

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 December 2023  
for  
Moss Side Fire Station Boxing Club**

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

**Contents of the Financial Statements  
for the Year Ended 31 December 2023**

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## **Moss Side Fire Station Boxing Club**

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

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 £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.

#### **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 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		91,913	248,722	340,635	182,704
Other income		292	-	292	445
<b>Total</b>		<u>92,205</u>	<u>248,722</u>	<u>340,927</u>	<u>183,149</u>
<b>EXPENDITURE ON</b>					
Raising funds		20,747	-	20,747	16,382
<b>Charitable activities</b>					
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
<b>Total</b>		<u>60,940</u>	<u>24,035</u>	<u>84,975</u>	<u>94,219</u>
<b>NET INCOME</b>		31,265	224,687	255,952	88,930
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		131,011	56,374	187,385	98,455
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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

		Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
	Notes				
<b>FIXED ASSETS</b>					
Tangible assets	4	107,976	271,077	379,053	142,468
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	6	(1,495)	-	(1,495)	(1,472)
<b>NET CURRENT ASSETS</b>		<u>54,300</u>	<u>9,984</u>	<u>64,284</u>	<u>44,917</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>162,276</u>	<u>281,061</u>	<u>443,337</u>	<u>187,385</u>
<b>NET ASSETS</b>		<u>162,276</u>	<u>281,061</u>	<u>443,337</u>	<u>187,385</u>
<b>FUNDS</b>	7				
Unrestricted funds				162,276	131,011
Restricted funds				281,061	56,374
<b>TOTAL FUNDS</b>				<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

The notes form part of these financial statements

**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.



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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	103,593	79,111	182,704
Other income	445	-	445
<b>Total</b>	<u>104,038</u>	<u>79,111</u>	<u>183,149</u>
<b>EXPENDITURE ON</b>			
Raising funds	16,382	-	16,382
<b>Charitable activities</b>			
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
<b>Total</b>	<u>61,148</u>	<u>33,071</u>	<u>94,219</u>
<b>NET INCOME</b>	42,890	46,040	88,930
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	88,121	10,334	98,455
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>131,011</u>	<u>56,374</u>	<u>187,385</u>

4. TANGIBLE FIXED ASSETS

	Long leasehold £	Motor vehicles £	Totals £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
At 31 December 2023	<u>344,628</u>	<u>34,425</u>	<u>379,053</u>
At 31 December 2022	<u>96,568</u>	<u>45,900</u>	<u>142,468</u>

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
	£	£	£
<b>Unrestricted funds</b>			
General fund	131,011	31,265	162,276
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	92,205	(60,940)	31,265
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>340,927</u>	<u>(84,975)</u>	<u>255,952</u>

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 £
<b>Unrestricted funds</b>			
General fund	88,121	42,890	131,011
<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	-	5,680	5,680
	<u>10,334</u>	<u>46,040</u>	<u>56,374</u>
<b>TOTAL FUNDS</b>	<u>98,455</u>	<u>88,930</u>	<u>187,385</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	104,038	(61,148)	42,890
<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	(4,320)	5,680
	<u>79,111</u>	<u>(33,071)</u>	<u>46,040</u>
<b>TOTAL FUNDS</b>	<u>183,149</u>	<u>(94,219)</u>	<u>88,930</u>

**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 £
<b>Unrestricted funds</b>			
General fund	88,121	74,155	162,276
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	196,243	(122,088)	74,155
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>524,076</u>	<u>(179,194)</u>	<u>344,882</u>

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
<b>Other income</b>		
Bank interest receivable	292	95
Sundry income	-	350
	<hr/>	<hr/>
	292	445
<b>Total incoming resources</b>	<hr/>	<hr/>
	340,927	183,149
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising event costs	20,747	16,382
<b>Charitable activities</b>		
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
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	32	-
<b>Other</b>		
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 £
<b>Other</b>		
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>
<b>Net income</b>	<u><u>255,952</u></u>	<u><u>88,930</u></u>

This page does not form part of the statutory financial statements