

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 26 June 2025
for
Deva Boxing Centre

Johnstone Howell & Co
Unit 2
The Oaks
Stanney Mill Lane
Chester
Cheshire
CH2 4HY

Deva Boxing Centre

Contents of the Financial Statements
for the Year Ended 26 June 2025

	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 2025

The trustees present their report with the financial statements of the charity for the year ended 26 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) (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
Ms C Carr
D L Snelgrove

Independent Examiner

A M Bagnall
Johnstone Howell & Co
Unit 2
The Oaks
Stanney Mill Lane
Chester
Cheshire
CH2 4HY

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 8 December 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 2025.

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
Unit 2
The Oaks
Stanney Mill Lane
Chester
Cheshire
CH2 4HY

8 December 2025

Deva Boxing Centre

Statement of Financial Activities
for the Year Ended 26 June 2025

		2025	2024
		Unrestricted	Total funds
	Notes	fund	
		£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		24,031	21,243
Other trading activities	2	11,751	9,245
Total		<u>35,782</u>	<u>30,488</u>
 EXPENDITURE ON			
Raising funds		2,025	7,110
Charitable activities			
Participation in amateur boxing		26,080	22,067
Other		469	426
Total		<u>28,574</u>	<u>29,603</u>
 NET INCOME		7,208	885
 RECONCILIATION OF FUNDS			
Total funds brought forward		15,194	14,309
 TOTAL FUNDS CARRIED FORWARD		<u><u>22,402</u></u>	<u><u>15,194</u></u>

The notes form part of these financial statements

Deva Boxing Centre

Balance Sheet
26 June 2025

		2025	2024
		Unrestricted	Total funds
		fund	
	Notes	£	£
FIXED ASSETS			
Tangible assets	5	2,132	3,111
CURRENT ASSETS			
Cash at bank		20,745	12,533
CREDITORS			
Amounts falling due within one year	6	(475)	(450)
NET CURRENT ASSETS		<u>20,270</u>	<u>12,083</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		22,402	15,194
NET ASSETS		<u>22,402</u>	<u>15,194</u>
FUNDS	7		
Unrestricted funds		22,402	15,194
TOTAL FUNDS		<u>22,402</u>	<u>15,194</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 December 2025 and were signed on its behalf by:

C Carr - Trustee



The notes form part of these financial statements

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 2025

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Boxing events and shows	5,845	2,595
Sponsorships	5,906	6,650
	<u>11,751</u>	<u>9,245</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 26 June 2025 nor for the year ended 26 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 26 June 2025 nor for the year ended 26 June 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	21,243
Other trading activities	9,245
Total	<u>30,488</u>
EXPENDITURE ON	
Raising funds	7,110
Charitable activities	
Participation in amateur boxing	22,067
Other	426
Total	<u>29,603</u>
NET INCOME	885
RECONCILIATION OF FUNDS	
Total funds brought forward	14,309
TOTAL FUNDS CARRIED FORWARD	<u>15,194</u>

Deva Boxing Centre

Notes to the Financial Statements - continued
for the Year Ended 26 June 2025

5. TANGIBLE FIXED ASSETS

	Improvements to leasehold property £	Gym equipment £	Fixtures and fittings £	Totals £
COST				
At 27 June 2024 and 26 June 2025	6,650	21,266	5,597	33,513
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 27 June 2024	6,649	19,928	3,825	30,402
Charge for year	-	270	709	979
	<hr/>	<hr/>	<hr/>	<hr/>
At 26 June 2025	6,649	20,198	4,534	31,381
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 26 June 2025	1	1,068	1,063	2,132
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 26 June 2024	1	1,338	1,772	3,111
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	475	450
	<hr/> <hr/>	<hr/> <hr/>

7. MOVEMENT IN FUNDS

	At 27.6.24 £	Net movement in funds £	At 26.6.25 £
Unrestricted funds			
General fund	15,194	7,208	22,402
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	15,194	7,208	22,402
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,782	(28,574)	7,208
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	35,782	(28,574)	7,208
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued
for the Year Ended 26 June 2025

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

	At 27.6.23 £	Net movement in funds £	At 26.6.25 £
Unrestricted funds			
General fund	14,309	8,093	22,402
TOTAL FUNDS	<u>14,309</u>	<u>8,093</u>	<u>22,402</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	66,270	(58,177)	8,093
TOTAL FUNDS	<u>66,270</u>	<u>(58,177)</u>	<u>8,093</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 26 June 2025.

Deva Boxing Centre

Detailed Statement of Financial Activities
for the Year Ended 26 June 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	-	3,000
Admissions	24,031	18,243
	<hr/> 24,031	<hr/> 21,243
Other trading activities		
Boxing events and shows	5,845	2,595
Sponsorships	5,906	6,650
	<hr/> 11,751	<hr/> 9,245
Total incoming resources	35,782	30,488
 EXPENDITURE		
Raising donations and legacies		
Wages	-	4,520
Other trading activities		
Licences and insurance	2,025	2,590
Charitable activities		
Rent and service charges	15,037	12,906
Light and heat	3,598	5,625
Telephone and internet	-	338
Postage and stationery	327	242
Repairs and maintenance	4,879	2,225
Cleaning	1,260	-
Gym equipment	270	22
Fixtures and fittings	709	709
	<hr/> 26,080	<hr/> 22,067
Support costs		
Governance costs		
Accountancy	469	426
	<hr/> 28,574	<hr/> 29,603
Total resources expended		
	<hr/> 7,208	<hr/> 885
Net income	<hr/> <hr/> 7,208	<hr/> <hr/> 885

This page does not form part of the statutory financial statements