants made to individuals	£0
Grants made to other charities	£0
Grants made to other organisations	£0
Payments to Trustees for providing goods and services	£1625
Permanent employees at end of financial year (with employment contract and employment rights)	77
People on fixed terms contracts which end on a particular day or on completion of a specific task	None
Self-empioyed people working for SHL running a business for themselves and not paid through PAYE	None

Bollington Health & Leisure

Trustees' Report
For the year ended 30 June 2024

Reference and Administrative Details

Charity Registration Number:	1151326
Company Registration Number:	08119494 (England and Wales)
Registered Office:	Heath Road Bollington Macclesfield Cheshire SK10 5EX
Trustees:	Dr P Gruenbeck (appointed 12 February 2024) P Drabble R A Mason P D Tunwell C J Thompson (resigned on 12 May 2025) Dr J A Murdoch (resigned on 11 November 2024) S L Hurst J D King S W Spinks Dr D A Maxwell (resigned 11 November 2023) K Porter (appointed 12 August 2024)
Company Secretary:	Dr J A Murdoch, (resigned on 10 February 2025)
Auditors:	TBG Bright LLP 26 Edward Court, Broadheath, Altrincham, England, WA14 5GL

Solicitors:	Cooper Sons Hartley and Williams LLP 3-5 Market Street, Disley,Stockport Cheshire SK12 2AA
	SAS Daniels LLP 30 Greek Street Stockport Cheshire SK3 8AD

Bollington Health & Leisure

Trustees' Report
For the year ended 30 June 2024

COMMENCEMENT OF ACTIVITIES

The charity was incorporated on 26 June 2012 and commenced trading on 1 July 2013 under the terms of a Business Transfer Agreement between Bollington Leisure Centre and Bollington Health & Leisure.

DECISION MAKING

All decisions are taken in strict compliance with the Articles of Association and with the approved Policies of the charitable company. All decisions of the Board of Directors (trustees) and the reasons for those decisions are recorded in the Minutes of the Meetings of the Board of Directors.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Bollington Health & Leisure for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and

- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Report of the trustees, incorporating a strategic report, approved by the trustees of the charity on 14 October 2025 and signed on its behalf by:

Peter Tunwell

Bollington Health & Leisure

Independent Auditor's Report to the Members of Bollington Health & Leisure

Opinion

We have audited the financial statements of Bollington Health & Leisure (the 'charity') for the year ended 30 June 2024, which comprise the Statement of Financial Activities , Balance Sheet, Statement of Cash Flows, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2024 and of its incoming resources and application of resources, including its income and expenditure, 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

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

Other information

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

Independent Auditor's Report to the Members of Bollington Health & Leisure

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

We have nothing to report in this regard.

Opinion on other matter 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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where 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 trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 7), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Our approach to identifying and assessing the risks of material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the charity care sector;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

Independent Auditor's Report to the Members of Bollington Health & Leisure

We assessed the susceptibility of the company's financial statements to material misstatements, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and - considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- reviewed journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance; and
- enquiring of management as to actual potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed those laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors/trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from errors as they may involve deliberate concealment or collusion.

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

Bollington Health & Leisure

Independent Auditor's Report to the Members of Bollington Health & Leisure

Use of our report

This report is made solely to the charitable company's trustees, 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 charity's trustees 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Senior (Senior Statutory Auditor)
For and on behalf of TBG Bright LLP
26 Edward Court,
Broadheath,
Altrincham,
England, WA14 5GL

14 October 2025

Bollington Health & Leisure

Statement of Financial Activities for the Year Ended 30 June 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and Legacies	2	4,345	50,737	55,082	3,570
Charitable activities	3	1,108,764	-	1,108,764	1,083,722
Other trading activities	4	2,325	-	2,325	2,634
Investment income	5	9,413	-	9,413	1,969
Total income		1,124,847	50,737	1,175,584	1,091,895
Expenditure on:					
Raising funds	6	(8,180)	-	(8,180)	(19,147)
Charitable activities	7	(1,062,308)	(50,737)	(1,113,045)	(1,020,730)
Total expenditure		(1,070,488)	(50,737)	1,121,225)	(1,039,877)
Net income		54,359	-	54,359	52,018
Net movement in funds		54,359	-	54,359	52,018
Reconciliation of funds					
Total funds brought forward		304,140	-	304,140	252,122
Total funds carried forward	16	358,499	-	358,499	304,140

All of the charity's activities derive from continuing operations during the above two periods. The funds' breakdown for 2023 is shown in note 16.

Bollington Health & Leisure

(Registration number: 08119494)
Balance Sheet as at 30 June 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	22,549	22,549
Current assets			
Stocks	13	3,081	3,733
Debtors	14	87,498	33,153
Cash at bank and in hand		426,090	408,800
		516,669	445,686
Creditors: Amounts falling due within one year	15	(180,719)	(164,095)
Net current assets		335,950	281,591
Net assets		358,499	304,140
Funds of the charity:			
Restricted income funds			
Restricted funds		-	-
Unrestricted income funds			
Unrestricted funds		358,499	304,140
Total funds	16	358,499	304,140

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

The financial statements on pages 14 to 24 were approved by the trustees, and authorised for issue on 14 October 2025 and signed on their behalf by:

Peter Tunwell
Director/Trustee

The notes on pages 17 to 24 form an integral part of these financial statements.

Bollington Health & Leisure

Statement of Cash Flows for the Year Ended 30 June 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		54,359	52,018
Adjustments to cash flows from non-cash items Investment income		(9,413)	(1,969)
		44,946	50,049
Working capital adjustments			
Decrease/(increase) in stocks	13	652	(1,283)
Increase in debtors	14	(54,345)	(4,107)
Increase in creditors	15	16,624	8,033
Net cash flows from operating activities		7,877	52,692
Cash flows from investing activities			
Interest received		9,413	1,969
Net increase in cash and cash equivalents		17,290	54,661
Cash and cash equivalents at 1 July		408,800	354,139
Cash and cash equivalents at 30 June		426,090	408,800

All of the cash flows are derived from continuing operations during the above two periods.

1 Accounting policies

Statement of compliance
The financial statements have been prepared 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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Bollington Health & Leisure meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements are presented in Sterling which is the functional currency of the charity and rounded to the nearest £1.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and debtors
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Debtors are measured at the settlement amount due and grants are recognised at fair value when the charity has entitlement after any performance conditions have been met.

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

Expenditure and creditors
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Creditors are recognised where the charity has an obligation resulting from a past event that are measured at the transaction price.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Depreciation rates

Asset class	Depreciation method and rate
Freehold property	0%

Stock
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

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

Restricted funds can only be used for the particular/mentioned purpose within the object of the charity.

Pensions and other post retirement obligations
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charges to the statement of Financial Activities in the period to which they relate.

2 Donations and Legacies

	Total 2024 £	Total 2023 £
Donations	3,345	2,570
Grants-Unrestricted	1,000	1,000
Grants-Restricted	50,737	-
	55,082	3,570

3 Income from charitable activities

	Total 2024 £	Total 2023 £
Leisure centre income	1,108,764	1,083,722

4 Income from other trading activities

	Total funds £	Total 2023 £
Fundraising events	2,325	2,634
	2,325	2,634

5 Investment income

	Total 2024 £	Total 2023 £
Deposit account interest	9,413	1,969

6 Costs of trading activities

	Total 2024 £	Total 2023 £
Purchases	11,118	19,147

7 Expenditure on charitable activities

	Note	Total 2024 £	Total 2023 £
Leisure centre		1,038,637	975,043
Project costs		74,408	45,687
		1,113,045	1,020,730

	2024 £	2023 £
Atax field	2,100	4,115
Health spa repairs	8,175	4,267
Swimming pool repairs	-	27,923
Changing rooms refurbishment	-	3,492
Centre suite repairs	2,752	4,890
Cafe refurbishment	-	1,000
Pool Cover	17,513	-
Solar Panels	43,868	-
	74,408	45,687

8 Analysis of governance and support costs

Governance costs

	Total 2024 £	Total 2023 £
Audit and accountancy fees		
Auditor's remuneration	5,800	5,600
Accountancy and legal fees	1,000	1,000
Disclosure and Barring Service checks	54	1,392
	6,854	7,992

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Audit fees	5,800	5,600

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs		
Wages and salaries	462,423	462,700
Social security costs	19,405	18,098
Pension costs	7,025	7,289
	488,853	488,087

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

	2024 No	2023 No
Management and Administration	9	10
Instructors and support	61	61
	70	71

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £71,709 (2023 - £41,594). The increase for the year was due to a change to a joint team management structure.

12 Tangible fixed assets

	Freehold property £	Total £
Cost		
At 1 July 2023	22,549	22,549
At 30 June 2024	22,549	22,549
Depreciation		
At 30 June 2024	-	-
Net book value		
At 30 June 2024	22,549	22,549
At 30 June 2023	22,549	22,549

The land originally leased by Bollington Health & Leisure from Cheshire East Borough Council has been leased from Cheshire East Borough Council to Bollington Town Council who have therefore become Landlord to the Bollington Health & Leisure Lease with effect from 27 April 2017. Bollington Town Council have determined not to impose any ground rent for the lease of Bollington Leisure Centre. The lease term is due to expire in 2033. The Leisure Centre constructed on this site comprises facilities for swimming. squash, fitness and other sporting, health and social activities. The building is owned by the charity. All the building costs have been fully depreciated as stated in note 1.

13 Stock

	2024	2023
	£	£
Stocks	3,081	3,733

14 Debtors

	2024	2023
	£	£
Trade debtors	7,780	8,794
Prepayments	20,013	19,381
Other debtors	59,705	4,978
	87,498	33,153

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	50,317	19,740
Other taxation and social security	4,273	4,412
Deferred income	91,077	106,452
Accruals	35,052	33,491
	180,719	164,095

Deferred income

	2024	2023
	£	£
Deferred income at 1 July 2023	106,452	94,946
Additions in the year	935	11,506
Amount released	(16,310)	-
Deferred income at 30 June 2024	91,077	106,452

Income has been deferred for the gym membership and lessons paid for in advance.

16 Funds

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
Unrestricted funds				
General	304,140	1,124,847	(1,070,488)	358,499
Restricted funds	-	50,737	(50,737)	-
Total funds	304,140	1,175,584	(1,121,225)	358,499

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
Unrestricted funds				
General				
General funds	304,140	1,124,847	(1,070,488)	358,499
Restricted funds				
Pool Cover	-	10,000	(10,000)	-
Solar Panels	-	40,737	(40,737)	-
	-	50,737	(50,737)	-
Total funds	304,140	1,175,584	(1,121,225)	358,499

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
Unrestricted funds				
General	252,122	1,091,895	(1,039,877)	304,140
Restricted funds				

Pool Cover fund
The fund of 10,000 was a grant given by Sport England as a contribution to a Pool cover, which has been spent in the year.

Solar Panel fund
The fund of £40,737 was a grant given by Sport England and has been spent on Solar Panels to heat the swimming pool.

17 Related party transactions

Three members of the senior management team, each have close family members who are employees of the charity.

A trustee's business received £1,625 for services to the charity during the year.

There were no further related party transactions in the year.

18 Liability of members

The liability of the members is limited by guarantee.

Under clause 3 of the Articles of Association all members undertake to contribute to the assets of the Charitable Company such an amount as may be required, not exceeding £10, in the event of it being wound up during the period of membership or within one year after ceasing to be a member.

Bollington Health & Leisure

Detailed Statement of Financial Activities for the Year Ended 30 June 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and Legacies (analysed below)	55,082	3,570
Charitable activities (analysed below)	1,108,764	1,083,722
Other trading activities (analysed below)	2,325	2,634
Investment income (analysed below)	9,413	1,969
Total income	1,175,584	1,091,895
Expenditure on:		
Raising funds (analysed below)	(8,180)	(19,147)
Charitable activities (analysed below)	(1,113,045)	(1,020,730)
Total expenditure	(1,121,225)	(1,039,877)
Net income	54,359	52,018
Net movement in funds	54,359	52,018
Reconciliation of funds		
Total funds brought forward	304,140	252,122
Total funds carried forward	358,499	304,140

Bollington Health & Leisure

Detailed Statement of Financial Activities for the Year Ended 30 June 2024

	Total 2024 £	Total 2023 £
Donations and Legacies		
Donations	3,345	2,570
Grants-Restricted (Pool Cover)	10,000	-
Grants-Restricted (Solar Panels)	40,737	-
Grants-Unrestricted	1,000	1,000
	55,082	3,570
Charitable activities		
Leisure centre income	1,108,764	1,083,722
	1,108,764	1,083,722
Other trading activities		
Fundraising events	2,325	2,634
	2,325	2,634
Investment income		
Deposit account interest	9,413	1,969
	9,413	1,969
Raising funds		
Purchases	(8,180)	(19,147)
	(8,180)	(19,147)
Charitable activities		
Purchases	(284,004)	(240,986)
Wages and salaries	(462,423)	(462,700)
Staff NIC (Employers)	(19,405)	(18,098)
Staff pensions (Defined contribution) - pension scheme 1	(7,025)	(7,289)
Rates	(12,466)	(11,820)
Staff cost	(3,989)	(6,031)
Travelling	(153)	(282)
Light, heat and power	(70,562)	(77,229)
Insurance	(17,847)	(16,757)
Repairs and maintenance	(72,727)	(42,632)
Telephone and fax	(1,662)	(1,554)
Computer software and maintenance costs	(30,903)	(25,685)
Printing, postage and stationery	(4,349)	(3,490)

Bollington Health & Leisure

Detailed Statement of Financial Activities for the Year Ended 30 June 2024

	Total 2024 £	Total 2023 £
Sundry expenses	(4,131)	(12,369)
Project costs- Restricted (Pool Cover)	(10,000)	-
Project costs- Restricted (Solar Panels)	(40,737)	-
Project costs- Unrestricted	(23,671)	(45,687)
Instructors fees	(24,705)	(23,791)
Advertising	(2,414)	(3,823)
Legal and professional fees	(4,088)	(2,589)
Bank charges	(181)	(77)
Credit card charges	(8,749)	(9,849)
Disclosure and Barring service checks	(54)	(1,392)
Accountancy and legal fees	(1,000)	(1,000)
Auditor's remuneration	(5,800)	(5,600)
	(1,113,045)	(1,020,730)

BOLLINGTON HEALTH & LEISURE

England & Wales - Charity number 1151326

Accounts

REGISTERED COMPANY NUMBER: 08119494 (England and Wales)
REGISTERED CHARITY NUMBER: 1151326

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

FOR

BOLLINGTON HEALTH & LEISURE

Heywood Shepherd
Chartered Accountants
1 Park Street
Macclesfield
Cheshire
SK11 6SR

BOLLINGTON HEALTH & LEISURE

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FOR THE YEAR ENDED 30 JUNE 2023

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2023. The Trustees have adopted the provisions of 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 new consolidated edition introduced in January 2022).
This is a company limited by guarantee and its operations are to include the provision of facilities for sporting, health, leisure and social activities including teaching and recreation for swimming, squash, fitness and other sporting activities for the benefit of the residents of Bollington and the surrounding area.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charitable company are specifically restricted to the following: To construct, maintain and manage facilities for swimming, squash, fitness and other sporting, health, leisure and social activities (together with all incidental offices, outbuildings, open areas and access thereto) as provision for recreation and leisure-time occupation within the meaning of section 5 of the Charities Act 2011 and for the provision of such other facilities and services within the meaning of the said Act as the Charity may in its discretion hereafter determine for the benefit of the residents of Bollington and the surrounding area.

Historical review

Bollington Leisure Centre was conceived in 1973 by Bollington Urban District Council as a community project. Fund raising began in January 1974, with the objective of building a swimming pool on UDC land designated for recreational use at Bollington Cross. With changes in local government, the land passed first to Macclesfield Borough Council and then to Cheshire East Borough Council. The Swimming Pool Committee evolved into a charity which was registered as Bollington Leisure Centre in July 1977. The Leisure Centre also continued to develop with the addition of squash, a gymnasium, a health studio and other activity rooms. The charity became a limited liability company in 2012 and was renamed Bollington Health & Leisure.

Land and the wider community

The land leased to Bollington Health & Leisure (BHL) by Cheshire East (CEC) is less than 20% of the larger Bollington Cross site owned by CEC and designated for recreational use. In 2006, Bollington Town Council (BTC) formed a Bollington Cross Youth Project (BCYP) with local community and youth organisations, with a view to developing further facilities on the land adjacent to the Leisure Centre. The existing children's play area was refurbished as phase 1 in 2011, and provision was made for a phase 2 to start in 2013 to provide junior and senior football pitches and a phase 3 to start at the end of 2013 to provide further facilities including a MUGA (Multi-Use Games Area). In order to provide an improved layout of the football pitches, BCYP determined that the best plan would be to obtain an additional adjoining piece of land at a cost of £30,000. At this stage, BTC approached BHL which, as a registered charity with community sporting and leisure objectives, located on the adjacent site and incorporated as a legal entity, would be an ideal vehicle to own the additional land. Recognising the potential benefit to the local community and the fit with its charitable objectives, BHL, with a small donation from Bollington United Junior Football Club (BUJFC), purchased the land as a contribution to the BCYP project on 26 November 2014. BHL continued an active participation in BCYP and was able to source and sponsor the professional fund raising which enabled the football pitches to be created.

Leased Land

In 2017, Bollington Town Council signed a 125 year lease for the entire CEC area of land at Bollington Cross, with the exception of the children's play area, but including the areas of land already leased to BHL and BUJFC. BCYP successfully met its objectives with the opening of a MUGA in July 2017 and three Junior football pitches in September 2019. There was an expectation in BTC that BHL would sign an underlease and manage the whole of this larger facility for the benefit of the community. However, concerns raised by BHL before the lease was signed were never resolved and CEC have steadfastly refused to make any change to the terms and conditions of the headlease. With the proposed underlease, there is a requirement for a Lease Deed of Covenant obliging adherence to all the terms and conditions of the headlease. Failure to negotiate any change, exacerbated by the business effects of COVID-19 and changes to the overall economic environment, have led the Trustees to conclude, with due diligence, that the charity cannot enter into the proposed underlease between BTC and BHL. Negotiations have continued spasmodically during the last six years, whereby the Trustees have sought to find ways to support BTC in the fulfilment of their lease with CEC and to contribute to the management, maintenance and repair of the wider facility at Broken Cross.

Operational Review for 2022-2023

The last financial year has been a period of recovery from the significant effects of the COVID-19 pandemic in a period of high inflation. There have been no government grants and the sole grant received in the current year has been £1,000 from Bollington Town Council. This compares with £264,309 in 2021 and £63,843 (principally from Lottery Funding) in 2022. The principal sources of income have remained swimming lessons and gymnasium, with the numbers enrolled for swimming lessons recovering rather more quickly than gymnasium membership. The expenditure on projects continued to be carefully controlled at £45,687 compared with £41,171 in the previous year, but the balanced changed from principally development and upgrade projects to essential repairs. The handling of cash became a significant problem during the year with a succession of bank branch closures and withdrawal of cash handling facilities. A new local bank account was opened during the year to avoid the need for staff to carry large sums of money 18 miles to the centre of Manchester. The Centre Manager resigned towards the end of the year after a very successful tenure, to pursue a new career as a safety officer in private industry. The managerial responsibilities have been divided between a Business Manager and an Operations Manager, who both report to the Management Committee.

Public benefit

Bollington Health & Leisure has always been totally devoted to operating for the public benefit, providing much needed sporting, health and fitness facilities for the people of Bollington and the surrounding areas. A major benefit is the provision of an extensive swimming teaching programme with nearly 1700 pupils engaged in lessons each week. The Centre also provides swimming and other facilities for thirteen local schools and for two groups with disabilities (Parkinson's Group and the Macclesfield & District Stroke Society). The charity has continued to maintain the additional land at Bollington Cross, apart from the football pitches, since the signing of the CEC-BTC lease.

STRATEGIC REPORT

Reserves policy

The company aims to maintain reserves equivalent to three to four months turnover. An extensive 5-year planned refurbishment programme, followed by the unexpected need to re-tile the swimming pool together with further restrictions imposed by the COVID-19 pandemic, led to net current assets at the end of the financial year 2020-2021 being reduced to £141k. By the end of the 2022-2023 financial year, net current assets had been restored to £304k equivalent to 28% or 3.4 months' "Income from Charitable Sources".

Future plans

As the charity continues to recover from the difficult trading position of the last two or three years, with further restrictions on the disposable income of potential customers resulting from high energy costs and other economic conditions, the charity has set a conservative, virtually break-even budget, for 2023- 2024 with a modest increase in the planned expenditure on projects. This strategy proved successful in the previous financial year and, once again, priority will be given to core business interests whilst carefully controlling project expenditure. The long-term result of new gymnasia opening in the immediate area is yet to be determined, but early signs are that the potential adverse effect may not be as high as expected, due to the quality and service level of the BHL gymnasium and staff.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Articles of Association, as amended and approved by the Charity Commission on 22 April 2013, and constitutes a company limited by guarantee as defined by the Companies Act 2006.

Induction and training of new trustees

The charity will always aim to have an appropriate balance of skills and expertise on the Trustee Board, with knowledge of: appropriate health and leisure activities; business, including corporate governance, finance, health & safety and facilities management; and the local community. Prospective new Trustees will generally be invited to attend Directors' and Management Committee meetings for a period before appointment and must declare that they are not disqualified from becoming a director of a registered company or of a charitable institution; that they have not been barred by the Independent Safeguarding Authority from working with children and vulnerable adults; and must declare any potential conflicts of interest. All new Trustees are provided with the general guidance for Trustees issued by the Charities Commission to ensure that they are fully aware of their responsibilities, together with their responsibilities under company law. They are also familiarised with the Bollington Health & Leisure policies and procedures. Specific training is provided, as required, in areas such as Health & Safety and Safeguarding. However, no new Trustees have been appointed during the last financial year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08119494 (England and Wales)

Registered Charity number
1151326

Registered office
Heath Road
Bollington
Macclesfield
Cheshire
SK10 5EX

Trustees
P Drabble
S L Hurst
Dr J D King
R A Mason
Dr D A Maxwell
Dr J A Murdoch
S W Spinks
C J Thompson
P D Tunwell

Company Secretary
Dr J A Murdoch

Auditors
Heywood Shepherd
Chartered Accountants
1 Park Street
Macclesfield
Cheshire
SK11 6SR

Solicitors

SAS Daniels LLP
30 Greek Street
Stockport
Cheshire

SK3 8AD

Cooper Sons Hartley and Williams LLP
3-5 Market Street
Disley
Stockport
Cheshire
SK12 2AA

COMMENCEMENT OF ACTIVITIES
The charity was incorporated on 26 June 2012 and commenced trading on 1 July 2013 under the terms of a Business Transfer Agreement between Bollington Leisure Centre and Bollington Health & Leisure.

DECISION MAKING
All decisions are taken in strict compliance with the Articles of Association and with the approved Policies of the charitable company. All decisions of the Board of Directors (trustees) and the reasons for those decisions are recorded in the Minutes of the Meetings of the Board of Directors.

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Bollington Health & Leisure for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 13 November 2023 and signed on the board's behalf by:

Dr J A Murdoch - Secretary

Opinion

We have audited the financial statements of Bollington Health & Leisure (the 'charitable company') for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2023 and of its incoming resources and application of resources, including its income and expenditure, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable 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 trustees' 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 charitable 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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

Our approach to identifying and assessing the risks of material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

* The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

*We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the charity sector;

* We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Charities Act 2011, Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;

* We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

*Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatements, including obtaining an understanding of how fraud might occur, by:

* Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;

* Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override controls, we:

* Performed analytical procedures to identify any unusual or expected relationships;

* Tested journal entries to identify unusual transactions;

* Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;

* Investigate the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

* agreeing financial statement disclosures to underlying supporting documentation;

* reading minutes of meetings of those charged with governance;

*enquiring of management as to actual potential litigation and claims;

*reviewing correspondence with HMRC, relevant regulators (include details) and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from errors as they may involve deliberate concealment or collusion.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable 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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

N Kennington FCA (Senior Statutory Auditor)
for and on behalf of Heywood Shepherd
Chartered Accountants
1 Park Street
Macclesfield
Cheshire
SK11 6SR

13 November 2023

BOLLINGTON HEALTH & LEISURE

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Unrestricted funds £	Restricted fund £	**2023 Total funds £**	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**3,570**	**-**	**3,570**	66,112
Charitable activities	5				
Leisure centre		**1,083,722**	**-**	**1,083,722**	1,073,143
Other trading activities	3	**2,634**	**-**	**2,634**	4,106
Investment income	4	**1,969**	**-**	**1,969**	77
Total		**1,091,895**	**-**	**1,091,895**	1,143,438
EXPENDITURE ON					
Raising funds	6	**19,147**	**-**	**19,147**	15,999
Charitable activities	7				
Leisure centre		**975,043**	**-**	**975,043**	997,318
Project costs		**45,687**	**-**	**45,687**	41,171
Total		**1,039,877**	**-**	**1,039,877**	1,054,488
NET INCOME		**52,018**	**-**	**52,018**	88,950
RECONCILIATION OF FUNDS					
Total funds brought forward		**252,122**	**-**	**252,122**	163,172
TOTAL FUNDS CARRIED FORWARD		**304,140**	**-**	**304,140**	252,122

The notes form part of these financial statements

BALANCE SHEET
30 JUNE 2023

	Notes	Unrestricted funds £	Restricted fund £	**2023 Total funds £**	2022 Total funds £
FIXED ASSETS					
Tangible assets	13	**22,549**	**-**	**22,549**	22,549
CURRENT ASSETS					
Stocks	14	**3,733**	**-**	**3,733**	2,450
Debtors	15	**33,153**	**-**	**33,153**	29,046
Cash at bank and in hand		**408,800**	**-**	**408,800**	354,139
		445,686	**-**	**445,686**	385,635
CREDITORS					
Amounts falling due within one year	16	**(164,095)**	**-**	**(164,095)**	(156,062)
NET CURRENT ASSETS		**281,591**	**-**	**281,591**	229,573
TOTAL ASSETS LESS CURRENT LIABILITIES		**304,140**	**-**	**304,140**	252,122
NET ASSETS		**304,140**	**-**	**304,140**	252,122
FUNDS	17				
Unrestricted funds:					
General fund				**304,140**	252,122
TOTAL FUNDS				**304,140**	252,122

The financial statements were approved by the Board of Trustees and authorised for issue on 13 November 2023 and were signed on its behalf by:

J A Murdoch - Trustee

The notes form part of these financial statements

BOLLINGTON HEALTH & LEISURE

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	Notes	**2023** **£**	2022 £
Cash flows from operating activities			
Cash generated from operations	1	**52,692**	128,143
Net cash provided by operating activities		**52,692**	128,143
Cash flows from investing activities			
Interest received		**1,969**	77
Net cash provided by investing activities		**1,969**	77
Change in cash and cash equivalents in the reporting period		**54,661**	128,220
Cash and cash equivalents at the beginning of the reporting period		**354,139**	225,919
Cash and cash equivalents at the end of the reporting period		**408,800**	354,139

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**52,018**	88,950
Adjustments for:		
Interest received	**(1,969)**	(77)
(Increase)/decrease in stocks	**(1,283)**	380
(Increase)/decrease in debtors	**(4,107)**	12,712
Increase in creditors	**8,033**	26,178
Net cash provided by operations	**52,692**	128,143

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.22	Cash flow	**At 30.6.23**
	£	**£**	**£**
Net cash			
Cash at bank and in hand	**354,139**	**54,661**	**408,800**
	354,139	**54,661**	**408,800**
Total	**354,139**	**54,661**	**408,800**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure & liabilities
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Expenditure on land and buildings improvement and other tangible assets is written off in the year in which it occurs. The purchase cost of land is not depreciated.
The remaining tangible fixed assets have been fully depreciated (see note 15) .

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements (see note 15).

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern
The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted future results are sufficient together with reserves to be able to continue as a going concern.

continued...

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	**2,570**	2,269
Grants	**1,000**	63,843
	3,570	66,112

Grants received, included in the above are as follows:

	2023	2022
	£	£
Job retention scheme grant	**-**	8,493
Bollington Town Council	**1,000**	1,000
Lottery Funding	**-**	53,600
English Table Tennis	**-**	750
	1,000	63,843

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	**2,634**	4,106

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	**1,969**	77

5. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	**£**	£
Leisure centre income	Leisure centre	**1,083,722**	1,073,143

continued...

6. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Lottery prizes	**-**	975

Other trading activities

	2023	2022
	£	£
Purchases	**19,147**	15,024
Aggregate amounts	**19,147**	15,999

7. PROJECT COSTS

The project costs included in the Charitable Activities relate to costs incurred to enhance the facilities of the charity and comprise:

	2023	2022
	£	£
Soft play area	**-**	13,730
Lighting upgrade	**-**	6,364
Atax field	**4,115**	5,872
Health spa repairs	**4,267**	-
Swimming pool repairs	**27,923**	-
Changing rooms refurbishment	**3,492**	-
Centre suite repairs	**4,890**	-
Cafe refurbishment	**1,000**	15,205
	45,687	41,171

8. SUPPORT COSTS

	Governance costs
	£
Leisure centre	**7,992**

continued...

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Governance costs

	2023 Leisure centre £	2022 Total activities £
Auditors' remuneration	**5,600**	**5,800**
Accountancy and legal fees	**1,000**	**1,500**
Disclosure and Barring Service checks	**1,392**	**1,491**
	7,992	**8,791**

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 **£**	2022 £
Auditors' remuneration	**5,600**	5,800

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023, nor for the year ended 30 June 2022.

11. STAFF COSTS

	2023 **£**	2022 £
Wages and salaries	**462,700**	439,411
Social security costs	**18,098**	15,533
Other pension costs	**7,289**	7,564
	488,087	462,508

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

	2023	2022
Management and administration	**10**	9
Instructors and support	**61**	61
	71	70

No employees received emoluments in excess of £60,000.

Total key management personnel remuneration benefits were £41,594 (£38,730 - 2022)

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	66,112	-	66,112
Charitable activities			
Leisure centre	1,073,143	-	1,073,143
Other trading activities	4,106	-	4,106
Investment income	77	-	77
Total	1,143,438	-	1,143,438
EXPENDITURE ON			
Raising funds	15,999	-	15,999
Charitable activities			
Leisure centre	997,318	-	997,318
Project costs	41,171	-	41,171
Total	1,054,488	-	1,054,488
NET INCOME	88,950	-	88,950
RECONCILIATION OF FUNDS			
Total funds brought forward	163,172	-	163,172
TOTAL FUNDS CARRIED FORWARD	252,122	-	252,122

13. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 July 2022 and 30 June 2023	**22,549**	**80,476**	**11,142**	**114,167**
DEPRECIATION				
At 1 July 2022 and 30 June 2023	**-**	**80,476**	**11,142**	**91,618**
NET BOOK VALUE				
At 30 June 2023	**22,549**	**-**	**-**	**22,549**
At 30 June 2022	22,549	-	-	22,549

continued...

13. TANGIBLE FIXED ASSETS - continued

The land originally leased by Bollington Health & Leisure from Cheshire East Borough Council has been leased from Cheshire East Borough Council to Bollington Town Council who have therefore become Landlord to the Bollington Health & Leisure Lease with effect from 27 April 2017. Bollington Town Council have determined not to impose any ground rent for the Lease of Bollington Leisure Centre. The lease term is due to expire in 2033. The Leisure Centre constructed on this site comprises facilities for swimming, squash, fitness and other sporting, health and social activities. The building is owned by the charity. All the building costs have been fully depreciated as stated in note 1.

14. STOCKS

	2023	2022
	£	£
Stocks	**3,733**	2,450

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	**8,794**	8,402
Other debtors	**4,978**	46
Prepayments	**19,381**	20,598
	33,153	29,046

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	**19,740**	10,290
Social security and other taxes	**4,412**	3,894
Deferred income	**106,452**	94,946
Accrued expenses	**33,491**	46,932
	164,095	156,062

17. MOVEMENT IN FUNDS

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
Unrestricted funds			
General fund	**252,122**	**52,018**	**304,140**
TOTAL FUNDS	**252,122**	**52,018**	**304,140**

continued...

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**1,091,895**	**(1,039,877)**	**52,018**
TOTAL FUNDS	**1,091,895**	**(1,039,877)**	**52,018**

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	163,172	88,950	252,122
TOTAL FUNDS	163,172	88,950	252,122

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,143,438	(1,054,488)	88,950
TOTAL FUNDS	1,143,438	(1,054,488)	88,950

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	163,172	140,968	304,140
TOTAL FUNDS	163,172	140,968	304,140

continued...

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,235,333	(2,094,365)	140,968
TOTAL FUNDS	2,235,333	(2,094,365)	140,968

18. RELATED PARTY DISCLOSURES

Three members of the senior management team, each have close family members who are employees of the charity.

A trustee's business received £1,600 for sevices to the charity during the year.

There were no further related party transactions in the year.

19. LIABILITY OF MEMBERS

The liability of the members is limited by guarantee.

Under clause 3 of the Articles of Association all members undertake to contribute to the assets of the Charitable Company such an amount as may be required, not exceeding £10, in the event of it being wound up during the period of membership or within one year after ceasing to be a member.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**2,570**	2,269
Grants	**1,000**	63,843
	3,570	66,112
Other trading activities		
Fundraising events	**2,634**	4,106
Investment income		
Deposit account interest	**1,969**	77
Charitable activities		
Leisure centre income	**1,083,722**	1,073,143
Total incoming resources	**1,091,895**	1,143,438
EXPENDITURE		
Raising donations and legacies		
Lottery prizes	**-**	975
Other trading activities		
Purchases	**19,147**	15,024
Charitable activities		
Wages	**462,700**	439,411
Social security	**18,098**	15,533
Pensions	**7,289**	7,564
Rates and water	**11,820**	9,625
Insurance	**16,757**	13,429
Light and heat	**77,229**	67,181
Telephone	**1,554**	1,614
Postage and stationery	**3,489**	2,842
Advertising	**3,823**	2,166
Sundries	**12,369**	6,601
Bank charges	**77**	6,201
Credit card charges	**9,849**	7,813
Travel expenses	**282**	178
Repairs and maintenance	**42,633**	56,779
Computer costs	**25,685**	23,054
Security costs	**6,031**	5,040
Legal and professional fees	**2,589**	2,614
Purchases	**240,986**	299,874
Project costs	**45,687**	41,171
Carried forward	**988,947**	1,008,690

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023

	2023 £	2022 £
Charitable activities		
Brought forward	**988,947**	1,008,690
Instructors' fees	**23,791**	21,008
	1,012,738	1,029,698
Support costs		
Governance costs		
Auditors' remuneration	**5,600**	5,800
Accountancy and legal fees	**1,000**	1,500
Disclosure and Barring Service checks	**1,392**	1,491
	7,992	8,791
Total resources expended	**1,039,877**	1,054,488
Net income	**52,018**	88,950

BOLLINGTON HEALTH & LEISURE

England & Wales - Charity number 1151326

Accounts

REGISTERED COMPANY NUMBER: 08119494 (England and Wales)
REGISTERED CHARITY NUMBER: 1151326

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

FOR

BOLLINGTON HEALTH & LEISURE

Heywood Shepherd
Chartered Accountants
1 Park Street
Macclesfield
Cheshire
SK11 6SR

BOLLINGTON HEALTH & LEISURE

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FOR THE YEAR ENDED 30 JUNE 2022

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2022

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2022. The Trustees have adopted the provisions of 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 new consolidated edition introduced in January 2022).
This is a company limited by guarantee and its operations are to include the provision of facilities for sporting, health, leisure and social activities including teaching and recreation for swimming, squash, fitness and other sporting activities for the benefit of the residents of Bollington and the surrounding area.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charitable company are specifically restricted to the following: To construct, maintain and manage facilities for swimming, squash, fitness and other sporting, health, leisure and social activities (together with all incidental offices, outbuildings, open areas and access thereto) as provision for recreation and leisure-time occupation within the meaning of section 5 of the Charities Act 2011 and for the provision of such other facilities and services within the meaning of the said Act as the Charity may in its discretion hereafter determine for the benefit of the residents of Bollington and the surrounding area.
The Trustees have continued to be involved with the Bollington Cross Youth Project (BCYP) and the multi-use games area (MUGA) and junior football pitches are operating successfully. Part of the land on which the junior football pitches have been constructed is leased from Cheshire East Borough Council to Bollington Town Council and the proposed underlease from Bollington Town Council to Bollington Health & Leisure (BHL) has not yet been prepared. Cheshire East Borough Council have indicated that, as owners of the land and landlord in the 2017 headlease with Bollington Town Council, they will draft the underlease and associated Lease Deed of Covenant and Overage Deed of Covenant. The current lease of the land on which the Leisure Centre is constructed is due to expire in 2033 but the lease on the extended land, which includes the existing land leased by BHL, is planned to expire with the expiry of the headlease in 2142. Meanwhile, BHL, in conjunction with Bollington United Football Club, is managing the entire area of land leased to Bollington Town Council. Bollington United Junior Football Club (BUJFC) no longer exists as an independent entity and is now an integral part of the (senior) Bollington United Football Club. The existing BUJFC - BHL service level agreement remains in place.

Achievements and performance

The first activity as a registered charity began as Bollington Leisure Centre on 19 July 1977 and continued as the incorporated charity, Bollington Health & Leisure, by means of a Business Transfer Agreement with effect from 1 July 2013. The Leisure Centre was opened in July 1977 and so it has now been in operation for forty five years. Two of the Trustees have been involved in the various aspects of the project from the early days of fund raising in 1975, the first registration as a charity, and the creation of a management company to operate the Leisure Centre, through to its present organisation as a Charitable Company. Business management expertise continues to be contributed on a voluntary basis by the Trustees, the Management Committee and a number of other volunteers, whereas professional Leisure Centre expertise is provided by employed staff. This model enables the company to operate as a not-for-profit organisation on a sound business and financial basis and to provide a high level facility and service to the local community. The success of the Leisure Centre has enabled BHL to expand its support to the provision of outside sporting facilities on adjacent land within the charitable objects of the Company.
During the extremely disruptive period of the COVID-19 pandemic, the Centre suffered three periods of enforced closure in the financial year 2020-2021, together with extended periods of restricted opening. The Centre was able to return to full operation in the 2021-2022 financial year and, with government support, has been able to retain all key members of staff. Swimming teaching has remained strong and the available time for public and school swimming has been fully utilised. Gymnasium use and membership declined during the pandemic and has not recovered to the pre-pandemic levels. Nevertheless, the Centre was able to return an operating profit of £89k for the 2021-2022 financial year. The Trustees have maintained an active programme of maintenance and refurbishment for many years and are able to report that the physical assets of the charity are in good condition and fit for purpose.

Public benefit

Bollington Health & Leisure has always been totally devoted to operating for the public benefit, providing much needed sporting, health and fitness facilities for the people of Bollington and the surrounding areas. A major benefit is the provision of an extensive swimming teaching programme with approximately 1800 pupils engaged in lessons each week. The Centre also provides swimming and other facilities for thirteen local schools and for two groups with disabilities (Parkinson's Group and the Macclesfield & District Stroke Society). The extension into outside sports facilities is a further reinforcement of the public benefit of the charity in the local community.

STRATEGIC REPORT

Reserves policy

The company aims to maintain reserves equivalent to three to four months turnover. An extensive 5-year planned refurbishment programme, followed by the unexpected need to re-tile the swimming pool together with restrictions imposed by the COVID-19 pandemic, led to net current assets at the end of the financial year 2020-2021 being reduced to £141k . By the end of the 2021-2022 financial year, net current assets had been restored to £252k. This amounts to 2.5 months' turnover in comparison with the budget for 2022-2023 and the Trustees will endeavour to increase this cover back to the targeted level of 3-4 months over the next two to three years.

Future plans

The current level and projected rate of inflation have led to a virtual break-even budget being approved for the current 2022-2023 financial year, although this budget does include £75k for improvement projects in addition to routine repairs and maintenance. A major contributor to this conservative budget is the unknown effect of the opening of two new gymnasia in the close vicinity, one recently opened and the other planned for September 2022. A careful watch on performance versus budget will be maintained and authorisation of some of the proposed projects will not be considered until the second half of the year. Plans for the future are to continue to maintain a high level of service provision in all areas of activity, whilst ensuring that a sound financial basis is maintained to support the long-term future of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Articles of Association, as amended and approved by the Charity Commission on 22 April 2013, and constitutes a company limited by guarantee as defined by the Companies Act 2006.

Induction and training of new trustees

The charity will always aim to have an appropriate balance of skills and expertise on the Trustee Board, with knowledge of: appropriate health and leisure activities; business, including corporate governance, finance, health & safety and facilities management; and the local community. Prospective new Trustees will generally be invited to attend Directors' and Management Committee meetings for a period before appointment and must declare that they are not disqualified from becoming a director of a registered company or of a charitable institution; that they have not been barred by the Independent Safeguarding Authority from working with children and vulnerable adults; and must declare any potential conflicts of interest. All new Trustees are provided with the general guidance for Trustees issued by the Charities Commission to ensure that they are fully aware of their responsibilities, together with their responsibilities under company law. They are also familiarised with the Bollington Health & Leisure policies and procedures. Specific training is provided, as required, in areas such as Health & Safety and Safeguarding.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
08119494 (England and Wales)

Registered Charity number
1151326

Registered office
Heath Road
Bollington
Macclesfield
Cheshire
SK10 5EX

Trustees
P Drabble
S L Hurst
Dr J D King
R A Mason
Dr D A Maxwell
Dr J A Murdoch
S W Spinks
C J Thompson
P D Tunwell

Company Secretary
Dr J A Murdoch

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors
Heywood Shepherd
Chartered Accountants
1 Park Street
Macclesfield
Cheshire
SK11 6SR

Solicitors

Myerson Solicitors LLP
Grosvenor House
20 Barrington RoadAltrinchamCheshire
WA14 1HB

SAS Daniels LLP
30 Greek Street
StockportCheshire
SK3 8AD

COMMENCEMENT OF ACTIVITIES

The charity was incorporated on 26 June 2012 and commenced trading on 1 July 2013 under the terms of a Business Transfer Agreement between Bollington Leisure Centre and Bollington Health & Leisure.

DECISION MAKING

All decisions are taken in strict compliance with the Articles of Association and with the approved Policies of the charitable company. All decisions of the Board of Directors (trustees) and the reasons for those decisions are recorded in the Minutes of the Meetings of the Board of Directors.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Bollington Health & Leisure for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 14 November 2022 and signed on the board's behalf by:

Dr J A Murdoch - Secretary

Opinion

We have audited the financial statements of Bollington Health & Leisure (the 'charitable company') for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2022 and of its incoming resources and application of resources, including its income and expenditure, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable 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 trustees' 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 charitable 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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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:

Our approach to identifying and assessing the risks of material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

* The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

*We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the charity sector;

* We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Charities Act 2011, Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;

* We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

*Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatements, including obtaining an understanding of how fraud might occur, by:

* Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;

* Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override controls, we:

* Performed analytical procedures to identify any unusual or expected relationships;

* Tested journal entries to identify unusual transactions;

* Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;

* Investigate the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

* agreeing financial statement disclosures to underlying supporting documentation;

* reading minutes of meetings of those charged with governance;

*enquiring of management as to actual potential litigation and claims;

*reviewing correspondence with HMRC, relevant regulators (include details) and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from errors as they may involve deliberate concealment or collusion.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable 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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

N Kennington FCA (Senior Statutory Auditor)
for and on behalf of Heywood Shepherd
Chartered Accountants
1 Park Street
Macclesfield
Cheshire
SK11 6SR

14 November 2022

BOLLINGTON HEALTH & LEISURE

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Unrestricted funds £	Restricted fund £	**2022 Total funds £**	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**66,112**	**-**	**66,112**	270,711
Charitable activities					
Leisure centre		**1,073,143**	**-**	**1,073,143**	502,032
Other trading activities	3	**4,106**	**-**	**4,106**	7,727
Investment income	4	**77**	**-**	**77**	37
Total		**1,143,438**	**-**	**1,143,438**	780,507
EXPENDITURE ON					
Raising funds	6	**15,999**	**-**	**15,999**	3,998
Charitable activities	7				
Leisure centre		**1,012,523**	**-**	**1,012,523**	686,945
Project costs		**25,966**	**-**	**25,966**	20,236
Other		**-**	**-**	**-**	-
Total		**1,054,488**	**-**	**1,054,488**	711,179
NET INCOME		**88,950**	**-**	**88,950**	69,328
RECONCILIATION OF FUNDS					
Total funds brought forward		**163,172**	**-**	**163,172**	93,844
TOTAL FUNDS CARRIED FORWARD		**252,122**	**-**	**252,122**	163,172

The notes form part of these financial statements

BALANCE SHEET
30 JUNE 2022

	Notes	Unrestricted funds £	Restricted fund £	**2022 Total funds £**	2021 Total funds £
FIXED ASSETS					
Tangible assets	13	**22,549**	**-**	**22,549**	22,549
CURRENT ASSETS					
Stocks	14	**2,450**	**-**	**2,450**	2,830
Debtors	15	**29,046**	**-**	**29,046**	41,758
Cash at bank and in hand		**354,139**	**-**	**354,139**	225,919
		385,635	**-**	**385,635**	270,507
CREDITORS					
Amounts falling due within one year	16	**(156,062)**	**-**	**(156,062)**	(129,884)
NET CURRENT ASSETS		**229,573**	**-**	**229,573**	140,623
TOTAL ASSETS LESS CURRENT LIABILITIES		**252,122**	**-**	**252,122**	163,172
NET ASSETS		**252,122**	**-**	**252,122**	163,172
FUNDS	17				
Unrestricted funds:					
General fund				**252,122**	163,172
TOTAL FUNDS				**252,122**	163,172

The financial statements were approved by the Board of Trustees and authorised for issue on 14 November 2022 and were signed on its behalf by:

J A Murdoch - Trustee

The notes form part of these financial statements

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	Notes	**2022** **£**	2021 £
Cash flows from operating activities			
Cash generated from operations	1	**128,143**	82,426
Net cash provided by operating activities		**128,143**	82,426
Cash flows from investing activities			
Interest received		**77**	37
Net cash provided by investing activities		**77**	37
Change in cash and cash equivalents in the reporting period		**128,220**	82,463
Cash and cash equivalents at the beginning of the reporting period		**225,919**	143,456
Cash and cash equivalents at the end of the reporting period		**354,139**	225,919

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**88,950**	69,328
Adjustments for:		
Interest received	**(77)**	(37)
Decrease/(increase) in stocks	**380**	(697)
Decrease/(increase) in debtors	**12,712**	(23,376)
Increase in creditors	**26,178**	37,208
Net cash provided by operations	**128,143**	82,426

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.21	Cash flow	**At 30.6.22**
	£	**£**	**£**
Net cash			
Cash at bank and in hand	**225,919**	**128,220**	**354,139**
	225,919	**128,220**	**354,139**
Total	**225,919**	**128,220**	**354,139**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure & liabilities
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Expenditure on land and buildings improvement and other tangible assets is written off in the year in which it occurs. The purchase cost of land is not depreciated.
The remaining tangible fixed assets have been fully depreciated (see note 15) .

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements (see note 15).

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern
The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted future results are sufficient together with reserves to be able to continue as a going concern.

continued...

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	**2,269**	6,402
Grants	**63,843**	264,309
	66,112	270,711

Grants received, included in the above are as follows:

	2022	2021
	£	£
Job retention scheme grant	**8,597**	195,735
Cheshire East Council	**-**	68,574
Bollington Town Council	**1,000**	
Lottery Funding	**53,600**	
English Table Tennis	**750**	
	63,947	264,309

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	**4,106**	7,727

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	**77**	37

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Leisure centre income	Leisure centre	**1,073,143**	502,032

6. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Lottery prizes	**975**	350

6. RAISING FUNDS - continued

Other trading activities

	2022	2021
	£	£
Purchases	**15,024**	3,648
Aggregate amounts	**15,999**	3,998

7. PROJECT COSTS

The project costs included in the Charitable Activities relate to costs incurred to enhance the facilities of the charity and comprise:

	2022	2021
	£	£
Soft play area	**13,730**	
Toilet & changing rooms refurbishment	**-**	5,854
Lighting upgrade	**6,364**	-
Atax field	**5,872**	-
CCTV installation	**-**	8,802
New hoist	**-**	5,580
Cafe refurbishment	**15,205**	-
	41,171	20,236

8. SUPPORT COSTS

	Governance costs
	£
Leisure centre	**8,791**

Support costs, included in the above, are as follows:

Governance costs

	2022	2021
	Leisure centre	Total activities
	£	£
Auditors' remuneration	**5,800**	**5,670**
Accountancy and legal fees	**1,500**	**1,000**
Disclosure and Barring Service checks	**1,491**	-
	8,791	**6,670**

continued...

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	**5,800**	5,670

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022, nor for the year ended 30 June 2021.

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	**439,411**	394,726
Social security costs	**15,533**	12,701
Other pension costs	**7,564**	5,904
	462,508	413,331

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

	2022	2021
Management and administration	**9**	9
Instructors and support	**61**	60
	70	69

No employees received emoluments in excess of £60,000.

Total key management personnel remuneration benefits were £38,730 (£35,377 - 2021)

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	270,711	-	270,711
Charitable activities			
Leisure centre	502,032	-	502,032
Other trading activities	7,727	-	7,727
Investment income	37	-	37
Total	780,507	-	780,507
EXPENDITURE ON			
Raising funds	3,998	-	3,998
Charitable activities			
Leisure centre	686,945	-	686,945

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Project costs	20,236	-	20,236
Other	-	-	-
Total	711,179	-	711,179
NET INCOME	69,328	-	69,328
RECONCILIATION OF FUNDS			
Total funds brought forward	93,844	-	93,844
TOTAL FUNDS CARRIED FORWARD	163,172	-	163,172

13. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 July 2021 and 30 June 2022	**22,549**	**80,476**	**11,142**	**114,167**
DEPRECIATION				
At 1 July 2021 and 30 June 2022	**-**	**80,476**	**11,142**	**91,618**
NET BOOK VALUE				
At 30 June 2022	**22,549**	**-**	**-**	**22,549**
At 30 June 2021	22,549	-	-	22,549

The land originally leased by Bollington Health & Leisure from Cheshire East Borough Council has been leased from Cheshire East Borough Council to Bollington Town Council who have therefore become Landlord to the Bollington Health & Leisure Lease with effect from 27 April 2017. Bollington Town Council have determined not to impose any ground rent for the Lease of Bollington Leisure Centre. The lease term is due to expire in 2033. The Leisure Centre constructed on this site comprises facilities for swimming, squash, fitness and other sporting, health and social activities. The building is owned by the charity. All the building costs have been fully depreciated as stated in note 1.

14. STOCKS

	2022 £	2021 £
Stocks	**2,450**	2,830

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	**8,402**	9,471
Other debtors	**46**	165
Accrued income	**-**	18,552
Prepayments	**20,598**	13,570
	29,046	41,758

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	**10,290**	15,960
Social security and other taxes	**3,894**	-
Deferred income	**94,946**	75,104
Accrued expenses	**46,932**	38,820
	156,062	129,884

17. MOVEMENT IN FUNDS

	At 1.7.21	Net movement in funds	At 30.6.22
	£	£	£
Unrestricted funds			
General fund	**163,172**	**88,950**	**252,122**
TOTAL FUNDS	**163,172**	**88,950**	**252,122**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**1,143,438**	**(1,054,488)**	**88,950**
TOTAL FUNDS	**1,143,438**	**(1,054,488)**	**88,950**

Comparatives for movement in funds

	At 1.7.20	Net movement in funds	At 30.6.21
	£	£	£
Unrestricted funds			
General fund	93,844	69,328	163,172
TOTAL FUNDS	93,844	69,328	163,172

continued...

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	780,507	(711,179)	69,328
TOTAL FUNDS	780,507	(711,179)	69,328

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.20 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	93,844	158,278	252,122
TOTAL FUNDS	93,844	158,278	252,122

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,923,945	(1,765,667)	158,278
TOTAL FUNDS	1,923,945	(1,765,667)	158,278

18. RELATED PARTY DISCLOSURES

Two members of the senior management team, each have close family members who are employees of the charity.

A trustee's business received £1850 for services to the charity during the year.

There were no further related party transactions in the year.

19. LIABILITY OF MEMBERS

The liability of the members is limited by guarantee.

Under clause 3 of the Articles of Association all members undertake to contribute to the assets of the Charitable Company such an amount as may be required, not exceeding £10, in the event of it being wound up during the period of membership or within one year after ceasing to be a member.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**2,269**	6,402
Grants	**63,843**	264,309
	66,112	270,711
Other trading activities		
Fundraising events	**4,106**	7,727
Investment income		
Deposit account interest	**77**	37
Charitable activities		
Leisure centre income	**1,073,143**	502,032
Total incoming resources	**1,143,438**	780,507
EXPENDITURE		
Raising donations and legacies		
Lottery prizes	**975**	350
Other trading activities		
Purchases	**15,024**	3,648
Charitable activities		
Wages	**439,411**	394,726
Social security	**15,533**	12,701
Pensions	**7,564**	5,904
Rates and water	**9,625**	6,113
Insurance	**13,429**	14,028
Light and heat	**67,181**	41,190
Telephone	**1,614**	1,231
Postage and stationery	**2,842**	1,600
Advertising	**2,166**	1,321
Sundries	**6,601**	1,330
Bank charges	**6,201**	353
Credit card charges	**7,813**	3,918
Travel expenses	**178**	15
Repairs and maintenance	**56,779**	25,911
Computer costs	**23,054**	18,428
Security costs	**5,040**	5,830
Legal and professional fees	**2,614**	2,550
Purchases	**299,874**	133,191
Project costs	**41,171**	20,236
Instructors' fees	**21,008**	7,228
Covid admin	**-**	2,707
	1,029,698	700,511

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022

	2022 £	2021 £
Support costs		
Governance costs		
Auditors' remuneration	**5,800**	5,670
Accountancy and legal fees	**1,500**	1,000
Disclosure and Barring Service checks	**1,491**	-
	8,791	6,670
Total resources expended	**1,054,488**	711,179
Net income	**88,950**	69,328

BOLLINGTON HEALTH & LEISURE

England & Wales - Charity number 1151326

Accounts

REGISTERED COMPANY NUMBER: 08119494 (England and Wales)
REGISTERED CHARITY NUMBER: 1151326

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

FOR

BOLLINGTON HEALTH & LEISURE

Heywood Shepherd
Chartered Accountants
1 Park Street
Macclesfield
Cheshire
SK11 6SR

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FOR THE YEAR ENDED 30 JUNE 2021

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).
This is a company limited by guarantee and its operations are to include the provision of facilities for sporting, health, leisure and social activities including teaching and recreation for swimming, squash, fitness and other sporting activities for the benefit of the residents of Bollington and the surrounding area.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charitable company are specifically restricted to the following: To construct, maintain and manage facilities for swimming, squash, fitness and other sporting, health, leisure and social activities (together with all incidental offices, outbuildings, open areas and access thereto) as provision for recreation and leisure-time occupation within the meaning of section 5 of the Charities Act 2011 and for the provision of such other facilities and services within the meaning of the said Act as the Charity may in its discretion hereafter determine for the benefit of the residents of Bollington and the surrounding area.
The trustees have continued their engagement with Bollington Town Council and Bollington United Junior Football Club in the Bollington Cross Youth Project (BCYP). Part of the land on which the junior football pitches have been constructed is leased from Cheshire East Borough Council to Bollington Town Council and, for a variety of reasons, the proposed underlease from Bollington Town Council to Bollington Health & Leisure has not yet been completed. However, the Town Council solicitors are currently drafting the underlease and arrangements are in hand for the charity's solicitors to draft the Lease Deed of Covenant and the Overage Deed of Covenant which are required by Cheshire East Borough Council as a condition of the underlease. The lease of this land will incorporate all the land which is currently leased to the charity for the Bollington Leisure Centre until 2033, and the new lease will not expire until 2142. This will give the charity a much more secure basis for operating and financing the Leisure Centre and other sports and leisure activities as set out in the Objectives of the charity.

Achievements and performance

The first activity as a registered charity began as Bollington Leisure Centre on 19 July 1977 and continued as the incorporated charity, Bollington Health & Leisure, by means of a Business Transfer Agreement with effect from 1 July 2013. The Leisure Centre was opened in July 1977 and so it has now been in operation for forty five years. Business management expertise continues to be contributed on a voluntary basis by the trustees, the management committee and a number of other volunteers, whereas professional Leisure Centre expertise is provided by employed staff. This model enables the charitable company to operate as a not-for-profit organisation on a sound business and financial basis and to provide a high level facility and service to the local community.
Following the five year period of extension and refurbishment of the Leisure Centre from 2015 to 2020, the trustees have been engaged in managing the facilities and the finances through the extremely disruptive effects of the COVID-19 pandemic. The Centre was forced to close for three periods from 20 March 2020 to 25 July 2020; 5 November 2020 to 2 December 2020; and 4 January 2021 to 12 April 2021; with the swimming teaching programme being disrupted beyond these reopening dates. The financial support provided through the furlough scheme and other government support grants enabled the charity to retain all key staff and, with the added benefit of being mortgage free, to return a small surplus during the financial year 2020-2021.

Public benefit

Bollington Health & Leisure is entirely devoted to operating for the public benefit, providing much needed sporting, health and fitness facilities for the people of Bollington and the surrounding areas. A major benefit is the provision of an extensive swimming teaching programme with more than 1800 pupils engaging in lessons. The Centre also provides swimming and other facilities for fourteen local schools and for two groups with disabilities (Parkinson's Group and the Macclesfield & District Stroke Society). The extension into outside sporting and leisure activities through the Bollington Cross Youth Project is a further reinforcement of the public benefit of the charity in the local community.

STRATEGIC REPORT

Reserves policy

The charitable company aims to maintain reserves equivalent to three to four months turnover. As a result of the planned refurbishment programme, the unplanned need to re-tile the swimming pool, the enforced Coronavirus closures and the restricted re-opening of the Leisure Centre, the level of reserves had been reduced to just over one month by the start of the 2020-2021 financial year. During the year, it has been possible to make a modest improvement to the level of reserves and this will continue to be a primary focus for the trustees in the immediate future.

Future plans

Plans for the future are to continue to re-establish a high level of service provision within the Leisure Centre and in the extension into outside sporting facilities whilst ensuring that a sound financial basis is re-established and maintained to support the long-term future of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Articles of Association, as amended and approved by the Charity Commission on 22 April 2013, and constitutes a company limited by guarantee as defined by the Companies Act 2006.

Induction and training of new trustees

The charity will always aim to have an appropriate balance of skills and expertise on the trustee board, with knowledge of: appropriate health and leisure activities; business, including corporate governance, finance and facilities management; and the local community. Prospective new trustees will generally be invited to attend Directors' and Management Committee meetings for a period before appointment and must declare that they are not disqualified from becoming a director of a registered company or of a charitable institution; that they have not been barred by the Independent Safeguarding Authority from working with children and vulnerable adults; and must declare any potential conflicts of interest. All new trustees are provided with the general guidance for trustees issued by the Charities Commission to ensure that they are fully aware of their responsibilities, together with their responsibilities under company law. They are also familiarised with the Bollington Health & Leisure policies and procedures. Specific training is provided, as required, in areas such as Health & Safety and Safeguarding.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08119494 (England and Wales)

Registered Charity number

1151326

Registered office

Heath Road
Bollington
Macclesfield
Cheshire
SK10 5EX

Trustees

P Drabble
S L Hurst
Dr J D King
R A Mason
Dr D A Maxwell
Dr J A Murdoch
S W Spinks
C J Thompson
P D Tunwell

Company Secretary

Dr J A Murdoch

Auditors

Heywood Shepherd
Chartered Accountants
1 Park Street
Macclesfield
Cheshire
SK11 6SR

Solicitors

Thorneycroft Solicitors Limited
Bridge Street Mills, Bridge Street
Macclesfield
SK11 6QA

SAS Daniels LLP
30 Greek Street
Stockport
SK3 8AD

COMMENCEMENT OF ACTIVITIES

The charity was incorporated on 26 June 2012 and commenced trading on 1 July 2013 under the terms of a Business Transfer Agreement between Bollington Leisure Centre and Bollington Health & Leisure.

DECISION MAKING

All decisions are taken in strict compliance with the Articles of Association and with the approved Policies of the charitable company. All decisions of the Board of Directors (trustees) and the reasons for those decisions are recorded in the Minutes of the Meetings of the Board of Directors.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Bollington Health & Leisure for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 7 February 2022 and signed on the board's behalf by:

John A. Murdoch

Dr J A Murdoch - Secretary

Opinion

We have audited the financial statements of Bollington Health & Leisure (the 'charitable company') for the year ended 30 June 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2021 and of its incoming resources and application of resources, including its income and expenditure, 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable 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 trustees' 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 charitable 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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

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

Our approach to identifying and assessing the risks of material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including (insert relevant regulation such as the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation);
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatements, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override controls, we:

- Performed analytical procedures to identify any unusual or expected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- Investigate the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance;
- enquiring of management as to actual potential litigation and claims;
- reviewing correspondence with HMRC, relevant regulators (include details) and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from errors as they may involve deliberate concealment or collusion.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable 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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

N Kennington FCA (Senior Statutory Auditor)
for and on behalf of Heywood Shepherd
Chartered Accountants
1 Park Street
Macclesfield
Cheshire
SK11 6SR

7 February 2022

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	270,711	-	270,711	105,035
Charitable activities	5				
Leisure centre		502,032	-	502,032	733,845
Other trading activities	3	7,727	-	7,727	15,364
Investment income	4	37	-	37	1,659
Total		780,507	-	780,507	855,903
EXPENDITURE ON					
Raising funds	6	3,998	-	3,998	7,864
Charitable activities	7				
Leisure centre		686,945	-	686,945	928,343
Project costs		20,236	-	20,236	120,238
Other		-	-	-	-
Total		711,179	-	711,179	1,056,445
NET INCOME/(EXPENDITURE)		69,328	-	69,328	(200,542)
RECONCILIATION OF FUNDS					
Total funds brought forward		93,844	-	93,844	294,386
TOTAL FUNDS CARRIED FORWARD		163,172	-	163,172	93,844

The notes form part of these financial statements

BALANCE SHEET
30 JUNE 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	**22,549**	-	**22,549**	22,549
CURRENT ASSETS					
Stocks	14	**2,830**	-	**2,830**	2,133
Debtors	15	**41,758**	-	**41,758**	18,382
Cash at bank and in hand		**225,919**	-	**225,919**	143,456
		270,507	-	**270,507**	163,971
CREDITORS					
Amounts falling due within one year	16	**(129,884)**	-	**(129,884)**	(92,676)
NET CURRENT ASSETS		**140,623**	-	**140,623**	71,295
TOTAL ASSETS LESS CURRENT LIABILITIES		**163,172**	-	**163,172**	93,844
NET ASSETS		**163,172**	-	**163,172**	93,844
FUNDS	17				
Unrestricted funds:					
General fund				**163,172**	93,844
TOTAL FUNDS				**163,172**	93,844

The financial statements were approved by the Board of Trustees and authorised for issue on 7 February 2022 and were signed on its behalf by:

John A Murdoch

J A Murdoch - Trustee

The notes form part of these financial statements

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	82,426	(213,852)
Tax paid		-	371
Net cash provided by/(used in) operating activities		82,426	(213,481)
Cash flows from investing activities			
Interest received		37	1,659
Net cash provided by investing activities		37	1,659
Change in cash and cash equivalents in the reporting period		82,463	(211,822)
Cash and cash equivalents at the beginning of the reporting period		143,456	355,278
Cash and cash equivalents at the end of the reporting period		225,919	143,456

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	69,328	(200,542)
Adjustments for:		
Interest received	(37)	(1,659)
(Increase)/decrease in stocks	(697)	300
(Increase)/decrease in debtors	(23,376)	15,041
Increase/(decrease) in creditors	37,208	(26,992)
Net cash provided by/(used in) operations	82,426	(213,852)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.20 £	Cash flow £	At 30.6.21 £
Net cash			
Cash at bank and in hand	143,456	82,463	225,919
	143,456	82,463	225,919
Total	143,456	82,463	225,919

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure & liabilities

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Expenditure on land and buildings improvement and other tangible assets is written off in the year in which it occurs. The purchase cost of land is not depreciated.
The remaining tangible fixed assets have been fully depreciated (see note 15) .

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements (see note 15).

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted future results are sufficient together with reserves to be able to continue as a going concern.

continued...

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	(47,198)	11,979
Grants	317,909	93,056
	270,711	105,035

Grants received, included in the above are as follows:

	2021	2020
	£	£
Job retention scheme grant	195,735	93,056
Other grants	122,174	-
	317,909	93,056

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	7,727	15,364

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	37	1,659

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Leisure centre income	Leisure centre	502,032	733,845

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Lottery prizes	350	-

Other trading activities

	2021	2020
	£	£
Purchases	3,648	7,864
Aggregate amounts	3,998	7,864

continued...

7. PROJECT COSTS

The project costs included in the Charitable Activities relate to costs incurred to enhance the facilities of the charity and comprise:

	2021	2020
	£	£
Swimming pool refurbishment	-	98,105
Toilet & changing rooms refurbishment	5,854	
Boiler and flues	-	21,317
Treatment room refurbishment	-	816
CCTV installation	8,802	-
New hoist	5,580	-
	20,236	120,238

8. SUPPORT COSTS

	Governance costs
	£
Leisure centre	6,670

Support costs, included in the above, are as follows:

Governance costs

	Other resources expended	Leisure centre	2021 Total activities	2020 Total activities
	£	£	£	£
Auditors' remuneration	(1,000)	6,670	5,670	4,800
Accountancy and legal fees	1,000	-	1,000	800
Disclosure and Barring Service checks	-	-	-	1,544
	-	6,670	6,670	7,144

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	5,670	4,800

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021, nor for the year ended 30 June 2020.

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	394,726	439,143
Social security costs	12,701	14,480
Other pension costs	5,904	5,131
	413,331	458,754

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

	2021	2020
Management and administration	9	9
Instructors and support	60	76
	69	85

No employees received emoluments in excess of £60,000.

Total key management personnel remuneration benefits were £35,377 (£32,640 - 2020)

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	105,035	-	105,035
Charitable activities			
Leisure centre	733,845	-	733,845
Other trading activities	15,364	-	15,364
Investment income	1,659	-	1,659
Total	855,903	-	855,903
EXPENDITURE ON			
Raising funds	7,864	-	7,864
Charitable activities			
Leisure centre	928,343	-	928,343
Project costs	120,238	-	120,238
Total	1,056,445	-	1,056,445
NET INCOME/(EXPENDITURE)	(200,542)	-	(200,542)

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	294,386	-	294,386
TOTAL FUNDS CARRIED FORWARD	93,844	-	93,844

13. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 July 2020 and 30 June 2021	22,549	80,476	11,142	114,167
DEPRECIATION				
At 1 July 2020 and 30 June 2021	-	80,476	11,142	91,618
NET BOOK VALUE				
At 30 June 2021	22,549	-	-	22,549
At 30 June 2020	22,549	-	-	22,549

The land originally leased by Bollington Health & Leisure from Cheshire East Borough Council has been leased from Cheshire East Borough Council to Bollington Town Council who have therefore become Landlord to the Bollington Health & Leisure Lease with effect from 27 April 2017. Bollington Town Council have determined not to impose any ground rent for the Lease of Bollington Leisure Centre. The lease term is due to expire in 2033. The Leisure Centre constructed on this site comprises facilities for swimming, squash, fitness and other sporting, health and social activities. The building is owned by the charity. All the building costs have been fully depreciated as stated in note 1.

14. STOCKS

	2021 £	2020 £
Stocks	2,830	2,133

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	9,471	1,187
Other debtors	165	4,000
Accrued income	18,552	-
Prepayments	13,570	13,195
	41,758	18,382

continued...

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	15,960	4,132
Social security and other taxes	-	3,047
Deferred income	75,104	75,854
Accrued expenses	38,820	9,643
	129,884	92,676

17. MOVEMENT IN FUNDS

	At 1.7.20	Net movement in funds	At 30.6.21
	£	£	£
Unrestricted funds			
General fund	93,844	69,328	163,172
TOTAL FUNDS	93,844	69,328	163,172

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	780,507	(711,179)	69,328
TOTAL FUNDS	780,507	(711,179)	69,328

Comparatives for movement in funds

	At 1.7.19	Net movement in funds	At 30.6.20
	£	£	£
Unrestricted funds			
General fund	294,386	(200,542)	93,844
TOTAL FUNDS	294,386	(200,542)	93,844

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	855,903	(1,056,445)	(200,542)
TOTAL FUNDS	855,903	(1,056,445)	(200,542)

continued...

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.19	Net movement in funds	At 30.6.21
	£	£	£
Unrestricted funds			
General fund	294,386	(131,214)	163,172
TOTAL FUNDS	294,386	(131,214)	163,172

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,636,410	(1,767,624)	(131,214)
TOTAL FUNDS	1,636,410	(1,767,624)	(131,214)

18. RELATED PARTY DISCLOSURES

Two members of the senior management team, each have close family members who are employees of the charity.

There were no further related party transactions in the year.

19. LIABILITY OF MEMBERS

The liability of the members is limited by guarantee.

Under clause 3 of the Articles of Association all members undertake to contribute to the assets of the Charitable Company such an amount as may be required, not exceeding £10, in the event of it being wound up during the period of membership or within one year after ceasing to be a member.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	(47,198)	11,979
Grants	317,909	93,056
	270,711	105,035
Other trading activities		
Fundraising events	7,727	15,364
Investment income		
Deposit account interest	37	1,659
Charitable activities		
Leisure centre income	502,032	733,845
Total incoming resources	780,507	855,903
EXPENDITURE		
Raising donations and legacies		
Lottery prizes	350	-
Other trading activities		
Purchases	3,648	7,864
Charitable activities		
Wages	394,726	439,143
Social security	12,701	14,480
Pensions	5,904	5,131
Rates and water	6,113	15,261
Insurance	14,028	17,439
Light and heat	41,190	52,488
Telephone	1,231	1,698
Postage and stationery	1,600	2,627
Advertising	1,321	4,803
Sundries	1,330	1,874
Bank charges	353	122
Credit card charges	3,918	2,871
Travel expenses	15	3,134
Repairs and maintenance	25,911	28,810
Computer costs	18,428	18,631
Security costs	5,830	4,299
Legal and professional fees	2,550	2,515
Purchases	133,191	276,251
Project costs	20,236	120,238
Instructors' fees	7,228	29,622
Covid admin	2,707	-
	700,511	1,041,437
Support costs		

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2021

	2021 £	2020 £
Support costs		
Governance costs		
Auditors' remuneration	5,670	4,800
Accountancy and legal fees	1,000	800
Disclosure and Barring Service checks	-	1,544
	6,670	7,144
Total resources expended	711,179	1,056,445
Net income/(expenditure)	69,328	(200,542)

This page does not form part of the statutory financial statements