

REGISTERED COMPANY NUMBER: 05511166 (England and Wales)
REGISTERED CHARITY NUMBER: 1095693

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2025
for
Chester Boxers Limited

Kinsella Clarke Limited
61 Stanley Road
Bootle
Merseyside
L20 7BZ

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for the Year Ended 31 July 2025**

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**Report of the Trustees
for the Year Ended 31 July 2025**

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 31 July 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to continue the promotion of community participation and education in healthy recreation, in particular, by the provision of facilities for boxing and martial arts.

FINANCIAL REVIEW

Financial position

The Charity has maintained its financial position in the year, despite ongoing rises in minimum wage, heat and light, together with expenses generally.

The Charity is happy that it has sufficient reserves and activity to maintain the furtherance of its objectives in the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05511166 (England and Wales)

Registered Charity number

1095693

Registered office

Unit 3, Lightfoot Business Centre
Cestrian Court
Lightfoot Street
Chester
CH2 3AD

Trustees

S Goodwin
P Brocklehurst
K P Sweeney
C Kappler

Company Secretary

C Kappler

Independent Examiner

Paul Simmons FCA
Kinsella Clarke Limited
61 Stanley Road
Bootle
Merseyside
L20 7BZ

Approved by order of the board of trustees on 29 April 2026 and signed on its behalf by:

Chester Boxers Limited

A handwritten signature in black ink, appearing to read 'S Goodwin', written over a horizontal line.

**Report of the Trustees
for the Year Ended 31 July 2025**

S Goodwin - Trustee

**Independent Examiner's Report to the Trustees of
Chester Boxers Limited**

Independent examiner's report to the trustees of Chester Boxers Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

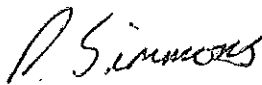
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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

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

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



Paul Simmons FCA

Kinsella Clarke Limited
61 Stanley Road
Bootle
Merseyside
L20 7BZ

29 April 2026

**Statement of Financial Activities
for the Year Ended 31 July 2025**

		31.7.25 Unrestricted fund £	31.7.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		53,404	36,750
Other trading activities	2	11,643	14,577
Total		<u>65,047</u>	<u>51,327</u>
 EXPENDITURE ON			
Raising funds	3	48,298	52,175
Other		15,275	20,389
Total		<u>63,573</u>	<u>72,564</u>
 NET INCOME/(EXPENDITURE)		1,474	(21,237)
 RECONCILIATION OF FUNDS			
Total funds brought forward		24,108	45,345
 TOTAL FUNDS CARRIED FORWARD		<u><u>25,582</u></u>	<u><u>24,108</u></u>

Balance Sheet
31 July 2025

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
FIXED ASSETS			
Tangible assets	8	45,513	60,788
CURRENT ASSETS			
Stocks	9	1,500	1,500
Debtors	10	254	254
Cash at bank and in hand		3,321	1,622
		<u>5,075</u>	<u>3,376</u>
CREDITORS			
Amounts falling due within one year	11	(25,006)	(40,056)
NET CURRENT ASSETS		<u>(19,931)</u>	<u>(36,680)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		25,582	24,108
NET ASSETS		<u>25,582</u>	<u>24,108</u>
FUNDS	13		
Unrestricted funds		25,582	24,108
TOTAL FUNDS		<u>25,582</u>	<u>24,108</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

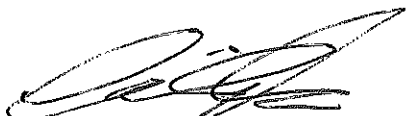
Balance Sheet - continued
31 July 2025

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 29 April 2026 and were signed on its behalf by:



S Goodwin - Trustee



C Kappler - Trustee

**Notes to the Financial Statements
for the Year Ended 31 July 2025**

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 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

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

Improvements to property	- 20% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 20% on cost
Motor vehicles	- 15% on reducing balance

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.

Hire purchase and leasing commitments

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

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

2. OTHER TRADING ACTIVITIES

	31.7.25	31.7.24
	£	£
Shop income	<u>11,643</u>	<u>14,577</u>

3. RAISING FUNDS

Raising donations and legacies

	31.7.25	31.7.24
	£	£
Support costs	<u>25,532</u>	<u>4,463</u>

Investment management costs

	31.7.25	31.7.24
	£	£
Staff costs	<u>14,007</u>	<u>18,016</u>

Aggregate amounts

<u>48,298</u>	<u>52,175</u>
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4. NET INCOME/(EXPENDITURE)

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

	31.7.25	31.7.24
	£	£
Depreciation - owned assets	15,275	20,389
Hire of plant and machinery	<u>-</u>	<u>1,054</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

During the year one of the Trustees received salary and pension contributions of £14,006.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

6. STAFF COSTS

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

	31.7.25	31.7.24
Support staff	<u>1</u>	<u>1</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Unrestricted
fund
£

INCOME AND ENDOWMENTS FROM

Donations and legacies

36,750

Other trading activities

14,577

Total

51,327

EXPENDITURE ON

Raising funds

52,175

Other

20,389

Total

72,564

NET INCOME/(EXPENDITURE)

(21,237)

RECONCILIATION OF FUNDS

Total funds brought forward

45,345

TOTAL FUNDS CARRIED FORWARD

24,108

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 August 2024 and 31 July 2025	12,210	276,448	11,457	3,840	303,955
DEPRECIATION					
At 1 August 2024	12,210	216,288	11,291	3,378	243,167
Charge for year	-	15,040	166	69	15,275
At 31 July 2025	12,210	231,328	11,457	3,447	258,442
NET BOOK VALUE					
At 31 July 2025	-	45,120	-	393	45,513
At 31 July 2024	-	60,160	166	462	60,788

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

9. STOCKS

	31.7.25	31.7.24
	£	£
Stocks	<u>1,500</u>	<u>1,500</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Prepayments and accrued income	<u>254</u>	<u>254</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Other loans (see note 12)	12,900	30,800
Social security and other taxes	798	3,198
VAT	5,748	-
Other creditors	339	339
Accrued expenses	<u>5,221</u>	<u>5,719</u>
	<u>25,006</u>	<u>40,056</u>

12. LOANS

An analysis of the maturity of loans is given below:

	31.7.25	31.7.24
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>12,900</u>	<u>30,800</u>

13. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	24,108	1,474	25,582
	<u>24,108</u>	<u>1,474</u>	<u>25,582</u>
TOTAL FUNDS	<u>24,108</u>	<u>1,474</u>	<u>25,582</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,047	(63,573)	1,474
	<u>65,047</u>	<u>(63,573)</u>	<u>1,474</u>
TOTAL FUNDS	<u>65,047</u>	<u>(63,573)</u>	<u>1,474</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

13. MOVEMENT IN FUNDS -- continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	45,345	(21,237)	24,108
TOTAL FUNDS	<u>45,345</u>	<u>(21,237)</u>	<u>24,108</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,327	(72,564)	(21,237)
TOTAL FUNDS	<u>51,327</u>	<u>(72,564)</u>	<u>(21,237)</u>

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

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	45,345	(19,763)	25,582
TOTAL FUNDS	<u>45,345</u>	<u>(19,763)</u>	<u>25,582</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	116,374	(136,137)	(19,763)
TOTAL FUNDS	<u>116,374</u>	<u>(136,137)</u>	<u>(19,763)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

**Detailed Statement of Financial Activities
for the Year Ended 31 July 2025**

31.7.25 31.7.24
£ £

INCOME AND ENDOWMENTS

Donations and legacies

Gifts	1	-
Donations	13,159	1,500
Gift aid	3,275	100
Grants	-	499
Subscriptions	36,969	34,651
	<hr/>	<hr/>
	53,404	36,750

Other trading activities

Shop income	11,643	14,577
	<hr/>	<hr/>

Total incoming resources	65,047	51,327
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EXPENDITURE

Other trading activities

Opening stock	1,500	1,430
Purchases	8,191	8,942
Closing stock	(1,500)	(1,500)
	<hr/>	<hr/>
	8,191	8,872

Investment management costs

Staff costs	14,007	18,016
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Other

Plant and machinery	15,040	20,054
Fixtures and fittings	166	253
Motor vehicles	69	82
	<hr/>	<hr/>
	15,275	20,389

Support costs

Management

Advertising	-	1,054
Rent and rates	15,182	14,075
Light and heat	3,450	1,278
Telephone and internet	1,445	494
Postage and stationery	-	87
Subscriptions	149	706
Travel and subsistence	-	57
Gym maintenance and sundry	2,926	1,298
No description	1,914	2,829
	<hr/>	<hr/>
	25,066	21,878

Other 2

HMRC interest	-	16
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**Detailed Statement of Financial Activities
for the Year Ended 31 July 2025**

	31.7.25 £	31.7.24 £
Other 2		
Governance costs		
Professional fees	84	1,671
Accountancy fees	950	1,722
	<u>1,034</u>	<u>3,393</u>
Total resources expended	<u>63,573</u>	<u>72,564</u>
Net income/(expenditure)	<u><u>1,474</u></u>	<u><u>(21,237)</u></u>