

**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**

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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 minibus. 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		103,593	79,111	182,704	61,347
Other income		445	-	445	6
<b>Total</b>		<u>104,038</u>	<u>79,111</u>	<u>183,149</u>	<u>61,353</u>
<b>EXPENDITURE ON</b>					
Raising funds		20,702	-	20,702	5,010
<b>Charitable activities</b>					
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
<b>Total</b>		<u>65,468</u>	<u>28,751</u>	<u>94,219</u>	<u>47,246</u>
<b>NET INCOME</b>		38,570	50,360	88,930	14,107
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		88,121	10,334	98,455	84,348
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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

		Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
	Notes				
<b>FIXED ASSETS</b>					
Tangible assets	4	98,638	43,830	142,468	1,828
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	6	(1,472)	-	(1,472)	(2,833)
<b>NET CURRENT ASSETS</b>		<u>28,053</u>	<u>16,864</u>	<u>44,917</u>	<u>96,627</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>126,691</u>	<u>60,694</u>	<u>187,385</u>	<u>98,455</u>
<b>NET ASSETS</b>		<u>126,691</u>	<u>60,694</u>	<u>187,385</u>	<u>98,455</u>
<b>FUNDS</b>	7				
Unrestricted funds				126,691	88,121
Restricted funds				60,694	10,334
<b>TOTAL FUNDS</b>				<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

The notes form part of these financial statements

**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.



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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	32,437	28,910	61,347
Other income	6	-	6
<b>Total</b>	<u>32,443</u>	<u>28,910</u>	<u>61,353</u>
 <b>EXPENDITURE ON</b>			
Raising funds	5,010	-	5,010
<b>Charitable activities</b>			
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
<b>Total</b>	<u>26,616</u>	<u>20,630</u>	<u>47,246</u>
 <b>NET INCOME</b>	 5,827	 8,280	 14,107
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	82,294	2,054	84,348
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>88,121</u>	 <u>10,334</u>	 <u>98,455</u>

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

4. TANGIBLE FIXED ASSETS

	Long leasehold £	Motor vehicles £	Totals £
<b>COST</b>			
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/>
<b>DEPRECIATION</b>			
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/>
<b>NET BOOK VALUE</b>			
At 31 December 2022	96,568	45,900	142,468
	<hr/>	<hr/>	<hr/>
At 31 December 2021	-	1,828	1,828
	<hr/>	<hr/>	<hr/>

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/>
	19,865	2,089
	<hr/>	<hr/>

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 £
<b>Unrestricted funds</b>			
General fund	88,121	38,570	126,691
<b>Restricted funds</b>			
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/>
<b>TOTAL FUNDS</b>	98,455	88,930	187,385
	<hr/>	<hr/>	<hr/>

**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 £
<b>Unrestricted funds</b>			
General fund	104,038	(65,468)	38,570
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u><u>183,149</u></u>	<u><u>(94,219)</u></u>	<u><u>88,930</u></u>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	82,294	5,827	88,121
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u><u>84,348</u></u>	<u><u>14,107</u></u>	<u><u>98,455</u></u>

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 £
<b>Unrestricted funds</b>			
General fund	32,443	(26,616)	5,827
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u><u>61,353</u></u>	<u><u>(47,246)</u></u>	<u><u>14,107</u></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 £
<b>Unrestricted funds</b>			
General fund	82,294	44,397	126,691
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u><u>84,348</u></u>	<u><u>103,037</u></u>	<u><u>187,385</u></u>

**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 £
<b>Unrestricted funds</b>			
General fund	136,481	(92,084)	44,397
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u><u>244,502</u></u>	<u><u>(141,465)</u></u>	<u><u>103,037</u></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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
<b>Other income</b>		
Bank interest receivable	95	6
Sundry income	350	-
	<hr/>	<hr/>
	445	6
<b>Total incoming resources</b>	<hr/>	<hr/>
	183,149	61,353
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising event costs	16,382	1,890
Other fundraising costs	4,320	3,120
	<hr/>	<hr/>
	20,702	5,010
<b>Charitable activities</b>		
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
<b>Support costs</b>		
<b>Other</b>		
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
	£	£
<b>Other</b>		
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	-
	<hr/> 32,680	<hr/> 15,246
Total resources expended	<hr/> 94,219	<hr/> 47,246
<b>Net income</b>	<hr/> <hr/> 88,930	<hr/> <hr/> 14,107

This page does not form part of the statutory financial statements