

**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

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

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

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 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.

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	7				
Unrestricted funds				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

**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.

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>162,276</u>	<u>281,061</u>	<u>443,337</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>409,012</u>	<u>25,819</u>	<u>434,831</u>
At 31 December 2023	<u>344,628</u>	<u>34,425</u>	<u>379,053</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
Total resources expended	<hr/>	<hr/>
	80,811	84,975
Net income	<hr/>	<hr/>
	99,765	255,952

This page does not form part of the statutory financial statements