

MOSS SIDE FIRE STATION BOXING CLUB CIO

England & Wales · Charity number 1181405

Details

Status Registered

Legal form CIO

Registered 2019-01-03

Register [View on the Charity Commission register](#)

Contact

Address Moss Side Fire Station Boxing Club
Moss Side Fire Station
9 Denhill Road
Manchester
M15 5NR

Phone 01616085215

Email redjoe@hotmail.co.uk

Website www.mosssidefirebox.com

Activities

Objects: THE OBJECTS OF THE CIO ARE:3.1 TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION, PRIMARILY FOR THE BENEFIT OF THE INHABITANTS OF MOSS SIDE, HULME, GREATER MANCHESTER AND THE SURROUNDING AREAS, BY PROVIDING FACILITIES AND OPPORTUNITIES FOR AMATEUR BOXING AND OTHER ACTIVITIES CAPABLE OF IMPROVING PHYSICAL HEALTH;3.2 TO ADVANCE THE EDUCATION OF THE INHABITANTS OF MOSS SIDE, HULME, GREATER MANCHESTER AND THE SURROUNDING AREAS IN SUCH WAYS AS THE CHARITY TRUSTEES THINK, INCLUDING DEVELOPING THEIR MENTAL, PHYSICAL AND MORAL CAPABILITIES THROUGH LEISURE TIME ACTIVITIES;3.3 TO ACT AS A RESOURCE FOR PEOPLE LIVING IN MOSS SIDE, HULME, GREATER MANCHESTER AND THE SURROUNDING AREAS BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF:3.3.1 ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;3.3.2 ADVANCING EDUCATION;3.3.3 RELIEVING UNEMPLOYMENT;3.3.4 REDUCING CRIME AND ANTI-SOCIAL BEHAVIOUR.3.4 ANY EXCLUSIVELY CHARITABLE PURPOSES ACCORDING TO THE LAW OF ENGLAND AND WALES THAT THE CHARITY TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION DETERMINE FROM TIME TO TIME.

Activities: Providing boxing training for adults and children, as well as the provision of travel to competitions. Providing use of the facilities for fitness training for groups from local schools, and for children and young people who are not in education and training. Providing support for individuals with the provision of equipment, clothing and financial support to aid in their education or training.

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** THE INHABITANTS OF MOSS SIDE, HULME, GREATER MANCHESTER AND THE SURROUNDING AREAS
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£180,576	£80,811	-	-
2023-12-31	£340,927	£84,975	-	-
2022-12-31	£183,149	£94,219	-	-
2021-12-31	£61,353	£47,246	-	-
2020-12-31	£45,885	£35,560	-	-

Trustees

Name	Role	Appointed
Eamon Gall	Chair	2019-04-01
Charlotte Gilley		
Emma Carolyn Potts		2024-12-05
Gary Jones		2024-12-05
KATE CHARLOTTE ALLELY		2019-01-03
Siobhan Gall		2022-05-24

MOSS SIDE FIRE STATION BOXING CLUB CIO

England & Wales - Charity number 1181405

Accounts

**Report of the Trustees and
Financial Statements
for the Year Ended 31 December 2024
for
Moss Side Fire Station Boxing Club**

Boardman Conway
23A High Street
Weaverham
Northwich
Cheshire
CW8 3HA

Moss Side Fire Station Boxing Club

Contents of the Financial Statements for the Year Ended 31 December 2024

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Moss Side Fire Station Boxing Club

Report of the Trustees for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 objectives of the charity are primarily focused for the benefit of the inhabitants of Moss Side, Hulme, Greater Manchester and the surrounding areas. The objectives of the charity are:

- a) the promotion of community participation in healthy recreation by providing facilities and opportunities for amateur boxing and other activities capable of improving physical health.
- b) to advance the education, including developing their mental, physical and moral capabilities through leisure time activities.
- c) to act as a resource for people living in the area by providing advice and assistance, and organising programmes of physical, educational and other activities. The aim of this is to advance in life and help young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals. There are additional aims to advance education, relieve unemployment and reduce crime and anti-social behaviour.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has provided boxing training for adults and children, as well as the provision of travel to competitions using usually the club minibuss. This is not just for those taking part in the competition but also to encourage support for those taking part.

The charity has also the use of the facilities for fitness training for groups from local schools, as well as for children and young people who are not in education or training.

The charity has provided support for individuals with the provision of equipment, clothing and financial support to aid in their education or training.

FINANCIAL REVIEW

Reserves policy

The trustees have reviewed the reserves of the charity and have concluded that to allow the charity to be managed efficiently and to continue its current activities, unrestricted fund reserves should be not less than 6 months anticipated expenditure. On this basis the current requirement is £30,000 at 31 December 2024. The trustees have ringfenced £80,000 of unrestricted fund reserves towards the planned building of an extension to the club's existing premises. Actual free reserves at 31 December 2024 amounted to £131,266, which the trustees consider is a satisfactory level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

The charity is governed by the trustees who meet regularly throughout the year. The trustees have been selected for their experience and knowledge with regards the boxing club and within the surrounding community. All decisions are made by the trustees at their meetings. In planning the activities for the year the trustees have kept in mind the Charity Commissions guidelines on public benefit and the objectives of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1181405

Moss Side Fire Station Boxing Club

**Report of the Trustees
for the Year Ended 31 December 2024**

Principal address

Moss Side Fire Station
9 Denhill Road
Manchester
M15 5NR

Trustees

Ms K C Allely
P A Etches (resigned 1.3.25)
E Gall
Mrs C J Gilley
Ms S Gall
Ms E Potts (appointed 6.1.24)
G Jones (appointed 6.1.24)

Independent Examiner

Boardman Conway
23A High Street
Weaverham
Northwich
Cheshire
CW8 3HA

Approved by order of the board of trustees on 13 October 2025 and signed on its behalf by:

E Gall - Trustee

Independent Examiner's Report to the Trustees of Moss Side Fire Station Boxing Club

Independent examiner's report to the trustees of Moss Side Fire Station Boxing Club

I report to the charity trustees on my examination of the accounts of Moss Side Fire Station Boxing Club (the Trust) for the year ended 31 December 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.

Paul Barrett

Boardman Conway
23A High Street
Weaverham
Northwich
Cheshire
CW8 3HA

17 October 2025

Moss Side Fire Station Boxing Club

**Statement of Financial Activities
for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		98,162	81,765	179,927	340,635
Other income		649	-	649	292
Total		<u>98,811</u>	<u>81,765</u>	<u>180,576</u>	<u>340,927</u>
EXPENDITURE ON					
Raising funds		20,556	-	20,556	20,747
Charitable activities					
Community engagement		473	-	473	2,422
Member support		1,895	3,234	5,129	2,756
Equipment and clothing		7,908	1,370	9,278	7,725
Projects		-	-	-	9,083
Staffing costs		-	14,740	14,740	11,760
Other		18,989	11,646	30,635	30,482
Total		<u>49,821</u>	<u>30,990</u>	<u>80,811</u>	<u>84,975</u>
NET INCOME		48,990	50,775	99,765	255,952
RECONCILIATION OF FUNDS					
Total funds brought forward		162,276	281,061	443,337	187,385
TOTAL FUNDS CARRIED FORWARD		<u><u>211,266</u></u>	<u><u>331,836</u></u>	<u><u>543,102</u></u>	<u><u>443,337</u></u>

The notes form part of these financial statements

Moss Side Fire Station Boxing Club

**Balance Sheet
31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	4	131,082	303,749	434,831	379,053
CURRENT ASSETS					
Debtors	5	19,235	-	19,235	19,234
Cash at bank		62,029	28,087	90,116	46,545
		<u>81,264</u>	<u>28,087</u>	<u>109,351</u>	<u>65,779</u>
CREDITORS					
Amounts falling due within one year	6	(1,080)	-	(1,080)	(1,495)
NET CURRENT ASSETS					
		<u>80,184</u>	<u>28,087</u>	<u>108,271</u>	<u>64,284</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>211,266</u>	<u>331,836</u>	<u>543,102</u>	<u>443,337</u>
NET ASSETS					
		<u>211,266</u>	<u>331,836</u>	<u>543,102</u>	<u>443,337</u>
FUNDS					
Unrestricted funds	7			211,266	162,276
Restricted funds				331,836	281,061
TOTAL FUNDS					
				<u>543,102</u>	<u>443,337</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 October 2025 and were signed on its behalf by:

E Gall - Trustee

Moss Side Fire Station Boxing Club

Notes to the Financial Statements for the Year Ended 31 December 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.

Motor vehicles - 25% on reducing balance

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Moss Side Fire Station Boxing Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	91,913	248,722	340,635
Other income	292	-	292
Total	<u>92,205</u>	<u>248,722</u>	<u>340,927</u>
EXPENDITURE ON			
Raising funds	20,747	-	20,747
Charitable activities			
Community engagement	1,822	600	2,422
Member support	2,756	-	2,756
Equipment and clothing	7,525	200	7,725
Projects	9,083	-	9,083
Staffing costs	-	11,760	11,760
Other	19,007	11,475	30,482
Total	<u>60,940</u>	<u>24,035</u>	<u>84,975</u>
NET INCOME	31,265	224,687	255,952
RECONCILIATION OF FUNDS			
Total funds brought forward	131,011	56,374	187,385
TOTAL FUNDS CARRIED FORWARD	<u><u>162,276</u></u>	<u><u>281,061</u></u>	<u><u>443,337</u></u>

4. TANGIBLE FIXED ASSETS

	Long leasehold £	Motor vehicles £	Totals £
COST			
At 1 January 2024	344,628	50,070	394,698
Additions	64,384	-	64,384
At 31 December 2024	<u>409,012</u>	<u>50,070</u>	<u>459,082</u>
DEPRECIATION			
At 1 January 2024	-	15,645	15,645
Charge for year	-	8,606	8,606
At 31 December 2024	<u>-</u>	<u>24,251</u>	<u>24,251</u>
NET BOOK VALUE			
At 31 December 2024	<u><u>409,012</u></u>	<u><u>25,819</u></u>	<u><u>434,831</u></u>
At 31 December 2023	<u><u>344,628</u></u>	<u><u>34,425</u></u>	<u><u>379,053</u></u>

Moss Side Fire Station Boxing Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other debtors	1,000	999
VAT	18,235	18,235
	<u>19,235</u>	<u>19,234</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other creditors	1,080	1,495
	<u>1,080</u>	<u>1,495</u>

7. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	162,276	48,990	211,266
Restricted funds			
Small funds	-	7,923	7,923
Sports England	208,722	41,278	250,000
Minibus	32,355	(8,606)	23,749
BBC Children In Need	9,984	-	9,984
Angus Irvine	30,000	-	30,000
Peter Harrison Foundation	-	10,180	10,180
	<u>281,061</u>	<u>50,775</u>	<u>331,836</u>
TOTAL FUNDS	<u>443,337</u>	<u>99,765</u>	<u>543,102</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	98,811	(49,821)	48,990
Restricted funds			
Small funds	15,487	(7,564)	7,923
Sports England	41,278	-	41,278
Minibus	-	(8,606)	(8,606)
BBC Children In Need	10,000	(10,000)	-
Peter Harrison Foundation	15,000	(4,820)	10,180
	<u>81,765</u>	<u>(30,990)</u>	<u>50,775</u>
TOTAL FUNDS	<u>180,576</u>	<u>(80,811)</u>	<u>99,765</u>

Moss Side Fire Station Boxing Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	131,011	31,265	162,276
Restricted funds			
ESC Lottery	6,864	(6,864)	-
Sports England	-	208,722	208,722
Minibus	43,830	(11,475)	32,355
BBC Children In Need	5,680	4,304	9,984
Angus Irvine	-	30,000	30,000
	<u>56,374</u>	<u>224,687</u>	<u>281,061</u>
TOTAL FUNDS	<u>187,385</u>	<u>255,952</u>	<u>443,337</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,205	(60,940)	31,265
Restricted funds			
ESC Lottery	-	(6,864)	(6,864)
Sports England	208,722	-	208,722
Minibus	-	(11,475)	(11,475)
BBC Children In Need	10,000	(5,696)	4,304
Angus Irvine	30,000	-	30,000
	<u>248,722</u>	<u>(24,035)</u>	<u>224,687</u>
TOTAL FUNDS	<u>340,927</u>	<u>(84,975)</u>	<u>255,952</u>

Moss Side Fire Station Boxing Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

7. MOVEMENT IN FUNDS - continued

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	131,011	80,255	211,266
Restricted funds			
ESC Lottery	6,864	(6,864)	-
Small funds	-	7,923	7,923
Sports England	-	250,000	250,000
Minibus	43,830	(20,081)	23,749
BBC Children In Need	5,680	4,304	9,984
Angus Irvine	-	30,000	30,000
Peter Harrison Foundation	-	10,180	10,180
	<u>56,374</u>	<u>275,462</u>	<u>331,836</u>
TOTAL FUNDS	<u>187,385</u>	<u>355,717</u>	<u>543,102</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	191,016	(110,761)	80,255
Restricted funds			
ESC Lottery	-	(6,864)	(6,864)
Small funds	15,487	(7,564)	7,923
Sports England	250,000	-	250,000
Minibus	-	(20,081)	(20,081)
BBC Children In Need	20,000	(15,696)	4,304
Angus Irvine	30,000	-	30,000
Peter Harrison Foundation	15,000	(4,820)	10,180
	<u>330,487</u>	<u>(55,025)</u>	<u>275,462</u>
TOTAL FUNDS	<u>521,503</u>	<u>(165,786)</u>	<u>355,717</u>

Moss Side Fire Station Boxing Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Moss Side Fire Station Boxing Club**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,090	25,289
Grants	91,215	224,519
Subscriptions	31,081	25,368
Education services provided	9,340	10,920
Donated services and facilities	12,613	12,245
Fundraising events	26,588	42,294
	<hr/>	<hr/>
	179,927	340,635
Other income		
Bank interest receivable	649	292
	<hr/>	<hr/>
Total incoming resources	180,576	340,927
EXPENDITURE		
Raising donations and legacies		
Fundraising event costs	20,556	20,747
Charitable activities		
Community engagement	473	2,422
Trips	-	9,083
Club fees	1,895	1,770
Equipment	1,370	372
Clothing and kit	7,908	7,353
Club member support	3,234	986
Staffing costs	14,740	11,760
	<hr/>	<hr/>
	29,620	33,746
Support costs		
Finance		
Bank charges	246	32
Other		
Insurance	1,108	596
Postage and stationery	105	293
Sundries	369	301
Minibus and travel	8,256	5,958
Accountancy	1,080	1,050
Maintenance and cleaning	6,225	6,272
Utilities	4,640	4,505
Depreciation of motor vehicles	8,606	11,475
	<hr/>	<hr/>
	30,389	30,450
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Total resources expended	80,811	84,975
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Net income	99,765	255,952
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This page does not form part of the statutory financial statements

MOSS SIDE FIRE STATION BOXING CLUB CIO

England & Wales - Charity number 1181405

Accounts

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Moss Side Fire Station Boxing Club

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a) the promotion of community participation in healthy recreation by providing facilities and opportunities for amateur boxing and other activities capable of improving physical health.

b) to advance the education, including developing their mental, physical and moral capabilities through leisure time activities.

c) to act as a resource for people living in the area by providing advice and assistance, and organising programmes of physical, educational and other activities. The aim of this is to advance in life and help young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals. There are additional aims to advance education, relieve unemployment and reduce crime and anti-social behaviour.

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The charity has also the use of the facilities for fitness training for groups from local schools, as well as for children and young people who are not in education or training.

The charity has provided support for individuals with the provision of equipment, clothing and financial support to aid in their education or training.

In the past two years the charity has been engaged in delivering food to vulnerable families in the area, due to the impacts of COVID-19.

FINANCIAL REVIEW

Reserves policy

The trustees have reviewed the reserves of the charity and have concluded that to allow the charity to be managed efficiently and to continue its current activities, unrestricted fund reserves should be not less than 6 months anticipated expenditure. On this basis the current requirement is £30,000 at 31 December 2023. The trustees have ringfenced £50,000 of unrestricted fund reserves towards the planned building of an extension to the club's existing premises. Actual free reserves at 31 December 2023 amounted to £112,276, which the trustees consider is a satisfactory level.

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Governing document

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1181405

Moss Side Fire Station Boxing Club

**Report of the Trustees
for the Year Ended 31 December 2023**

Principal address

Moss Side Fire Station
9 Denhill Road
Manchester
M15 5NR

Trustees

T Judge (resigned 9.5.23)
Ms K C Allely
P A Etches
E Gall
Mrs C J Gilley
Ms S Gall
Ms E Potts (appointed 6.1.24)
G Jones (appointed 6.1.24)

Independent Examiner

Boardman Conway
23A High Street
Weaverham
Northwich
Cheshire
CW8 3HA

Approved by order of the board of trustees on 2 July 2024 and signed on its behalf by:

E Gall - Trustee

**Independent Examiner's Report to the Trustees of
Moss Side Fire Station Boxing Club**

Independent examiner's report to the trustees of Moss Side Fire Station Boxing Club

I report to the charity trustees on my examination of the accounts of Moss Side Fire Station Boxing Club (the Trust) for the year ended 31 December 2023.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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.

Paul Barrett

Boardman Conway
23A High Street
Weaverham
Northwich
Cheshire
CW8 3HA

2 July 2024

Moss Side Fire Station Boxing Club

Statement of Financial Activities for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		91,913	248,722	340,635	182,704
Other income		292	-	292	445
Total		<u>92,205</u>	<u>248,722</u>	<u>340,927</u>	<u>183,149</u>
EXPENDITURE ON					
Raising funds		20,747	-	20,747	16,382
Charitable activities					
Community engagement		1,822	600	2,422	2,863
Member support		2,756	-	2,756	1,529
Equipment and clothing		7,525	200	7,725	15,662
Projects		9,083	-	9,083	6,313
Staffing costs		-	11,760	11,760	16,720
Other		19,007	11,475	30,482	34,750
Total		<u>60,940</u>	<u>24,035</u>	<u>84,975</u>	<u>94,219</u>
NET INCOME		31,265	224,687	255,952	88,930
RECONCILIATION OF FUNDS					
Total funds brought forward		131,011	56,374	187,385	98,455
TOTAL FUNDS CARRIED FORWARD		<u><u>162,276</u></u>	<u><u>281,061</u></u>	<u><u>443,337</u></u>	<u><u>187,385</u></u>

The notes form part of these financial statements

Moss Side Fire Station Boxing Club

**Balance Sheet
31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	4	107,976	271,077	379,053	142,468
CURRENT ASSETS					
Debtors	5	19,234	-	19,234	19,865
Cash at bank		36,561	9,984	46,545	26,524
		<u>55,795</u>	<u>9,984</u>	<u>65,779</u>	<u>46,389</u>
CREDITORS					
Amounts falling due within one year	6	(1,495)	-	(1,495)	(1,472)
NET CURRENT ASSETS					
		<u>54,300</u>	<u>9,984</u>	<u>64,284</u>	<u>44,917</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>162,276</u>	<u>281,061</u>	<u>443,337</u>	<u>187,385</u>
NET ASSETS					
		<u>162,276</u>	<u>281,061</u>	<u>443,337</u>	<u>187,385</u>
FUNDS					
Unrestricted funds	7			162,276	131,011
Restricted funds				281,061	56,374
TOTAL FUNDS					
				<u>443,337</u>	<u>187,385</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 July 2024 and were signed on its behalf by:

E Gall - Trustee

**Notes to the Financial Statements
for the Year Ended 31 December 2023**

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.

Motor vehicles - 25% on reducing balance

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Moss Side Fire Station Boxing Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	103,593	79,111	182,704
Other income	445	-	445
Total	<u>104,038</u>	<u>79,111</u>	<u>183,149</u>
EXPENDITURE ON			
Raising funds	16,382	-	16,382
Charitable activities			
Community engagement	2,863	-	2,863
Member support	1,529	-	1,529
Equipment and clothing	13,481	2,181	15,662
Projects	6,313	-	6,313
Staffing costs	-	16,720	16,720
Other	20,580	14,170	34,750
Total	<u>61,148</u>	<u>33,071</u>	<u>94,219</u>
NET INCOME	42,890	46,040	88,930
RECONCILIATION OF FUNDS			
Total funds brought forward	88,121	10,334	98,455
TOTAL FUNDS CARRIED FORWARD	<u><u>131,011</u></u>	<u><u>56,374</u></u>	<u><u>187,385</u></u>

4. TANGIBLE FIXED ASSETS

	Long leasehold £	Motor vehicles £	Totals £
COST			
At 1 January 2023	96,568	50,070	146,638
Additions	248,060	-	248,060
At 31 December 2023	<u>344,628</u>	<u>50,070</u>	<u>394,698</u>
DEPRECIATION			
At 1 January 2023	-	4,170	4,170
Charge for year	-	11,475	11,475
At 31 December 2023	<u>-</u>	<u>15,645</u>	<u>15,645</u>
NET BOOK VALUE			
At 31 December 2023	<u><u>344,628</u></u>	<u><u>34,425</u></u>	<u><u>379,053</u></u>
At 31 December 2022	<u><u>96,568</u></u>	<u><u>45,900</u></u>	<u><u>142,468</u></u>

Moss Side Fire Station Boxing Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other debtors	999	1,630
VAT	18,235	18,235
	<u>19,234</u>	<u>19,865</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other creditors	1,495	1,472
	<u>1,495</u>	<u>1,472</u>

7. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	131,011	31,265	162,276
Restricted funds			
ESC Lottery	6,864	(6,864)	-
Sports England	-	208,722	208,722
Minibus	43,830	(11,475)	32,355
BBC Children In Need	5,680	4,304	9,984
Angus Irvine	-	30,000	30,000
	<u>56,374</u>	<u>224,687</u>	<u>281,061</u>
TOTAL FUNDS	<u>187,385</u>	<u>255,952</u>	<u>443,337</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	92,205	(60,940)	31,265
Restricted funds			
ESC Lottery	-	(6,864)	(6,864)
Sports England	208,722	-	208,722
Minibus	-	(11,475)	(11,475)
BBC Children In Need	10,000	(5,696)	4,304
Angus Irvine	30,000	-	30,000
	<u>248,722</u>	<u>(24,035)</u>	<u>224,687</u>
TOTAL FUNDS	<u>340,927</u>	<u>(84,975)</u>	<u>255,952</u>

Moss Side Fire Station Boxing Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	88,121	42,890	131,011
Restricted funds			
ESC Lottery	8,200	(1,336)	6,864
Sports England	2,134	(2,134)	-
Minibus	-	43,830	43,830
BBC Children In Need	-	5,680	5,680
	<u>10,334</u>	<u>46,040</u>	<u>56,374</u>
TOTAL FUNDS	<u><u>98,455</u></u>	<u><u>88,930</u></u>	<u><u>187,385</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,038	(61,148)	42,890
Restricted funds			
ESC Lottery	10,000	(11,336)	(1,336)
Small funds	1,111	(1,111)	-
Sports England	10,000	(12,134)	(2,134)
Minibus	48,000	(4,170)	43,830
BBC Children In Need	10,000	(4,320)	5,680
	<u>79,111</u>	<u>(33,071)</u>	<u>46,040</u>
TOTAL FUNDS	<u><u>183,149</u></u>	<u><u>(94,219)</u></u>	<u><u>88,930</u></u>

Moss Side Fire Station Boxing Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

7. MOVEMENT IN FUNDS - continued

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	88,121	74,155	162,276
Restricted funds			
ESC Lottery	8,200	(8,200)	-
Sports England	2,134	206,588	208,722
Minibus	-	32,355	32,355
BBC Children In Need	-	9,984	9,984
Angus Irvine	-	30,000	30,000
	<u>10,334</u>	<u>270,727</u>	<u>281,061</u>
TOTAL FUNDS	<u>98,455</u>	<u>344,882</u>	<u>443,337</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	196,243	(122,088)	74,155
Restricted funds			
ESC Lottery	10,000	(18,200)	(8,200)
Small funds	1,111	(1,111)	-
Sports England	218,722	(12,134)	206,588
Minibus	48,000	(15,645)	32,355
BBC Children In Need	20,000	(10,016)	9,984
Angus Irvine	30,000	-	30,000
	<u>327,833</u>	<u>(57,106)</u>	<u>270,727</u>
TOTAL FUNDS	<u>524,076</u>	<u>(179,194)</u>	<u>344,882</u>

Moss Side Fire Station Boxing Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Moss Side Fire Station Boxing Club

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	25,289	32,459
Grants	224,519	85,211
Subscriptions	25,368	18,139
Education services provided	10,920	800
Donated services and facilities	12,245	11,660
Fundraising events	42,294	34,435
	<hr/>	<hr/>
	340,635	182,704
Other income		
Bank interest receivable	292	95
Sundry income	-	350
	<hr/>	<hr/>
	292	445
Total incoming resources	<hr/>	<hr/>
	340,927	183,149
EXPENDITURE		
Raising donations and legacies		
Fundraising event costs	20,747	16,382
Charitable activities		
Community engagement	2,422	2,863
Trips	9,083	6,313
Club fees	1,770	1,529
Equipment	372	8,451
Clothing and kit	7,353	5,801
Club member support	986	3,480
Staffing costs	11,760	16,720
	<hr/>	<hr/>
	33,746	45,157
Support costs		
Finance		
Bank charges	32	-
Other		
Insurance	596	540
Postage and stationery	293	242
Sundries	301	288
Minibus and travel	5,958	4,180
Accountancy	1,050	1,020
Maintenance and cleaning	6,272	16,122
Utilities	4,505	4,290
Carried forward	18,975	26,682

This page does not form part of the statutory financial statements

Moss Side Fire Station Boxing Club

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	31.12.23	31.12.22
	£	£
Other		
Brought forward	18,975	26,682
Depreciation of motor vehicles	11,475	4,627
Loss on sale of tangible fixed assets	-	1,371
	<u>30,450</u>	<u>32,680</u>
Total resources expended	<u>84,975</u>	<u>94,219</u>
Net income	<u>255,952</u>	<u>88,930</u>

This page does not form part of the statutory financial statements

MOSS SIDE FIRE STATION BOXING CLUB CIO

England & Wales - Charity number 1181405

Accounts

**Report of the Trustees and
Financial Statements
for the Year Ended 31 December 2022
for
Moss Side Fire Station Boxing Club**

Boardman Conway
23A High Street
Weaverham
Northwich
Cheshire
CW8 3HA

Moss Side Fire Station Boxing Club

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

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Moss Side Fire Station Boxing Club

Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are primarily focused for the benefit of the inhabitants of Moss Side, Hulme, Greater Manchester and the surrounding areas. The objectives of the charity are:

a) the promotion of community participation in healthy recreation by providing facilities and opportunities for amateur boxing and other activities capable of improving physical health.

b) to advance the education, including developing their mental, physical and moral capabilities through leisure time activities.

c) to act as a resource for people living in the area by providing advice and assistance, and organising programmes of physical, educational and other activities. The aim of this is to advance in life and help young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals. There are additional aims to advance education, relieve unemployment and reduce crime and anti-social behaviour.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has provided boxing training for adults and children, as well as the provision of travel to competitions using usually the club minibuss. This is not just for those taking part in the competition but also to encourage support for those taking part.

The charity has also the use of the facilities for fitness training for groups from local schools, as well as for children and young people who are not in education or training.

The charity has provided support for individuals with the provision of equipment, clothing and financial support to aid in their education or training.

In the past two years the charity has been engaged in delivering food to vulnerable families in the area, due to the impacts of COVID-19.

FINANCIAL REVIEW

Reserves policy

The trustees have reviewed the reserves of the charity and have concluded that to allow the charity to be managed efficiently and to continue its current activities, unrestricted fund reserves should be not less than 6 months anticipated expenditure. On this basis the current requirement is £20,000 at 31 December 2022. The trustees have ringfenced £50,000 of unrestricted fund reserves towards the planned building of an extension to the club's existing premises. Actual free reserves at 31 December 2022 amounted to £76,691, which the trustees consider is a satisfactory level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

The charity is governed by the trustees who meet regularly throughout the year. The trustees have been selected for their experience and knowledge with regards the boxing club and within the surrounding community. All decisions are made by the trustees at their meetings. In planning the activities for the year the trustees have kept in mind the Charity Commissions guidelines on public benefit and the objectives of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1181405

Moss Side Fire Station Boxing Club

Report of the Trustees for the Year Ended 31 December 2022

Principal address

Moss Side Fire Station
9 Denhill Road
Manchester
M15 5NR

Trustees

J McGee (resigned 30.3.22)
T Judge (resigned 9.5.23)
Ms K C Allely
P A Etches
E Gall
Ms J M Thompson (resigned 30.5.22)
Mrs C J Gilley
Ms S Gall (appointed 24.5.22)

Independent Examiner

Paul Barrett
Boardman Conway
23A High Street
Weaverham
Northwich
Cheshire
CW8 3HA

Approved by order of the board of trustees on 18 May 2023 and signed on its behalf by:

E Gall - Trustee

**Independent Examiner's Report to the Trustees of
Moss Side Fire Station Boxing Club**

Independent examiner's report to the trustees of Moss Side Fire Station Boxing Club

I report to the charity trustees on my examination of the accounts of Moss Side Fire Station Boxing Club (the Trust) for the year ended 31 December 2022.

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.

Paul Barrett

Boardman Conway
23A High Street
Weaverham
Northwich
Cheshire
CW8 3HA

22 June 2023

Moss Side Fire Station Boxing Club

Statement of Financial Activities for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		103,593	79,111	182,704	61,347
Other income		445	-	445	6
Total		<u>104,038</u>	<u>79,111</u>	<u>183,149</u>	<u>61,353</u>
EXPENDITURE ON					
Raising funds		20,702	-	20,702	5,010
Charitable activities					
Community engagement		2,863	-	2,863	3,371
Member support		1,529	-	1,529	3,919
Equipment and clothing		13,481	2,181	15,662	15,299
Projects		6,313	-	6,313	2,601
Staffing costs		-	12,400	12,400	1,800
Other		20,580	14,170	34,750	15,246
Total		<u>65,468</u>	<u>28,751</u>	<u>94,219</u>	<u>47,246</u>
NET INCOME		38,570	50,360	88,930	14,107
RECONCILIATION OF FUNDS					
Total funds brought forward		88,121	10,334	98,455	84,348
TOTAL FUNDS CARRIED FORWARD		<u><u>126,691</u></u>	<u><u>60,694</u></u>	<u><u>187,385</u></u>	<u><u>98,455</u></u>

The notes form part of these financial statements

Moss Side Fire Station Boxing Club**Balance Sheet
31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	4	98,638	43,830	142,468	1,828
CURRENT ASSETS					
Debtors	5	19,865	-	19,865	2,089
Cash at bank		9,660	16,864	26,524	97,371
		<u>29,525</u>	<u>16,864</u>	<u>46,389</u>	<u>99,460</u>
CREDITORS					
Amounts falling due within one year	6	(1,472)	-	(1,472)	(2,833)
NET CURRENT ASSETS		<u>28,053</u>	<u>16,864</u>	<u>44,917</u>	<u>96,627</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>126,691</u>	<u>60,694</u>	<u>187,385</u>	<u>98,455</u>
NET ASSETS		<u>126,691</u>	<u>60,694</u>	<u>187,385</u>	<u>98,455</u>
FUNDS	7				
Unrestricted funds				126,691	88,121
Restricted funds				60,694	10,334
TOTAL FUNDS				<u>187,385</u>	<u>98,455</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 May 2023 and were signed on its behalf by:

E Gall - Trustee

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

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.

Motor vehicles - 25% on reducing balance

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Moss Side Fire Station Boxing Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	32,437	28,910	61,347
Other income	6	-	6
Total	<u>32,443</u>	<u>28,910</u>	<u>61,353</u>
EXPENDITURE ON			
Raising funds	5,010	-	5,010
Charitable activities			
Community engagement	3,371	-	3,371
Member support	1,609	2,310	3,919
Equipment and clothing	54	15,245	15,299
Projects	2,326	275	2,601
Staffing costs	-	1,800	1,800
Other	14,246	1,000	15,246
Total	<u>26,616</u>	<u>20,630</u>	<u>47,246</u>
NET INCOME	5,827	8,280	14,107
RECONCILIATION OF FUNDS			
Total funds brought forward	82,294	2,054	84,348
TOTAL FUNDS CARRIED FORWARD	<u><u>88,121</u></u>	<u><u>10,334</u></u>	<u><u>98,455</u></u>

Moss Side Fire Station Boxing Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

4. TANGIBLE FIXED ASSETS

	Long leasehold £	Motor vehicles £	Totals £
COST			
At 1 January 2022	-	4,000	4,000
Additions	96,568	50,070	146,638
Disposals	-	(4,000)	(4,000)
	<hr/>	<hr/>	<hr/>
At 31 December 2022	96,568	50,070	146,638
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2022	-	2,172	2,172
Charge for year	-	4,627	4,627
Eliminated on disposal	-	(2,629)	(2,629)
	<hr/>	<hr/>	<hr/>
At 31 December 2022	-	4,170	4,170
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2022	<u>96,568</u>	<u>45,900</u>	<u>142,468</u>
At 31 December 2021	<u>-</u>	<u>1,828</u>	<u>1,828</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Other debtors	1,630	2,089
VAT	18,235	-
	<hr/>	<hr/>
	<u>19,865</u>	<u>2,089</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Other creditors	1,472	2,833
	<hr/>	<hr/>

7. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	88,121	38,570	126,691
Restricted funds			
ESC Lottery	8,200	(1,336)	6,864
Sports England	2,134	(2,134)	-
Minibus	-	43,830	43,830
BBC Children In Need	-	10,000	10,000
	<hr/>	<hr/>	<hr/>
	10,334	50,360	60,694
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>98,455</u>	<u>88,930</u>	<u>187,385</u>

Moss Side Fire Station Boxing Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,038	(65,468)	38,570
Restricted funds			
ESC Lottery	10,000	(11,336)	(1,336)
Small funds	1,111	(1,111)	-
Sports England	10,000	(12,134)	(2,134)
Minibus	48,000	(4,170)	43,830
BBC Children In Need	10,000	-	10,000
	<u>79,111</u>	<u>(28,751)</u>	<u>50,360</u>
TOTAL FUNDS	<u>183,149</u>	<u>(94,219)</u>	<u>88,930</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	82,294	5,827	88,121
Restricted funds			
ESC Lottery	-	8,200	8,200
Small funds	2,054	(2,054)	-
Sports England	-	2,134	2,134
	<u>2,054</u>	<u>8,280</u>	<u>10,334</u>
TOTAL FUNDS	<u>84,348</u>	<u>14,107</u>	<u>98,455</u>

Moss Side Fire Station Boxing Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

7. 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	32,443	(26,616)	5,827
Restricted funds			
ESC Lottery	10,000	(1,800)	8,200
Small funds	275	(2,329)	(2,054)
One Manchester	9,335	(9,335)	-
Sports England	9,300	(7,166)	2,134
	<u>28,910</u>	<u>(20,630)</u>	<u>8,280</u>
TOTAL FUNDS	<u>61,353</u>	<u>(47,246)</u>	<u>14,107</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	82,294	44,397	126,691
Restricted funds			
ESC Lottery	-	6,864	6,864
Small funds	2,054	(2,054)	-
Minibus	-	43,830	43,830
BBC Children In Need	-	10,000	10,000
	<u>2,054</u>	<u>58,640</u>	<u>60,694</u>
TOTAL FUNDS	<u>84,348</u>	<u>103,037</u>	<u>187,385</u>

Moss Side Fire Station Boxing Club

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	136,481	(92,084)	44,397
Restricted funds			
ESC Lottery	20,000	(13,136)	6,864
Small funds	1,386	(3,440)	(2,054)
One Manchester	9,335	(9,335)	-
Sports England	19,300	(19,300)	-
Minibus	48,000	(4,170)	43,830
BBC Children In Need	10,000	-	10,000
	<u>108,021</u>	<u>(49,381)</u>	<u>58,640</u>
TOTAL FUNDS	<u>244,502</u>	<u>(141,465)</u>	<u>103,037</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

Moss Side Fire Station Boxing Club

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	32,459	4,515
Grants	85,211	36,032
Subscriptions	18,139	6,635
Education services provided	800	-
Donated services and facilities	11,660	10,600
Fundraising events	34,435	3,565
	<hr/>	<hr/>
	182,704	61,347
Other income		
Bank interest receivable	95	6
Sundry income	350	-
	<hr/>	<hr/>
	445	6
Total incoming resources	<hr/>	<hr/>
	183,149	61,353
EXPENDITURE		
Raising donations and legacies		
Fundraising event costs	16,382	1,890
Other fundraising costs	4,320	3,120
	<hr/>	<hr/>
	20,702	5,010
Charitable activities		
Fit & Feed camps	-	1,250
Community engagement	2,863	3,115
Trips	6,313	1,607
Club fees	1,529	2,169
Equipment	8,451	10,923
Clothing and kit	5,801	4,216
Club member support	3,480	1,910
Staffing costs	12,400	1,800
	<hr/>	<hr/>
	40,837	26,990
Support costs		
Other		
Insurance	540	479
Postage and stationery	242	201
Sundries	288	272
Minibus and travel	4,180	3,539
Accountancy	1,020	990
Maintenance and cleaning	16,122	5,256
Carried forward	22,392	10,737

This page does not form part of the statutory financial statements

Moss Side Fire Station Boxing Club

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	31.12.22	31.12.21
	£	£
Other		
Brought forward	22,392	10,737
Utilities	4,290	3,900
Depreciation of motor vehicles	4,627	609
Loss on sale of tangible fixed assets	1,371	-
	<u>32,680</u>	<u>15,246</u>
Total resources expended	<u>94,219</u>	<u>47,246</u>
Net income	<u><u>88,930</u></u>	<u><u>14,107</u></u>

This page does not form part of the statutory financial statements

MOSS SIDE FIRE STATION BOXING CLUB CIO

England & Wales - Charity number 1181405

Accounts

**Report of the Trustees and
Financial Statements
for the Year Ended 31 December 2021
for
Moss Side Fire Station Boxing Club**

Boardman Conway
23A High Street
Weaverham
Northwich
Cheshire
CW8 3HA

Moss Side Fire Station Boxing Club

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

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Moss Side Fire Station Boxing Club

Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 primarily focused for the benefit of the inhabitants of Moss Side, Hulme, Greater Manchester and the surrounding areas. The objectives of the charity are:

a) the promotion of community participation in healthy recreation by providing facilities and opportunities for amateur boxing and other activities capable of improving physical health.

b) to advance the education, including developing their mental, physical and moral capabilities through leisure time activities.

c) to act as a resource for people living in the area by providing advice and assistance, and organising programmes of physical, educational and other activities. The aim of this is to advance in life and help young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals. There are additional aims to advance education, relieve unemployment and reduce crime and anti-social behaviour.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has provided boxing training for adults and children, as well as the provision of travel to competitions using usually the club minibuss. This is not just for those taking part in the competition but also to encourage support for those taking part.

The charity has also the use of the facilities for fitness training for groups from local schools, as well as for children and young people who are not in education or training.

The charity has provided support for individuals with the provision of equipment, clothing and financial support to aid in their education or training.

In the past two years the charity has been engaged in delivering food to vulnerable families in the area, due to the impacts of COVID-19.

FINANCIAL REVIEW

Reserves policy

The trustees have reviewed the reserves of the charity and have concluded that to allow the charity to be managed efficiently and to continue its current activities, unrestricted fund reserves should be not less than 6 months anticipated expenditure. On this basis the current requirement is £18,000 at 31 December 2021. The trustees have ringfenced £50,000 of unrestricted fund reserves towards the planned building of an extension to the club's existing premises. Actual free reserves at 31 December 2021 amounted to £61,321, which the trustees consider is a satisfactory level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

The charity is governed by the trustees who meet regularly throughout the year. The trustees have been selected for their experience and knowledge with regards the boxing club and within the surrounding community. All decisions are made by the trustees at their meetings. In planning the activities for the year the trustees have kept in mind the Charity Commissions guidelines on public benefit and the objectives of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1181405

Moss Side Fire Station Boxing Club

**Report of the Trustees
for the Year Ended 31 December 2021**

Principal address

Moss Side Fire Station
9 Denhill Road
Manchester
M15 5NR

Trustees

J McGee
Ms L Mitchell (resigned 6.9.21)
T Judge
Ms K C Allely
P A Etches
E Gall
Ms J M Thompson
Mrs C J Gilley (appointed 6.9.21)

Independent Examiner

Paul Barrett
Boardman Conway
23A High Street
Weaverham
Northwich
Cheshire
CW8 3HA

Approved by order of the board of trustees on 24 March 2022 and signed on its behalf by:

J McGee - Trustee

**Independent Examiner's Report to the Trustees of
Moss Side Fire Station Boxing Club**

Independent examiner's report to the trustees of Moss Side Fire Station Boxing Club

I report to the charity trustees on my examination of the accounts of Moss Side Fire Station Boxing Club (the Trust) for the year ended 31 December 2021.

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.

Paul Barrett
Boardman Conway
23A High Street
Weaverham
Northwich
Cheshire
CW8 3HA

29 March 2022

Moss Side Fire Station Boxing Club

**Statement of Financial Activities
for the Year Ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		32,437	28,910	61,347	45,845
Other income		6	-	6	40
Total		<u>32,443</u>	<u>28,910</u>	<u>61,353</u>	<u>45,885</u>
EXPENDITURE ON					
Raising funds		5,010	-	5,010	3,947
Charitable activities					
Community engagement		3,371	-	3,371	2,100
Member support		1,609	2,310	3,919	881
Equipment and clothing		54	15,245	15,299	9,155
Projects		2,326	275	2,601	4,769
Staffing costs		-	1,800	1,800	-
Other		14,246	1,000	15,246	14,708
Total		<u>26,616</u>	<u>20,630</u>	<u>47,246</u>	<u>35,560</u>
NET INCOME		<u>5,827</u>	<u>8,280</u>	<u>14,107</u>	<u>10,325</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		82,294	2,054	84,348	74,023
TOTAL FUNDS CARRIED FORWARD		<u><u>88,121</u></u>	<u><u>10,334</u></u>	<u><u>98,455</u></u>	<u><u>84,348</u></u>

The notes form part of these financial statements

Moss Side Fire Station Boxing Club**Balance Sheet
31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	4	1,828	-	1,828	2,437
CURRENT ASSETS					
Debtors	5	2,089	-	2,089	1,598
Cash at bank		87,037	10,334	97,371	81,793
		<u>89,126</u>	<u>10,334</u>	<u>99,460</u>	<u>83,391</u>
CREDITORS					
Amounts falling due within one year	6	(2,833)	-	(2,833)	(1,480)
NET CURRENT ASSETS		<u>86,293</u>	<u>10,334</u>	<u>96,627</u>	<u>81,911</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>88,121</u>	<u>10,334</u>	<u>98,455</u>	<u>84,348</u>
NET ASSETS		<u>88,121</u>	<u>10,334</u>	<u>98,455</u>	<u>84,348</u>
FUNDS	7				
Unrestricted funds				88,121	82,294
Restricted funds				10,334	2,054
TOTAL FUNDS				<u>98,455</u>	<u>84,348</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 March 2022 and were signed on its behalf by:

J McGee - Trustee

**Notes to the Financial Statements
for the Year Ended 31 December 2021**

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.

Motor vehicles - 25% on reducing balance

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Moss Side Fire Station Boxing Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	42,050	3,795	45,845
Other income	40	-	40
Total	<u>42,090</u>	<u>3,795</u>	<u>45,885</u>
EXPENDITURE ON			
Raising funds	3,947	-	3,947
Charitable activities			
Community engagement	2,100	-	2,100
Member support	881	-	881
Equipment and clothing	-	9,155	9,155
Projects	3,474	1,295	4,769
Other	14,708	-	14,708
Total	<u>25,110</u>	<u>10,450</u>	<u>35,560</u>
NET INCOME/(EXPENDITURE)	<u>16,980</u>	<u>(6,655)</u>	<u>10,325</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>65,314</u>	<u>8,709</u>	<u>74,023</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>82,294</u></u>	<u><u>2,054</u></u>	<u><u>84,348</u></u>

4. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1 January 2021 and 31 December 2021	<u>4,000</u>
DEPRECIATION	
At 1 January 2021	1,563
Charge for year	609
At 31 December 2021	<u>2,172</u>
NET BOOK VALUE	
At 31 December 2021	<u><u>1,828</u></u>
At 31 December 2020	<u><u>2,437</u></u>

Moss Side Fire Station Boxing Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other debtors	<u>2,089</u>	<u>1,598</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other creditors	<u>2,833</u>	<u>1,480</u>

7. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	82,294	5,827	88,121
Restricted funds			
ESC Lottery	-	8,200	8,200
Small funds	2,054	(2,054)	-
Sports England	-	2,134	2,134
	<u>2,054</u>	<u>8,280</u>	<u>10,334</u>
TOTAL FUNDS	<u>84,348</u>	<u>14,107</u>	<u>98,455</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,443	(26,616)	5,827
Restricted funds			
ESC Lottery	10,000	(1,800)	8,200
Small funds	275	(2,329)	(2,054)
One Manchester	9,335	(9,335)	-
Sports England	9,300	(7,166)	2,134
	<u>28,910</u>	<u>(20,630)</u>	<u>8,280</u>
TOTAL FUNDS	<u>61,353</u>	<u>(47,246)</u>	<u>14,107</u>

Moss Side Fire Station Boxing Club

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	65,314	16,980	82,294
Restricted funds			
ESC Lottery	8,709	(8,709)	-
Small funds	-	2,054	2,054
	<u>8,709</u>	<u>(6,655)</u>	<u>2,054</u>
TOTAL FUNDS	<u><u>74,023</u></u>	<u><u>10,325</u></u>	<u><u>84,348</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,090	(25,110)	16,980
Restricted funds			
ESC Lottery	-	(8,709)	(8,709)
Small funds	3,795	(1,741)	2,054
	<u>3,795</u>	<u>(10,450)</u>	<u>(6,655)</u>
TOTAL FUNDS	<u><u>45,885</u></u>	<u><u>(35,560)</u></u>	<u><u>10,325</u></u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	65,314	22,807	88,121
Restricted funds			
ESC Lottery	8,709	(509)	8,200
Sports England	-	2,134	2,134
	<u>8,709</u>	<u>1,625</u>	<u>10,334</u>
TOTAL FUNDS	<u><u>74,023</u></u>	<u><u>24,432</u></u>	<u><u>98,455</u></u>

Moss Side Fire Station Boxing Club

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,533	(51,726)	22,807
Restricted funds			
ESC Lottery	10,000	(10,509)	(509)
Small funds	4,070	(4,070)	-
One Manchester	9,335	(9,335)	-
Sports England	9,300	(7,166)	2,134
	<u>32,705</u>	<u>(31,080)</u>	<u>1,625</u>
TOTAL FUNDS	<u>107,238</u>	<u>(82,806)</u>	<u>24,432</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

Moss Side Fire Station Boxing Club**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,515	9,770
Grants	36,032	19,795
Subscriptions	6,635	5,980
Donated services and facilities	10,600	10,000
Fundraising events	3,565	300
	<hr/>	<hr/>
	61,347	45,845
Other income		
Bank interest receivable	6	40
	<hr/>	<hr/>
Total incoming resources	61,353	45,885
EXPENDITURE		
Raising donations and legacies		
Fundraising event costs	1,890	2,647
Other fundraising costs	3,120	1,300
	<hr/>	<hr/>
	5,010	3,947
Charitable activities		
Fit & Feed camps	1,250	4,309
Community engagement	3,115	2,000
Trips	1,607	460
Club fees	2,169	22
Equipment	10,923	6,732
Clothing and kit	4,216	2,423
Club member support	1,910	859
Donations	-	100
Staffing costs	1,800	-
	<hr/>	<hr/>
	26,990	16,905
Support costs		
Other		
Insurance	479	465
Postage and stationery	201	89
Sundries	272	422
Minibus and travel	3,539	4,041
Accountancy	990	972
Maintenance and cleaning	5,256	3,991
Utilities	3,900	3,915
Depreciation of motor vehicles	609	813
	<hr/>	<hr/>
	15,246	14,708

This page does not form part of the statutory financial statements

Moss Side Fire Station Boxing Club

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	31.12.21	31.12.20
	£	£
Total resources expended	<u>47,246</u>	<u>35,560</u>
Net income	<u><u>14,107</u></u>	<u><u>10,325</u></u>

This page does not form part of the statutory financial statements

MOSS SIDE FIRE STATION BOXING CLUB CIO

England & Wales - Charity number 1181405

Accounts

**Report of the Trustees and
Financial Statements
for the Year Ended 31 December 2020
for
Moss Side Fire Station Boxing Club**

Boardman Conway
23A High Street
Weaverham
Northwich
Cheshire
CW8 3HA

Moss Side Fire Station Boxing Club

**Contents of the Financial Statements
for the Year Ended 31 December 2020**

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Moss Side Fire Station Boxing Club

Report of the Trustees for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are primarily focused for the benefit of the inhabitants of Moss Side, Hulme, Greater Manchester and the surrounding areas. The objectives of the charity are:

- a) the promotion of community participation in healthy recreation by providing facilities and opportunities for amateur boxing and other activities capable of improving physical health.
- b) to advance the education, including developing their mental, physical and moral capabilities through leisure time activities.
- c) to act as a resource for people living in the area by providing advice and assistance, and organising programmes of physical, educational and other activities. The aim of this is to advance in life and help young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals. There are additional aims to advance education, relieve unemployment and reduce crime and anti-social behaviour.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has provided boxing training for adults and children, as well as the provision of travel to competitions using usually the club minibuss. This is not just for those taking part in the competition but also to encourage support for those taking part.

The charity has also the use of the facilities for fitness training for groups from local schools, as well as for children and young people who are not in education or training.

The charity has provided support for individuals with the provision of equipment, clothing and financial support to aid in their education or training.

In the year the charity has been engaged in delivering food to vulnerable families in the area, due to the impacts of COVID-19.

FINANCIAL REVIEW

Reserves policy

The trustees have reviewed the reserves of the charity and have concluded that to allow the charity to be managed efficiently and to continue its current activities, unrestricted fund reserves should be not less than 6 months anticipated expenditure. On this basis the current requirement is £16,000 at 31 December 2020. The trustees have ringfenced £25,000 of unrestricted fund reserves towards the planned building of an extension to the club's existing premises. Actual free reserves at 31 December 2020 amounted to £57,294, which the trustees consider is a satisfactory level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

The charity is governed by the trustees who meet regularly throughout the year. The trustees have been selected for their experience and knowledge with regards the boxing club and within the surrounding community. All decisions are made by the trustees at their meetings. In planning the activities for the year the trustees have kept in mind the Charity Commissions guidelines on public benefit and the objectives of the Charity.

Moss Side Fire Station Boxing Club

Report of the Trustees for the Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1181405

Principal address

Moss Side Fire Station
9 Denhill Road
Manchester
M15 5NR

Trustees

J McGee
Ms L Mitchell
Ms N G Brayne (resigned 5.10.20)
T Judge
Ms K C Allely
P A Etches
E Gall
Ms J M Thompson (appointed 5.10.20)

Independent Examiner

Steven Conway
Boardman Conway
23A High Street
Weaverham
Northwich
Cheshire
CW8 3HA

Approved by order of the board of trustees on 8 June 2021 and signed on its behalf by:

J McGee - Trustee

**Independent Examiner's Report to the Trustees of
Moss Side Fire Station Boxing Club**

Independent examiner's report to the trustees of Moss Side Fire Station Boxing Club

I report to the charity trustees on my examination of the accounts of Moss Side Fire Station Boxing Club (the Trust) for the year ended 31 December 2020.

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.

Steven Conway
Boardman Conway
23A High Street
Weaverham
Northwich
Cheshire
CW8 3HA

10 June 2021

Moss Side Fire Station Boxing Club

Statement of Financial Activities for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	Year Ended 31.12.20 Total funds £	Period 3.1.19 to 31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		42,050	3,795	45,845	139,683
Other income		40	-	40	73
Total		<u>42,090</u>	<u>3,795</u>	<u>45,885</u>	<u>139,756</u>
EXPENDITURE ON					
Raising funds		3,947	-	3,947	15,873
Charitable activities					
Community engagement		2,100	-	2,100	5,723
Member support		881	-	881	7,903
Equipment and clothing		-	9,155	9,155	11,695
Projects		3,474	1,295	4,769	7,782
Other		14,708	-	14,708	16,757
Total		<u>25,110</u>	<u>10,450</u>	<u>35,560</u>	<u>65,733</u>
NET INCOME/(EXPENDITURE)		<u>16,980</u>	<u>(6,655)</u>	<u>10,325</u>	<u>74,023</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>65,314</u>	<u>8,709</u>	<u>74,023</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>82,294</u></u>	<u><u>2,054</u></u>	<u><u>84,348</u></u>	<u><u>74,023</u></u>

The notes form part of these financial statements

Moss Side Fire Station Boxing Club

Balance Sheet 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	4	2,437	-	2,437	3,250
CURRENT ASSETS					
Debtors	5	1,598	-	1,598	2,494
Cash at bank and in hand		79,739	2,054	81,793	70,003
		<u>81,337</u>	<u>2,054</u>	<u>83,391</u>	<u>72,497</u>
CREDITORS					
Amounts falling due within one year	6	(1,480)	-	(1,480)	(1,724)
		<u>79,857</u>	<u>2,054</u>	<u>81,911</u>	<u>70,773</u>
NET CURRENT ASSETS					
		<u>82,294</u>	<u>2,054</u>	<u>84,348</u>	<u>74,023</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>82,294</u>	<u>2,054</u>	<u>84,348</u>	<u>74,023</u>
NET ASSETS					
		<u>82,294</u>	<u>2,054</u>	<u>84,348</u>	<u>74,023</u>
FUNDS					
Unrestricted funds	7			82,294	65,314
Restricted funds				2,054	8,709
TOTAL FUNDS					
				<u>84,348</u>	<u>74,023</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 June 2021 and were signed on its behalf by:

J McGee - Trustee

**Notes to the Financial Statements
for the Year Ended 31 December 2020**

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.

Motor vehicles - 25% on reducing balance

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the period ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the period ended 31 December 2019.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	114,279	25,404	139,683
Other income	73	-	73
Total	<u>114,352</u>	<u>25,404</u>	<u>139,756</u>
EXPENDITURE ON			
Raising funds	15,873	-	15,873
Charitable activities			
Community engagement	5,723	-	5,723
Member support	2,903	5,000	7,903
Equipment and clothing	-	11,695	11,695
Projects	7,782	-	7,782
Other	16,757	-	16,757
Total	<u>49,038</u>	<u>16,695</u>	<u>65,733</u>
NET INCOME	<u>65,314</u>	<u>8,709</u>	<u>74,023</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>65,314</u></u>	<u><u>8,709</u></u>	<u><u>74,023</u></u>

4. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1 January 2020 and 31 December 2020	<u>4,000</u>
DEPRECIATION	
At 1 January 2020	750
Charge for year	813
At 31 December 2020	<u>1,563</u>
NET BOOK VALUE	
At 31 December 2020	<u><u>2,437</u></u>
At 31 December 2019	<u><u>3,250</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Other debtors	1,598	2,494
	<u>1,598</u>	<u>2,494</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Other creditors	1,480	1,724
	<u>1,480</u>	<u>1,724</u>

7. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	65,314	16,980	82,294
Restricted funds			
ESC Lottery	8,709	(8,709)	-
Small funds	-	2,054	2,054
	<u>8,709</u>	<u>(6,655)</u>	<u>2,054</u>
TOTAL FUNDS	<u>74,023</u>	<u>10,325</u>	<u>84,348</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	42,090	(25,110)	16,980
Restricted funds			
ESC Lottery	-	(8,709)	(8,709)
Small funds	3,795	(1,741)	2,054
	<u>3,795</u>	<u>(10,450)</u>	<u>(6,655)</u>
TOTAL FUNDS	<u>45,885</u>	<u>(35,560)</u>	<u>10,325</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 31.12.19 £
Unrestricted funds		
General fund	65,314	65,314
Restricted funds		
ESC Lottery	8,709	8,709
TOTAL FUNDS	<u>74,023</u>	<u>74,023</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,352	(49,038)	65,314
Restricted funds			
Jo Laurie	5,000	(5,000)	-
ESC Lottery	15,504	(6,795)	8,709
Tommy Coyle Foundation	4,900	(4,900)	-
	<u>25,404</u>	<u>(16,695)</u>	<u>8,709</u>
TOTAL FUNDS	<u>139,756</u>	<u>(65,733)</u>	<u>74,023</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

Moss Side Fire Station Boxing Club

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	Year Ended 31.12.20 £	Period 3.1.19 to 31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,770	16,640
Grants	19,795	20,504
Subscriptions	5,980	13,670
Donated services and facilities	10,000	14,000
Fundraising events	300	24,475
Funds transferred	-	50,394
	<hr/>	<hr/>
	45,845	139,683
Other income		
Bank interest receivable	40	73
	<hr/>	<hr/>
Total incoming resources	45,885	139,756
EXPENDITURE		
Raising donations and legacies		
Fundraising event costs	2,647	15,873
Other fundraising costs	1,300	-
	<hr/>	<hr/>
	3,947	15,873
Charitable activities		
Fit & Feed camps	4,309	2,695
Community engagement	2,000	5,663
Trips	460	5,087
Club fees	22	561
Equipment	6,732	5,748
Clothing and kit	2,423	5,947
Club member support	859	7,342
Donations	100	60
	<hr/>	<hr/>
	16,905	33,103
Support costs		
Other		
Insurance	465	900
Postage and stationery	89	144
Sundries	422	748
Minibus and travel	4,041	4,940
Accountancy	972	960
Carried forward	5,989	7,692

This page does not form part of the statutory financial statements

Moss Side Fire Station Boxing Club

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	Year Ended 31.12.20 £	Period 3.1.19 to 31.12.19 £
Other		
Brought forward	5,989	7,692
Maintenance and cleaning	3,991	3,500
Utilities	3,915	3,915
Depreciation of motor vehicles	813	750
	<hr/> 14,708	<hr/> 15,857
Governance costs		
Legal fees	-	900
	<hr/> -	<hr/> 900
Total resources expended	<hr/> 35,560	<hr/> 65,733
Net income	<hr/> <hr/> 10,325	<hr/> <hr/> 74,023

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