Cambusnethan Miners Boxing Club

SC050497

Trustees' Annual Report and Accounts

Year to 31st March 2025

Contents

Trustees' Annual Report

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the period ended 31st March 2024

Reference and Administrative Information

Charity Name	Cambusnethan Miners Boxing Club
Charity Number	SC050497
Charity's principal address	25 Woodhall Road Cambusnethan Wishaw ML2 8PY
Trustees	Graham Boal Kerry Boal Gerard Taggart James Yardley Patrick Campbell
Independent Examiner	Margaret Birse Tangram Accounting 23 Clark Avenue Linlithgow EH49 7AP

Structure, Governance & Management

Governing Document

Cambusnethan Miners Boxing Club is an unincorporated association, which was granted charitable status by OSCR on 25th September 2020.
The charity is governed by its constitution, which was updated prior to becoming a charity.

Appointment of Trustees

The charity trustees form the management committee and are elected at the AGM. There can be no fewer than three trustees, and no more than 12. In addition to trustees being appointed by the charity's members at the AGM, the trustees also have the power to co-opt members of other bodies to be present at committee meetings. However, they do not become trustees, and cannot vote at meetings.

Management

The management committee manages the day-to-day activities of the charity. The committee must meet at least four times per year.

The management committee is also able to appoint sub-committees, which must report to the management committee.

The quorum for a meeting of the management committee is the lower of 4 or one third of the number of trustees.

Further governance is provided by Boxing Scotland who are the governing body for all affiliated amateur boxing clubs. Cambusnethan Miners Boxing Club adhere to requirements needed for affiliation.

Objectives and Activities

Charitable Purposes

The charitable objects for which the group is established are:

- The advancement of public participation in boxing for the benefit of the inhabitants of Cambusnethan and its surrounding areas and in particular the advancement of youth activities
- The advancement of health and well- being of local residents by encouraging them to take part in organised sports activities.
- To provide or assist in the provision of facilities in the interest of social welfare for recreation and other leisure –time occupation generally.
- To encourage local people to actively participate in the decision-making process at a local level. Enabling them to gain skills and knowledge to help them develop services locally.

Charitable activities

The club aims to address health and social challenges through sport by providing affordable access to fitness, nutrition advice, and boxing training for the local and wider community.

As an amateur boxing club, our core activity is teaching boxing skills to children and adults. Participation promotes physical fitness, mental well-being, discipline, respect, and healthy lifestyles, including balanced nutrition and pro-social behaviour.

Achievements and Performance

Membership levels remained stable compared to the previous year, with an increase in registered boxers. The club entered all major national championships and achieved success in Scottish, Western District, and Novice competitions. Boxers also participated in UK-wide home shows and international events, earning multiple gold and silver medals at the Hull Box Cup and William Wallace Box Cup in Stirling.

Financial Review

As a charity, the club has now been operating for just over 4 ½ years.

The remaining part of the grant provided previously was intended to contribute towards the cost of the disabled access ramp and toilet facility. It has been challenging to get a builder to complete this, and the balance remains carried to the next financial year.

The receipts in unrestricted funds for the year were £13,116 (2024: £15,130) an decrease of around £2,000. Expenditure, excluding the purchase of assets, also decreased from £13,713 in 2024 to £12,245 this year. This led to a surplus of £871 (2024: £137).

The trustees of Cambusnethan Miners Boxing club have a reserves policy of holding around £1,500 as reserves. It is determined that this amount will allow the club to continue in its current form. Membership and training fees have been kept as low as possible for our members as we remain committed to making boxing accessible to all and despite this we have remained in a financially sound position due to membership uptakes and the general footfall that has been seen throughout our classes.

Current Reserves are £4,331 (2024: £3,460). At the end of the financial year our total fund balance was £7,327 (2024: £6,456) with £2,996 remaining as restricted funds from the Adapt and Thrive Grant.

The Trustees' Annual Report was approved by the trustees on 18th May 2026

And signed on their behalf by

Graham Boal

Graham Boal

Independent Examiner's Report

to the Trustees of Cambusnethan Miners Boxing Club
I report on the statement of account of the charity for the period ended 31st March 2025 the accounts of which are set out on pages 8 to 11.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the statement of account in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the statement of account presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement
In the course of my examination, no matter has come to my attention, other than that stated below:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
    - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
    - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

The matters that have come to my attention are:

- As reported last year, the charity has limited financial controls, with no good record of approvals of payments, and inconsistent filing of receipts and invoices.
- It does not count cash received until it is banked. This means that these accounts include an estimate of amounts of cash received prior to the year end, but not yet banked. The estimate of that figure was £1,640 in weekly subs. It also means that payments made from cash are not recorded.
  There is no record of the purpose of receipts to the charity, so there is limited information about whether receipts are from membership and club fees, or the purchase of merchandise.
  Continued on following page

- No information exists in the records of what expenses were incurred by trustees for attendance at competitions which also covered the costs of others attending. No other expenses were incurred by the trustees.

These issues mean that the charity is not keeping appropriate accounting records as required by the charity accounting regulations and charity legislation.

Margaret Birse

20th May 2026

Name: Margaret Birse CCFA CIPFA (Affil) FCIE

Address: Tangram Accounting
23 Clark Avenue
Linlithgow
West Lothian, EH49 7AP

Receipts and Payments Account

For the period to 31st March 2025

	Year to 31st March 2025			Year to 31st March 2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Receipts				
Donations	521	-	521	-
Charitable Activity Receipts	11,430	-	11,430	14,915
Grants	-	-	-	-
Fundraising & Sponsorships	1,165		1,165	215
Other Receipts			-	-
Total Receipts	**13,116**	**-**	**13,116**	**15,130**
Payments				
Fundraising Costs			-	-
Cost of Charitable Activities	10,610		10,610	13,458
Governance (IE Fee)			-	255
Subtotal Payments	**10,610**	**-**	**10,610**	**13,713**
Asset Purchases				
Equipment	1,635		1,635	1,280
Minibus			-	-
Subtotal Asset Purchases	**1,635**	**-**	**1,635**	**1,280**
Total Payments	**12,245**	**-**	**12,245**	**14,993**
Net surplus/(Deficit) for the year	**871**	**-**	**871**	**137**

Notes on page 10 and 11 form part of these accounts.

Statement of Balances

As at 31st March 2025

	Year to 31st March 2025			Year to 31st March 2024
	Unrestricted Funds	**Restricted Funds**	**Total Funds**	**Total Funds**
	£	**£**	**£**	**£**
Opening Cash & Balance	3,460	2,996	6,456	6,319
Surplus/(Deficit) for the period	871	-	871	137
Closing Cash & Bank Balance	**4,331**	**2,996**	**7,327**	**6,456**
Assets				
Equipment (estimate)	4,000		4,000	4,000
Minibus	8,900		8,900	8,944
Merchandise for re-sale (estimate)	3,500		3,500	3,500
Total Assets	**16,400**	**-**	**16,400**	**16,444**
Liabilities				
IE Fee	320		320	280
Total estimated liabilities	**320**	**-**	**320**	**280**

Notes on page 10 and 11 form part of these accounts.

The accounts were approved by the trustees on 18th May 2026 and signed on their behalf by:

Graham Boal

Graham Boal

Notes to the accounts

For period ended 31st March 2025

1. **Basis of Accounting**

   These accounts are prepared on the Receipts and Payments basis in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

   a. **Fund Accounting**

   Unrestricted Funds are those funds which can be used at the discretion of the trustees in furtherance of the objects of the charity

   Restricted Funds are those funds which can only be used for specific purposes as specified by the donor or when the funds have been raised for a specific purpose.

   the charity name.

2. **Transactions with Trustees and Related Parties**

   None of the trustee received reimbursement of expenses during the period.

   Expenses were incurred for travelling to competitions, but the detail of the amounts incurred by trustees was not available.

   No trustee or related party received any form of remuneration from the charity.

3. **Analysis of Receipts**

	Year to 31st March 2025			Year to 31st March 2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Donations				
Memberships	-	-	-	-
Donations from sponsored half marathon	521		521	
Total Donations	**521**	**-**	**521**	**-**
CharitableActivity				
Weekly Fees	11,394	-	11,394	14,895
Merchandise & Equipment Sales	36	-	36	20
Total Receipts from Charitable Activities	**11,430**	**-**	**11,430**	**14,915**
Trading & Fundraising				
Sponsorship	1,165		1,165	-
Fundraising			-	215
Total Trading & Fundraising	**1,165**	**-**	**1,165**	**215**
Grants				
Adapt & Thrive			-	-
Total Grant Receipts	**-**	**-**	**-**	**-**
Other Receipts				
Total Receipts	**13,116**	**-**	**13,116**	**15,130**

4. Analysis of Payments

	Year to 31st March 2025			Year to 31st March 2024
	Unrestricted Funds	**Restricted Funds**	**Total Funds**	**Total Funds**
	£	**£**	**£**	**£**
Charitable Activity Costs				
Rent	1,080	-	1,080	1,080
Electricity/water	2,062	-	2,062	651
Building repairs/maintenance	965	-	965	140
Affiliation Fees	614	-	614	610
Coach Training	255	-	255	-
Competition/show fees	-	-	-	1,690
Travel & Accommodation to Competitions	1,075	-	1,075	1,889
Merchandise for resale	1,196	-	1,196	3,600
Minibus Costs		-		-
Insurance	1,148	-	1,148	981
MOT	50	-	50	770
Vehicle Tax	165	-	165	165
Minibus Repairs & Maintenance	-	-	-	180
Minibus Fuel	-	-	-	265
Bus Livery	-	-	-	-
Kit & small equipment	1,686	-	1,686	1,202
JATV Sponsorship	300	-	300	
other	14	-	14	235
Total Cost of Charitable Activity	**10,610**	**-**	**10,610**	**13,458**

5. Movement of Funds

	Opening Balance at 01/04/24	**Receipts**	**Payments**	**Closing Balance at 31/03/25**
Fund	**£**	**£**	**£**	**£**
Unrestricted Fund	3,460	13,116	(12,245)	4,331
Restricted Funds				
Adapt & Thrive	2,996	-	-	2,996
Total Funds	**6,456**	**13,116**	**(12,245)**	**7,327**

6. Purpose of Restricted Funds

Adapt & Thrive: To allow the charity to adapt activities during and after the Covid-19 pandemic. The balance of the award which was to be used to provide accessible facilities had not yet been spent.