

REGISTERED CHARITY NUMBER: 1125545

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 26 June 2024  
for  
Deva Boxing Centre

Johnstone Howell & Co  
104 Whitby Road  
Ellesmere Port  
Cheshire  
CH65 0AB

Deva Boxing Centre

Contents of the Financial Statements  
for the Year Ended 26 June 2024

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10

Deva Boxing Centre

Report of the Trustees  
for the Year Ended 26 June 2024

The trustees present their report with the financial statements of the charity for the year ended 26 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The promotion of community participation in healthy recreation in particular by the provision of facilities for the participation in amateur boxing.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1125545

**Principal address**

3D Chester Bank Business Centre  
River Lane  
Saltney  
Chester  
CH4 8SL

**Trustees**

J Moss

C J Black (resigned 5/6/24)

G Mansfield (resigned 18/10/23)

Ms C Carr (appointed 18/10/23)

D I. Snelgrove (appointed 5/6/24)

**Independent Examiner**

A M Bagnall

Johnstone Howell & Co

104 Whitby Road

Ellesmere Port

Cheshire

CH65 0AB

**TANGIBLE FIXED ASSETS**

The significant tangible fixed assets of the charity comprise of two boxing rings and associated boxing and gym equipment. These items were donated to the charity in 2008.

Recent grant funding, including amounts received from Sports Wales, have enabled the charity to further improve the available sporting facilities.

Approved by order of the board of trustees on 16 January 2025 and signed on its behalf by:



Ms C Carr - Trustee

Independent Examiner's Report to the Trustees of  
Deva Boxing Centre

**Independent examiner's report to the trustees of Deva Boxing Centre**

I report to the charity trustees on my examination of the accounts of Deva Boxing Centre (the Trust) for the year ended 26 June 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

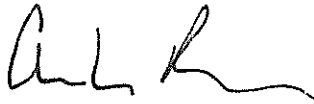
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



A M Bagnall

Johnstone Howell & Co  
104 Whitby Road  
Ellesmere Port  
Cheshire  
CH65 0AB

16 January 2025

Deva Boxing Centre

Statement of Financial Activities  
for the Year Ended 26 June 2024

		2024	2023
		Unrestricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		21,243	25,766
Other trading activities	2	9,245	9,690
<b>Total</b>		<u>30,488</u>	<u>35,456</u>
 <b>EXPENDITURE ON</b>			
Raising funds		7,110	11,550
<b>Charitable activities</b>			
Participation in amateur boxing		22,067	22,696
Other		426	426
<b>Total</b>		<u>29,603</u>	<u>34,672</u>
 <b>NET INCOME</b>		885	784
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		14,309	13,525
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>15,194</u></u>	<u><u>14,309</u></u>

The notes form part of these financial statements

Deva Boxing Centre

Balance Sheet  
26 June 2024

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	5	3,111	2,494
<b>CURRENT ASSETS</b>			
Cash at bank		12,533	13,081
<b>CREDITORS</b>			
Amounts falling due within one year	6	(450)	(1,266)
<b>NET CURRENT ASSETS</b>		<u>12,083</u>	<u>11,815</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>15,194</u>	<u>14,309</u>
<b>NET ASSETS</b>		<u>15,194</u>	<u>14,309</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>15,194</u>	<u>14,309</u>
<b>TOTAL FUNDS</b>		<u>15,194</u>	<u>14,309</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 January 2025 and were signed on its behalf by:



C Carr - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 26 June 2024

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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 leasehold property	- in accordance with the lease period
Gym equipment	- 20% on cost
Fixtures and fittings	- 20% on cost

**Taxation**

The charity is exempt from 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.

Deva Boxing Centre

Notes to the Financial Statements - continued  
for the Year Ended 26 June 2024

**2. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Boxing events and shows	2,595	2,640
Sponsorships	6,650	7,050
	<u>9,245</u>	<u>9,690</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 26 June 2024 nor for the year ended 26 June 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 26 June 2024 nor for the year ended 26 June 2023.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	25,766
Other trading activities	9,690
<b>Total</b>	<u>35,456</u>
<b>EXPENDITURE ON</b>	
Raising funds	11,550
<b>Charitable activities</b>	
Participation in amateur boxing	22,696
Other	426
<b>Total</b>	<u>34,672</u>
<b>NET INCOME</b>	784
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	13,525
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>14,309</u></u>



Deva Boxing Centre

Notes to the Financial Statements - continued  
for the Year Ended 26 June 2024

**5. TANGIBLE FIXED ASSETS**

	Improvements to leasehold property £	Gym equipment £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 27 June 2023	6,650	19,918	5,597	32,165
Additions	-	1,348	-	1,348
At 26 June 2024	6,650	21,266	5,597	33,513
<b>DEPRECIATION</b>				
At 27 June 2023	6,649	19,906	3,116	29,671
Charge for year		22	709	731
At 26 June 2024	6,649	19,928	3,825	30,402
<b>NET BOOK VALUE</b>				
At 26 June 2024	1	1,338	1,772	3,111
At 26 June 2023	1	12	2,481	2,494

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other creditors	450	1,266

**7. MOVEMENT IN FUNDS**

	At 27.6.23 £	Net movement in funds £	At 26.6.24 £
<b>Unrestricted funds</b>			
General fund	14,309	885	15,194
<b>TOTAL FUNDS</b>	14,309	885	15,194

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	30,488	(29,603)	885
<b>TOTAL FUNDS</b>	30,488	(29,603)	885

Deva Boxing Centre

Notes to the Financial Statements - continued  
for the Year Ended 26 June 2024

**7. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 27.6.22 £	Net movement in funds £	At 26.6.23 £
<b>Unrestricted funds</b>			
General fund	13,525	784	14,309
<b>TOTAL FUNDS</b>	<u>13,525</u>	<u>784</u>	<u>14,309</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	35,456	(34,672)	784
<b>TOTAL FUNDS</b>	<u>35,456</u>	<u>(34,672)</u>	<u>784</u>

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

	At 27.6.22 £	Net movement in funds £	At 26.6.24 £
<b>Unrestricted funds</b>			
General fund	13,525	1,669	15,194
<b>TOTAL FUNDS</b>	<u>13,525</u>	<u>1,669</u>	<u>15,194</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 £
<b>Unrestricted funds</b>			
General fund	65,944	(64,275)	1,669
<b>TOTAL FUNDS</b>	<u>65,944</u>	<u>(64,275)</u>	<u>1,669</u>

Deva Boxing Centre

Notes to the Financial Statements - continued  
for the Year Ended 26 June 2024

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 26 June 2024.

Deva Boxing Centre

Detailed Statement of Financial Activities  
for the Year Ended 26 June 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	3,000	-
Admissions	18,243	25,766
	<hr/> 21,243	<hr/> 25,766
<b>Other trading activities</b>		
Boxing events and shows	2,595	2,640
Sponsorships	6,650	7,050
	<hr/> 9,245	<hr/> 9,690
<b>Total incoming resources</b>	30,488	35,456
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	4,520	9,750
Pensions	-	482
	<hr/> 4,520	<hr/> 10,232
<b>Other trading activities</b>		
Licences and insurance	2,590	1,318
<b>Charitable activities</b>		
Rent and service charges	12,906	13,506
Light and heat	5,625	4,777
Telephone and internet	338	661
Postage and stationery	242	-
Repairs and maintenance	2,225	2,562
Gym equipment	22	300
Fixtures and fittings	709	890
	<hr/> 22,067	<hr/> 22,696
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	426	426
	<hr/> 29,603	<hr/> 34,672
<b>Total resources expended</b>		
<b>Net income</b>	<hr/> 885	<hr/> 784

This page does not form part of the statutory financial statements