Report of the Trustees and

Financial Statements

for the Year Ended 31 December 2025

for

Moss Side Fire Station Boxing Club

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

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for the Year Ended 31 December 2025

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Moss Side Fire Station Boxing Club

Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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.

ACHIEVEMENTS 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 £40,000 at 31 December 2025. The trustees have ringfenced £70,000 of unrestricted fund reserves towards the planned building of an extension to the club's existing premises. Of the £229,272 of unrestricted reserves, actual free reserves at 31 December 2025 amounted to £75,365, which excludes fixed assets and 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

Report of the Trustees
for the Year Ended 31 December 2025

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
G Jones

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

Approved by order of the board of trustees on 16 October 2026 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 2025.

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

16 October 2026

Moss Side Fire Station Boxing Club

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		64,328	39,509	103,837	179,927
Other income		750	-	750	649
Total		65,078	39,509	104,587	180,576
EXPENDITURE ON					
Raising funds		20,368	-	20,368	20,556
Charitable activities					
Community engagement		4,885	-	4,885	473
Member support		3,189	-	3,189	5,129
Equipment and clothing		-	5,527	5,527	9,278
Staffing costs		-	17,005	17,005	14,740
Other		18,630	7,121	25,751	30,635
Total		47,072	29,653	76,725	80,811
NET INCOME		18,006	9,856	27,862	99,765
RECONCILIATION OF FUNDS					
Total funds brought forward		211,266	331,836	543,102	443,337
TOTAL FUNDS CARRIED FORWARD		229,272	341,692	570,964	543,102

The notes form part of these financial statements

Moss Side Fire Station Boxing Club

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	4	153,907	297,294	451,201	434,831
CURRENT ASSETS					
Debtors	5	2,105	-	2,105	19,235
Cash at bank		74,340	44,398	118,738	90,116
		76,445	44,398	120,843	109,351
CREDITORS					
Amounts falling due within one year	6	(1,080)	-	(1,080)	(1,080)
NET CURRENT ASSETS		75,365	44,398	119,763	108,271
TOTAL ASSETS LESS CURRENT LIABILITIES		229,272	341,692	570,964	543,102
NET ASSETS		229,272	341,692	570,964	543,102
FUNDS	7				
Unrestricted funds				229,272	211,266
Restricted funds				341,692	331,836
TOTAL FUNDS				570,964	543,102

The financial statements were approved by the Board of Trustees and authorised for issue on 16 October 2026 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 2025

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.

Long leasehold	-	5% straight line
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 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

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3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	98,162	81,765	179,927
Other income	649	-	649
Total	98,811	81,765	180,576
EXPENDITURE ON			
Raising funds	20,556	-	20,556
Charitable activities			
Community engagement	473	-	473
Member support	1,895	3,234	5,129
Equipment and clothing	7,908	1,370	9,278
Staffing costs	-	14,740	14,740
Other	18,989	11,646	30,635
Total	49,821	30,990	80,811
NET INCOME	48,990	50,775	99,765
RECONCILIATION OF FUNDS			
Total funds brought forward	162,276	281,061	443,337
TOTAL FUNDS CARRIED FORWARD	211,266	331,836	543,102

4. TANGIBLE FIXED ASSETS

	Long leasehold £	Motor vehicles £	Totals £
COST			
At 1 January 2025	409,012	50,070	459,082
Additions	22,825	-	22,825
At 31 December 2025	431,837	50,070	481,907
DEPRECIATION			
At 1 January 2025	-	24,251	24,251
Charge for year	-	6,455	6,455
At 31 December 2025	-	30,706	30,706
NET BOOK VALUE			
At 31 December 2025	431,837	19,364	451,201
At 31 December 2024	409,012	25,819	434,831

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5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other debtors	2,105	1,000
VAT	-	18,235
	2,105	19,235

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other creditors	1,080	1,080

7. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	211,266	18,006	229,272
Restricted funds			
Small funds	7,923	(7,923)	-
Sports England	250,000	-	250,000
Minibus	23,749	(6,455)	17,294
BBC Children In Need	9,984	(9,984)	-
Angus Irvine	30,000	-	30,000
Peter Harrison Foundation	10,180	(5,291)	4,889
Cheshire Community Fund	-	9,750	9,750
Nourish The Nation	-	9,850	9,850
AFA	-	19,909	19,909
	331,836	9,856	341,692
TOTAL FUNDS	543,102	27,862	570,964

continued...

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,078	(47,072)	18,006
Restricted funds			
Small funds	-	(7,923)	(7,923)
Minibus	-	(6,455)	(6,455)
BBC Children In Need	-	(9,984)	(9,984)
Peter Harrison Foundation	-	(5,291)	(5,291)
Cheshire Community Fund	9,750	-	9,750
Nourish The Nation	9,850	-	9,850
AFA	19,909	-	19,909
	39,509	(29,653)	9,856
TOTAL FUNDS	104,587	(76,725)	27,862

Comparatives for 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
	281,061	50,775	331,836
TOTAL FUNDS	443,337	99,765	543,102

continued...

7. MOVEMENT IN FUNDS - continued

Comparative 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
	81,765	(30,990)	50,775
TOTAL FUNDS	180,576	(80,811)	99,765

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	162,276	66,996	229,272
Restricted funds			
Sports England	208,722	41,278	250,000
Minibus	32,355	(15,061)	17,294
BBC Children In Need	9,984	(9,984)	-
Angus Irvine	30,000	-	30,000
Peter Harrison Foundation	-	4,889	4,889
Cheshire Community Fund	-	9,750	9,750
Nourish The Nation	-	9,850	9,850
AFA	-	19,909	19,909
	281,061	60,631	341,692
TOTAL FUNDS	443,337	127,627	570,964

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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 £
Unrestricted funds			
General fund	163,889	(96,893)	66,996
Restricted funds			
Small funds	15,487	(15,487)	-
Sports England	41,278	-	41,278
Minibus	-	(15,061)	(15,061)
BBC Children In Need	10,000	(19,984)	(9,984)
Peter Harrison Foundation	15,000	(10,111)	4,889
Cheshire Community Fund	9,750	-	9,750
Nourish The Nation	9,850	-	9,850
AFA	19,909	-	19,909
	121,274	(60,643)	60,631
TOTAL FUNDS	285,163	(157,536)	127,627

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Moss Side Fire Station Boxing Club

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,612	9,090
Grants	39,509	91,215
Subscriptions	24,813	31,081
Education services provided	400	9,340
Donated services and facilities	12,991	12,613
Fundraising events	24,512	26,588
	103,837	179,927
Other income		
Bank interest receivable	750	649
Total incoming resources	104,587	180,576
EXPENDITURE		
Raising donations and legacies		
Fundraising event costs	20,368	20,556
Charitable activities		
Community engagement	4,635	473
Club fees	1,631	1,895
Equipment	2,065	1,370
Clothing and kit	3,462	7,908
Club member support	1,558	3,234
Staffing costs	17,005	14,740
	30,356	29,620
Support costs		
Finance		
Bank charges	250	246
Other		
Insurance	1,136	1,108
Postage and stationery	94	105
Sundries	572	369
Minibus and travel	5,259	8,256
Accountancy	1,080	1,080
Maintenance and cleaning	6,074	6,225
Utilities	5,081	4,640
Depreciation of motor vehicles	6,455	8,606
	25,751	30,389
Total resources expended	76,725	80,811
Net income	27,862	99,765