

Registered number
1196825

Bury Defence Academy

Report and Accounts

31 July 2024

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

The directors present their report and accounts for the year ended 31 July 2024.

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 18 October 2024 and signed on its behalf.

A handwritten signature in black ink, appearing to read 'Iftikhar Ahmed', with a stylized flourish at the end.

Mr. Iftikhar Ahmed
Director

Bury Defence Academy
Profit and Loss Account
for the year ended 31 July 2024

	2024 £	2023 £
Turnover	247,038	112,301
Cost of sales	(68,109)	(30,670)
Gross profit	<u>178,929</u>	<u>81,631</u>
Administrative expenses	(68,588)	(59,787)
Operating profit	<u>110,341</u>	<u>21,844</u>
Profit before taxation	<u>110,341</u>	<u>21,844</u>
Tax on profit	-	-
Profit for the financial year	<u>110,341</u>	<u>21,844</u>

Bury Defence Academy**Registered number:** 1196825**Balance Sheet
as at 31 July 2024**

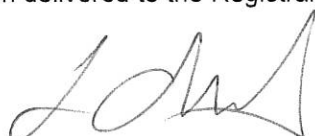
	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	3	15,697	5,177
Current assets			
Cash at bank and in hand		139,935	28,040
Creditors: amounts falling due within one year	4	(12,914)	(840)
Net current assets		127,021	27,200
Net assets		142,718	32,377
Capital and reserves			
Profit and loss account		142,718	32,377
Shareholders' funds		142,718	32,377

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 18 October 2024

Bury Defence Academy
Statement of Changes in Equity
for the year ended 31 July 2024

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 August 2022	-	-	-	10,533	10,533
Profit for the financial year				21,844	21,844
At 31 July 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,377</u>	<u>32,377</u>
At 1 August 2023	-	-	-	32,377	32,377
Profit for the financial year				110,341	110,341
At 31 July 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>142,718</u>	<u>142,718</u>

Bury Defence Academy
Notes to the Accounts
for the year ended 31 July 2024

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 2024

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.

2 Employees

2024
Number

2023
Number

Bury Defence Academy
Notes to the Accounts
for the year ended 31 July 2024

Average number of persons employed by the company	0	0
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3 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 August 2023	7,495	-	7,495
Additions	-	14,599	14,599
At 31 July 2024	<u>7,495</u>	<u>14,599</u>	<u>22,094</u>
Depreciation			
At 1 August 2023	2,318	-	2,318
Charge for the year	1,159	2,920	4,079
At 31 July 2024	<u>3,477</u>	<u>2,920</u>	<u>6,397</u>
Net book value			
At 31 July 2024	<u>4,018</u>	<u>11,679</u>	<u>15,697</u>
At 31 July 2023	<u>5,177</u>	<u>-</u>	<u>5,177</u>

4 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	540	540
Amounts owed to group undertakings and undertakings in which the company has a participating interest	300	300
Other creditors	12,074	-
	<u>12,914</u>	<u>840</u>

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 2024

This schedule does not form part of the statutory accounts

	2024 £	2023 £
Sales	247,038	112,301
Cost of sales	(68,109)	(30,670)
Gross profit	178,929	81,631
Administrative expenses	(68,588)	(59,787)
Operating profit	110,341	21,844
Profit before tax	110,341	21,844

Bury Defence Academy
Detailed profit and loss account
for the year ended 31 July 2024

This schedule does not form part of the statutory accounts

	2024	2023
	£	£
Sales		
Grants	167,285	72,879
Educational Activities	1,136	-
Sales-Services	27,870	-
Sales-Items	31	-
Daytime Activities	28,373	-
Private Bookings	17,000	4,995
Donations	-	34,427
Other Income	5,343	-
	<u>247,038</u>	<u>112,301</u>
 Cost of sales		
Purchases	11,921	2,988
Subcontractor costs	54,451	24,990
Competitions Organised	1,737	-
Other direct costs	-	2,692
	<u>68,109</u>	<u>30,670</u>
 Administrative expenses		
Employee costs:		
Directors' salaries	5,000	5,000
Maintenance Cost	621	1,208
Staff training and welfare	1,905	-
Travel and subsistence	1,255	284
Motor expenses	4,122	-
	<u>12,903</u>	<u>6,492</u>
Premises costs:		
Rent	12,000	12,300
Light and heat	14,859	15,786
	<u>26,859</u>	<u>28,086</u>
General administrative expenses:		
Postage	13	8
Stationery and printing	220	-
Subscriptions	1,364	427
Insurance	2,064	468
Equipment expensed	1,918	3,672
Donations	479	-
Repairs and maintenance	14,920	4,152
Depreciation	4,079	1,159
Supplies	-	6,441
Gifts	-	5
Sundry expenses	-	1,347
	<u>25,057</u>	<u>17,679</u>
Legal and professional costs:		
Advertising and PR	1,197	1,878
Other legal and professional	2,572	5,652
	<u>3,769</u>	<u>7,530</u>
	<u>68,588</u>	<u>59,787</u>



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
BURY DEFENCE ACADEMY CIO

On accounts for the year
ended

31-07-2024

Charity no
(if any)

1196825

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 07 / 2024.

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.A. Azam

Date:

12-10-2024

Name:

MOHAMMAD AZAM

Relevant professional
qualification(s) or body

A.F.A

(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.



Bury Defence Academy
Lord Street
Bury
BL9 0RE

Trustees Annual Report 2023-24

Charity Details

Bury Defence Academy CIO

Registered address: First Floor, Khizra House, Lord Street, Bury, Greater Manchester, BL9 0RE

Charity Registration Number: 1196825

Trustee Names: Iftikhar Ahmed, Mohammed Rabbi, Ahmed Bilal, Akram Baig, Mohammed Junaid Arif, Intisar Riaz

Objectives

The CIO seeks to expand access to combat sports amongst under privileged communities in Bury and nearby areas. We use Sport as a means to deter criminality / youth violence, improve health and well being and enhance community cohesion. We seek to develop local young people through both sport, education and mentoring.

Activities and Achievements

We are delighted to present our Annual Report for the year 1/8/23 – 31/7/24, which is our 3rd year as a registered charity. The organisation continues to go from strength to strength and we have had a busy year in terms of the expansion of our activities. We are now delivering the following combat sports classes on a weekly basis to approximately 400 weekly service users:

- Junior Boxing Classes
- Adult Boxing classes
- Bury Amateur Boxing Club
- Junior Wrestling
- Mixed Martial Arts
- Thai Boxing / Striking
- Brazilian Jiu-Jitsu
- Fencing

In addition to the above we have also delivered the following:

- Organised and hosted regular Sports competitions for both Wrestling and Boxing.
- Taken various talented young people to regional and national competitions.
- A weekend Arabic School
- Holiday Activity & Food (HAF) project during the school holidays.
- Daytime sports classes for schools.
- Crime prevention work involving Youth Mentoring: supporting referred young people to channel their energy into sport and away from crime, with additional support with applying for jobs and advice and guidance from youth mentors.
- Outdoor trips and activities.

We continue to work closely with the following partner agencies:

- Youth Services
- Social Services
- Police
- Schools
- Other charities
- Local Foodbank



Bury Defence Academy
Lord Street
Bury
BL9 0RE

Funding

Our income is made up various sources including:

- Grants
- Daytime activities
- Private bookings
- Gym entry fees

The majority of our income is from grant funding however we have taken steps to build the other sources of income and will aim to continue diversifying in the years ahead.

Grant Income

We have received grant funding over the financial year from various organisations including:

- Phoenix Fund
- British Wrestling Association
- Streetgames
- Forever Manchester
- Sport England
- Charles Hayward Foundation
- Bury Council
- Greater Manchester Violence Reduction Unit
- Peter Harrison Foundation
- Greater Manchester Police
- High Sheriff Trust
- Duchy of Lancaster Fund

Structure / Management

We have 6 trustees, 6 part time staff (including 1 Charity Manager, 1 Gym Supervisor and 4 Gym Assistants). We also have 10 casual sports instructors, 2 casual Youth Mentors and another 8 volunteers.

Most of the day-to-day responsibilities have been delegated by Trustees to the Charity Manager, who manages the other Gym Staff. The Sports instructors are casual workers who attend to deliver various combat sports classes here every week and the Youth Mentors are casual staff who take on referrals from the Charity Manager for young people who require mentoring and additional support.

Future Plans

We would like to expand our secondary and tertiary tier intervention work to prevent youth violence, criminality and disrupt gang activity in the local area. We are looking to employ additional Youth Mentors who can help turn around the lives of local young people who are involved in criminality.

Our educational activities are currently constrained by lack of space with 2 small classrooms. We would like to expand our Holiday Club, Arabic School and be able to offer more supplementary education activities and this will be made possible through capital expenditure in the years ahead.

Report Approved by Bury Defence Academy Trustees

Signed by Iftikhar Ahmed, Chairman, Bury Defence Academy CIO

31/12/2024