



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 01/08/2022

Period start date

To 31/07/2023

Period end date

Charity name: Bury Defence Academy (CIO)

Charity registration number: 1196825

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>(1) The promotion of community participation in healthy recreation for the benefit of the inhabitants of Bury and the surrounding area by the provision of facilities for boxing and mixed martial arts.</p> <p>(2) To promote for the benefit of the inhabitants of Bury and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Delivery of various combat sports classes (Boxing and Various martial arts) has taken place all year round for men, women and children. The provision has been made available either at a discounted rate or free of charge.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>Trustees are conscious of charity commission guidance on public benefit and continue to provide subsidised provision for the benefit of the local area and community with the goal of making sport accessible for all communities whilst improving health and well being.</b>

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>We have made sport accessible for diverse, hard to target and low income communities. We have approximately 400 – 500 weekly service users, the majority of whom are young people, from ethnic minority groups and low income households.</b></p> <p><b>Our work aligns with other external partner agencies and helps reduce anti social behaviour and crime in the local area by channelling the energy of young people into Sport.</b></p>

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The CIO continues to maintain a healthy financial position with diverse sources of income.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>The reserves policy is to hold reserves that are equivalent of 6 months of core costs. This is held in order to protect the financial well being of the organisation in case of emergencies / prevent bankruptcy etc.</b>
Amount of reserves held	Para 1.22	<b>£20,000</b>
Reasons for holding zero reserves	Para 1.22	-
Details of fund materially in deficit	Para 1.24	-
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	-

## Structure, Governance and Management

Description of charity's trusts:		<b>Charitable Incorporated Organisation (Foundation CIO)</b>
Type of governing document (trust deed, royal charter)	Para 1.25	<b>CIO constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>CIO</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Selected by existing trustees</b>

## Reference and Administrative details

Charity name	Bury Defence Academy
Other name the charity uses	
Registered charity number	1196825
Charity's principal address	Khizra House Lord Street Bury BL9 0RE

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Iftikhar Ahmed	chair		
2	Mohammed Rabbi	treasurer		
3	Ahmed Bilal	secretary		
4	Shizada Javid			
5	Akram Baig			
6	Mohammed Junaid Arif			
7	Abid hasan Mahmood		26/2/23	
8	Intisar riaz		26/2/23	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Corporate trustees – names of the directors at the date the report was approved

Director name		
-		

## Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
-		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	-
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	-
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	-

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

n/a

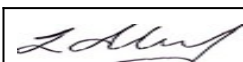
## Other optional information

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Iftikhar Ahmed

Position (eg Secretary,  
Chair, etc)

Chairman

Date

26/11/23

Registered number  
1196825

Bury Defence Academy

Report and Accounts

31 July 2023

**Bury Defence Academy****Registered number:** 1196825**Directors' Report**

The directors present their report and accounts for the year ended 31 July 2023.

**Principal activities**

The company's principal activity during the year continued to be ...

**Directors**

The following persons served as directors during the year:

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 10 November 2023 and signed on its behalf.



Mr. Iftikhar Ahmed  
Director

**Bury Defence Academy**  
**Profit and Loss Account**  
**for the year ended 31 July 2023**

	<b>2023</b> £	<b>2022</b> £
<b>Turnover</b>	112,301	61,423
Cost of sales	(30,670)	(14,010)
<b>Gross profit</b>	81,631	47,413
Administrative expenses	(59,787)	(36,880)
<b>Operating profit</b>	21,844	10,533
<b>Profit before taxation</b>	21,844	10,533
Tax on profit	-	-
<b>Profit for the financial year</b>	21,844	10,533



**Bury Defence Academy****Registered number:**

1196825

**Balance Sheet****as at 31 July 2023**

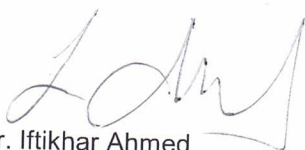
	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	3	5,177	4,636
<b>Current assets</b>			
Cash at bank and in hand		28,040	6,437
<b>Creditors: amounts falling due within one year</b>	4	(840)	(540)
<b>Net current assets</b>		27,200	5,897
<b>Net assets</b>		<u>32,377</u>	<u>10,533</u>
<b>Capital and reserves</b>			
Profit and loss account		32,377	10,533
<b>Shareholders' funds</b>		<u>32,377</u>	<u>10,533</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Mr. Iftikhar Ahmed  
Director

Approved by the board on 10 November 2023

**Bury Defence Academy**  
**Statement of Changes in Equity**  
**for the year ended 31 July 2023**

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
<b>At 1 August 2021</b>	-	-	-	-	-
Profit for the financial year				10,533	10,533
<b>At 31 July 2022</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,533</u>	<u>10,533</u>
<b>At 1 August 2022</b>	-	-	-	10,533	10,533
Profit for the financial year				21,844	21,844
<b>At 31 July 2023</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,377</u>	<u>32,377</u>

**Bury Defence Academy**  
**Notes to the Accounts**  
**for the year ended 31 July 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.



**Bury Defence Academy**  
**Notes to the Accounts**  
**for the year ended 31 July 2023**

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

***Leased assets***

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**Bury Defence Academy**  
**Notes to the Accounts**  
**for the year ended 31 July 2023**

Average number of persons employed by the company

0

0

**3 Tangible fixed assets**

**Plant and  
machinery  
etc  
£**

**Cost**

At 1 August 2022

7,495

At 31 July 2023

7,495

**Depreciation**

At 1 August 2022

1,159

Charge for the year

1,159

At 31 July 2023

2,318

**Net book value**

At 31 July 2023

5,177

At 31 July 2022

6,336

**4 Creditors: amounts falling due within one year**

**2023**

**2022**

£

£

Trade creditors

540

540

Amounts owed to group undertakings and undertakings in which  
the company has a participating interest

300

-

840

540

**5 Other information**

Bury Defence Academy is a private company limited by shares and incorporated in England. Its registered office is:

First Floor, Khizra House

Lord Street

Bury

BL9 0RE

**Bury Defence Academy**  
**Detailed profit and loss account**  
**for the year ended 31 July 2023**

*This schedule does not form part of the statutory accounts*

	<b>2023</b> £	<b>2022</b> £
<b>Sales</b>	112,301	61,423
Cost of sales	(30,670)	(14,010)
<b>Gross profit</b>	81,631	47,413
Administrative expenses	(59,787)	(36,880)
<b>Operating profit</b>	21,844	10,533
<b>Profit before tax</b>	<u>21,844</u>	<u>10,533</u>

**Bury Defence Academy**  
**Detailed profit and loss account**  
**for the year ended 31 July 2023**

*This schedule does not form part of the statutory accounts*

	2023 £	2022 £
<b>Sales</b>		
Awards for all	72,879	20
Private Bookings	4,995	4,230
Donations	-	15,473
Other Income	34,427	41,700
	<u>112,301</u>	<u>61,423</u>
<b>Cost of sales</b>		
Purchases	2,988	2,794
Subcontractor costs	24,990	11,072
Commissions payable	-	144
Other direct costs	2,692	-
	<u>30,670</u>	<u>14,010</u>
<b>Administrative expenses</b>		
Employee costs:		
Directors' salaries	5,000	-
Maintenance Cost	1,208	-
Travel and subsistence	284	1,227
	<u>6,492</u>	<u>1,227</u>
Premises costs:		
Rent	12,300	8,000
Light and heat	15,786	8,857
	<u>28,086</u>	<u>16,857</u>
General administrative expenses:		
Postage	8	2
Subscriptions	427	392
Insurance	468	299
Equipment expensed	3,672	3,707
Donations	-	215
Repairs and maintenance	4,152	4,669
Depreciation	1,159	1,159
Supplies	6,441	6,002
Gifts	5	30
Sundry expenses	1,347	311
	<u>17,679</u>	<u>16,786</u>
Legal and professional costs:		
Accountancy fees	-	540
Advertising and PR	1,878	181
Other legal and professional	5,652	1,289
	<u>7,530</u>	<u>2,010</u>
	<u>59,787</u>	<u>36,880</u>





CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name **BURY DEFENCE ACADEMY CIO**

On accounts for the year  
ended

**31-07-2023**

Charity no  
(if any)

**1196825**

Set out on pages

insert page numbers in the space below

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31-07-2023**.

Responsibilities and  
basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

\* Please delete the words in the brackets if they do not apply.

Signed:

**M. Azam**

Date:

**10-11-23**

Name:

**MOHAMMAD AZAM**

Relevant professional  
qualification(s) or body

**AFA**

**Azam & Co**  
Chartered Accountants  
141 Cheetham Hill Road  
Manchester M8 8LY  
Ph: 0161 832 6646



(if any):

Address:

**Azam & Co**  
Chartered Accountants  
141 Cheetham Hill Road  
Manchester M8 8LY  
Ph: 0161 832 6646

## Section B

### Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.