

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

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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.

Bollington Health & Leisure

Report of the Trustees for the Year Ended 30 June 2025

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.

Bollington Health & Leisure

Report of the Trustees for the Year Ended 30 June 2025

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)

Bollington Health & Leisure

Report of the Trustees for the Year Ended 30 June 2025

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.

Bollington Health & Leisure

**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:

A handwritten signature in black ink, appearing to be 'K West', written over a horizontal line.

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.

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

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.

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

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 account 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

Bollington Health & Leisure

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

		Unrestricted fund £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
	Notes				
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	<u>15,098</u>	<u>-</u>	<u>15,098</u>	<u>9,413</u>
Total		<u>929,662</u>	<u>4,534</u>	<u>934,196</u>	<u>946,067</u>
EXPENDITURE ON					
Raising funds	6	12,804	-	12,804	10,594
Charitable activities	7				
Leisure centre		<u>850,519</u>	<u>3,615</u>	<u>854,134</u>	<u>881,114</u>
Total		<u>863,323</u>	<u>3,615</u>	<u>866,938</u>	<u>891,708</u>
NET INCOME		66,339	919	67,258	54,359
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>358,499</u>	<u>-</u>	<u>358,499</u>	<u>304,140</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>424,838</u></u>	<u><u>919</u></u>	<u><u>425,757</u></u>	<u><u>358,499</u></u>

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.

Bollington Health & Leisure

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		<u>487,142</u>	<u>919</u>	<u>488,061</u>	<u>426,090</u>
		523,754	919	524,673	516,669
CREDITORS					
Amounts falling due within one year	17	<u>(121,465)</u>	-	<u>(121,465)</u>	<u>(180,719)</u>
NET CURRENT ASSETS		<u>402,289</u>	<u>919</u>	<u>403,208</u>	<u>335,950</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>424,838</u>	<u>919</u>	<u>425,757</u>	<u>358,499</u>
NET ASSETS		<u>424,838</u>	<u>919</u>	<u>425,757</u>	<u>358,499</u>
FUNDS	19				
Unrestricted funds				424,838	358,499
Restricted funds				<u>919</u>	<u>-</u>
TOTAL FUNDS				<u>425,757</u>	<u>358,499</u>

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.83

.....
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	<u>46,873</u>	<u>7,877</u>
Net cash provided by operating activities		<u>46,873</u>	<u>7,877</u>
Cash flows from investing activities			
Interest received		<u>15,098</u>	<u>9,413</u>
Net cash provided by investing activities		<u>15,098</u>	<u>9,413</u>
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	<u>426,090</u>	<u>408,800</u>
Cash and cash equivalents at the end of the reporting period	2	<u>488,061</u>	<u>426,090</u>

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	<u>(59,254)</u>	<u>16,624</u>
Net cash provided by operations	<u><u>46,873</u></u>	<u><u>7,877</u></u>

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	<u>426,090</u>	<u>61,971</u>	<u>488,061</u>
	<u>426,090</u>	<u>61,971</u>	<u>488,061</u>
Total	<u><u>426,090</u></u>	<u><u>61,971</u></u>	<u><u>488,061</u></u>

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.

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

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.

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

2. DONATIONS AND LEGACIES

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

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	<u>3,409</u>	<u>-</u>
	<u>6,534</u>	<u>51,737</u>

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

	30.6.25	30.6.24
	£	£
Deposit account interest	<u>15,098</u>	<u>9,413</u>

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	<u>74,029</u>	<u>72,594</u>
		<u>893,056</u>	<u>861,377</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

6. RAISING FUNDS

Raising funds

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

7. CHARITABLE ACTIVITIES COSTS

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

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	<u>140</u>	<u>-</u>
	<u>25,862</u>	<u>74,408</u>

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	<u>5,727</u>	<u>9,825</u>	<u>15,552</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

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	<u>1,620</u>	<u>1,000</u>

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	<u>7,745</u>	<u>7,025</u>
	<u>531,953</u>	<u>488,853</u>

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	<u>69</u>	<u>61</u>
	<u>77</u>	<u>70</u>

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).

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

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	<u>9,413</u>	<u>-</u>	<u>9,413</u>
Total	<u>895,330</u>	<u>50,737</u>	<u>946,067</u>
 EXPENDITURE ON			
Raising funds	10,594	-	10,594
Charitable activities			
Leisure centre	<u>830,377</u>	<u>50,737</u>	<u>881,114</u>
Total	<u>840,971</u>	<u>50,737</u>	<u>891,708</u>
 NET INCOME	54,359	-	54,359
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>304,140</u>	<u>-</u>	<u>304,140</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>358,499</u></u>	<u><u>-</u></u>	<u><u>358,499</u></u>

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.

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

14. TANGIBLE FIXED ASSETS

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

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	<u>2,840</u>	<u>3,081</u>

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	<u>21,903</u>	<u>20,013</u>
	<u>33,772</u>	<u>87,498</u>

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	<u>106,811</u>	<u>126,129</u>
	<u>121,465</u>	<u>180,719</u>

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	<u>64,087</u>	<u>935</u>
Deferred income c/fwd to next year	<u>64,087</u>	<u>91,077</u>

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.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

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	<u>6,377</u>	<u>-</u>
	<u>10,080</u>	<u>-</u>

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	<u>358,499</u>	<u>67,258</u>	<u>425,757</u>

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	<u>3,409</u>	<u>(2,490)</u>	<u>919</u>
	<u>4,534</u>	<u>(3,615)</u>	<u>919</u>
TOTAL FUNDS	<u>934,196</u>	<u>(866,938)</u>	<u>67,258</u>

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	<u>304,140</u>	<u>54,359</u>	<u>358,499</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

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	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>
	<u>50,737</u>	<u>(50,737)</u>	<u>-</u>
TOTAL FUNDS	<u>946,067</u>	<u>(891,708)</u>	<u>54,359</u>

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	<u>304,140</u>	<u>121,617</u>	<u>425,757</u>

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	<u>3,409</u>	<u>(2,490)</u>	<u>919</u>
	<u>55,271</u>	<u>(54,352)</u>	<u>919</u>
TOTAL FUNDS	<u>1,880,263</u>	<u>(1,758,646)</u>	<u>121,617</u>

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.

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

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	<u>6,534</u>	<u>51,737</u>
	9,366	55,082
Other trading activities		
Fundraising events	620	2,325
Reception income	<u>16,056</u>	<u>17,870</u>
	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	<u>74,029</u>	<u>72,594</u>
	<u>893,056</u>	<u>861,377</u>
Total incoming resources	934,196	946,067
EXPENDITURE		
Raising funds		
Purchases for resale	10,700	8,180
Advertising	<u>2,104</u>	<u>2,414</u>
	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	<u>797,847</u>	<u>831,687</u>

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	<u>4,996</u>	<u>3,989</u>
	838,582	868,096
Support costs		
Other		
Telephone	1,472	1,662
Postage and stationery	4,107	4,349
Travelling	<u>148</u>	<u>153</u>
	5,727	6,164
Governance costs		
Auditors' remuneration	8,820	6,800
DBS checks	<u>1,005</u>	<u>54</u>
	<u>9,825</u>	<u>6,854</u>
Total resources expended	<u>866,938</u>	<u>891,708</u>
Net income	<u><u>67,258</u></u>	<u><u>54,359</u></u>