Lochaber Phoenix Amateur Boxing Club

Charity Number SC050217

Annual Report and Financial Statements

For the year ended 31st March 2026

Lochaber Phoenix Amateur Boxing Club
Charity Number SC050217

Independent examiner's report to the trustees on the unaudited accounts of Lochaber Phoenix Amateur Boxing Club.

I report on the accounts of the Charity for the year ended 31st March 2026 which are set out on pages 3 to 6.

Respective responsibilities of trustees and independent examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts 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 undertaken 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:

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 a proper understanding of the accounts to be reached.

Marie M. Millan

Marie McMillan Cert Acct (Open)
Date:- 21/10/ 2026
Finance Manager
Voluntary Action Lochaber
An Drochaid, Claggan Road
Fort William
PH33 6PH

VOLUNTARY ACTION LOCHABER
Buidheann Saor-Thoileach Lochabair

Lochaber Phoenix Amateur Boxing Club
Receipts and Payments Accounts
For the year ended 31st March 2026
Charity Number SC050217

Receipts	Note	Year to 2026 Unrestricted £	Year to 2026 Restricted £	Year to 2026 Total £	Year to 2025 Total £
Grants and Donations					
Grants	4	-	-	-	-
Donations	5	2,401	-	**2,401**	3,447
Bank interest received		-	-	-	-
Other Charitable Activities					
Misc		-	-	-	22
Training Fees		12,278	-	**12,278**	8,851
Sponsorship / Advertising		800	-	**800**	4,910
Family Night		-	-	-	250
Boxing Show Income		4,855	-	**4,855**	11,606
Total Receipts		20,334	-	**20,334**	29,086
Payments					
Charitable Activities					
Repairs & Maintenance		8	-	**8**	41
Boxing Card Prizes		250	-	**250**	-
Cleaning, Signage & Misc Supplies		82	-	**82**	172
Professional Fees		425	-	**425**	266
Home Show Expenses		4,599	-	**4,599**	6,660
Licences & Fees		280	-	**280**	778
Printing / Stationery & Postage		56	-	**56**	178
Electricity		841	-	**841**	593
Rent		11,400	-	**11,400**	11,400
Insurance		479	-	**479**	444
Water Rates		220	-	**220**	916
Display Equipment / Clothing		1,377	-	**1,377**	499
Gas		89	-	**89**	-
Travel / Accommodation / Subsistence		3,164	-	**3,164**	809
Governance Costs					
Independent Examination	7	320	-	**320**	220
Total Payments		23,591	-	**23,591**	22,978
Surplus/(Deficit) for the year before transfers		(3,257)	-	(3,257)	6,108
Transfers between funds	6	-	-	-	-
Surplus/(Deficit) for the year		(3,257)	-	**(3,257)**	6,108

Lochaber Phoenix Amateur Boxing Club
Receipts and Payments Accounts
For the year ended 31st March 2026
Charity Number SC050217

		Year to 2026 Unrestricted £	Year to 2026 Restricted £	Year to 2026 Total £	Year to 2025 Total £
Statement of Balances - as at 31st March 2026					
Opening cash at bank and in hand		10,891	-	**10,891**	4,783
Add Income		20,334	-	**20,334**	29,086
		31,225	-	**31,225**	33,869
Less Expenditure		23,591	-	**23,591**	22,978
Transfers	6	-	-	**-**	-
Closing cash at bank and in hand		7,634	-	**7,634**	10,891
Bank and Cash Balances					
Business Current Account		7,634	-	**7,634**	10,891
Outstanding lodgements		-	-	**-**	-
Outstanding cheques		-	-	**-**	-
Petty cash		-	-	**-**	-
	9 & 10	7,634	-	**7,634**	10,891
		-	-	-	-

Signed on behalf of all Trustees:

C. Adamson

Name: CHARLES ANDERSON
Date: 7/10/ 2026

The notes on pages 5 to 6 form part of these financial statements

Lochaber Phoenix Amateur Boxing Club
Charity Number SC050217
Notes to the accounts
For the year ended 31st March 2026

1 **Basis of Accounting**

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

2 **Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 **Related party transactions**

No remuneration was paid to the trustees or any connected persons during the year (2025: £NIL).

4 **Grants**

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Grants	-	-	-	-
	-	-	-	-

5 **Donations**

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Misc Donations	2,401	-	2,401	3,447
	2,401	-	2,401	3,447

6 **Transfers between funds**

There were no transfers between funds during the year (2025: £NIL).

7 **Governance Costs**

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Independent Examination	320	-	320	220
	320	-	320	220

8 **Volunteers**

The trustees would like to record their thanks to all the volunteers who dedicate a significant amount of time for no remuneration to the charity.

9 **Restricted Funds**

	At 1st April 2025	Incoming	Outgoing	Transfers	At 31st March 2026
Restricted Funds	-	-	-	-	-
	-	-	-	-	-

10 **Unrestricted Funds**

	At 1st April 2025	Incoming	Outgoing	Transfers	At 31st March 2026
Unrestricted Funds	10,891	20,334	(23,591)	-	7,634
	10,891	20,334	(23,591)	-	7,634