

WIRRAL CP BOXING CLUB

England & Wales · Charity number 1160834

Details

Other names WIRRAL COMMUNITY POLICE BOXING CLUB

Status Registered

Legal form CIO

Registered 2015-03-11

Register [View on the Charity Commission register](#)

Contact

Address 48a Ford Road
Wirral
CH49 0TF

Phone 07971476605

Email wabc@hotmail.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE: (1) TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION, PRIMARILY FOR THE BENEFIT OF THE INHABITANTS OF THE WIRRAL, CHESHIRE AND SURROUNDING AREAS, BY PROVIDING FACILITIES AND OPPORTUNITIES FOR AMATEUR BOXING AND OTHER ACTIVITIES CAPABLE OF IMPROVING PHYSICAL HEALTH;(2) TO ADVANCE THE EDUCATION OF THE INHABITANTS OF THE WIRRAL, CHESHIRE AND SURROUNDING AREAS BY DEVELOPING THEIR MENTAL, PHYSICAL AND MORAL CAPABILITIES THROUGH LEISURE TIME ACTIVITIES.

Activities: The operation of an amateur boxing club providing safe opportunities and facilities for people of all ages to participate in boxing and other sports as well as general health and fitness activities.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People, The General Public/mankind

Geography

- Cheshire West & Chester
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£83,336	£32,223	-	-
2024-03-31	£95,167	£16,724	-	-
2023-03-31	£44,999	£34,682	-	-
2022-03-31	£28,615	£16,496	-	-
2021-03-31	£32,891	£22,170	-	-

Trustees

Name	Role	Appointed
DANE COLIN GRIFFITHS		2015-03-11
LEE HOLMES		2015-03-11
PETER BERNARD PHELAN		2015-03-11

WIRRAL CP BOXING CLUB

England & Wales - Charity number 1160834

Accounts

Number 1160834
CE003675

Wirral Community Police Boxing Club

Accounts

31 March 2025

Wirral Community Police Boxing Club
Report and accounts
Contents

	Page
Members' report	1
Independent Examiner's report	2
Profit and loss account	3
Balance sheet	4
Notes to the accounts	5-6

Wirral Community Police Boxing Club

Registered number:

CE003675

Members' Report

The members present their report and accounts for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The Club was founded in 2015, the Club is governed by its Constitution.

The overall responsibility of the Club's affairs is vested in the trustees and final decisions are made by the Trustees. Retiring Members of Council are eligible by written nomination for re-election.

The club trustees may delegate any of their powers or functions to a committee or committees, and, if they do, they shall determine the terms and conditions on which the delegation is made. The charity trustees may at any time alter those terms and conditions, or revoke the delegation.

Trustees are familiar with the work of the Club having participated over a number of years. New trustees are familiarised with the work of the Club by the existing and continuing members.

The financial and general business affairs of the Club are vested in the trustees.

With the wide ranging interests of the trustees, it would be reasonable to expect an interaction with the individuals and organisations they represent. Transactions are carried out at arm's length and disclose any such transactions.

The club is engaged in a continuous review process of all risks associated with the Club's activities. The primary risks are recognised as the health and safety of the public. The trustees consider that the systems they have in place to manage such risks as have already been ascertained appear to be adequate in normal circumstances.

Objectives

The objects of the CIO are to promote community participation in healthy recreation, primarily for the benefit of the inhabitants of the Wirral, Cheshire and surrounding areas, by providing facilities and opportunities for amateur boxing and other activities capable of improving physical health; and

To advance the education of the inhabitants of the Wirral, Cheshire and surrounding areas by developing their mental, physical and moral capabilities through leisure time activities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Club's objectives.

Financial review

Details of the results for the year are set out in the annexed accounts.

Reserves

The policy of the Club is to retain sufficient resources to cover the annual cost of running the club and thereby meet any potential liabilities.

This report was approved by the board on 15 October 2025 and signed on its behalf.

Member
P Phelan

Wirral Community Police Boxing Club

Independent Examiners' report to the board of trustees of Wirral Community Police Boxing Club for the year ended 31 March 2021

I report on the accounts of the for the period ended 31 March 2023 , which are set out on pages 1-5

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;
- (b) have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gardiner Russell Accounting Limited

238A Telegraph Road
Heswall
Wirral
CH60 0AL

27 January 2025

Wirral Community Police Boxing Club
Statement of financial activities
for the year ended 31 March 2025

	Notes	2025 £	2024 £
Activities for generating funds		69,660	82,593
Incoming resources for charitable activities		69,660	82,593
Resources expended			
Cost of generating funds		(17,988)	(2,872)
Administrative expenses		(21,182)	(16,423)
Net incoming resources available	2	30,490	63,298
Exceptional items:			
Unreported prior year donations		-	98,557
		30,490	161,855
Income from investments		9,360	9,000
Interest receivable		4,315	3,574
Profit on ordinary activities before taxation		44,165	174,429
Tax on profit on ordinary activities		-	-
Net incoming resources available		44,165	174,429

Wirral Community Police Boxing Club
Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	276,458	35,435
Current assets			
Debtors		-	(17,988)
Cash at bank and in hand		99,136	296,565
		<u>99,136</u>	<u>278,577</u>
Creditors: amounts falling due within one year	4	(750)	(1,321)
Net current assets		<u>98,386</u>	<u>277,256</u>
Net assets		<u>374,844</u>	<u>312,691</u>
Capital and reserves			
Profit and loss account	5	374,844	330,679
Members' funds		<u>374,844</u>	<u>330,679</u>

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

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

The members 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Member
P Phelan
Approved by the board on 15 October 2025

Wirral Community Police Boxing Club
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

Incoming resources

All incoming resources represents the value, net of value added tax when the charity is entitled to the income and the amount can be qualified with reasonable accuracy.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures, fittings and equipment	15% reducing balance
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Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease

2	Operating profit	2025	2024
		£	£
	This is stated after charging:		
	Depreciation of owned fixed assets	3,368	3,281

Wirral Community Police Boxing Club
Notes to the Accounts
for the year ended 31 March 2025

3 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 April 2024	16,842	37,844	54,686
Additions	240,531	3,860	244,391
At 31 March 2025	<u>257,373</u>	<u>41,704</u>	<u>299,077</u>
Depreciation			
At 1 April 2024	-	19,251	19,251
Charge for the year	-	3,368	3,368
At 31 March 2025	<u>-</u>	<u>22,619</u>	<u>22,619</u>
Net book value			
At 31 March 2025	<u>257,373</u>	<u>19,085</u>	<u>276,458</u>
At 31 March 2024	<u>16,842</u>	<u>18,593</u>	<u>35,435</u>

4 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	750	1,321
	<u>750</u>	<u>1,321</u>

5 Incoming resources from charitable activities

	2025 £
At 1 April 2024	330,679
Incoming resources from charitable activities	44,165
At 31 March 2025	<u>374,844</u>

6 Exceptional items

During the year it was discovered that a previously dormant bank account in the name of the charity had been in receipt of various donations. This income had not been reported in previous years and has now been included in the current year as an exceptional item.

**Wirral Community Police Boxing Club
Income and Expenditure Account
for the year ended 31 March 2025**

	2025	2024
	£	£
Activities for generating funds	69,660	82,593
Incoming resources for charitable activities	69,660	82,593
Resources expended		
Cost of generating funds	(17,988)	(2,872)
Administrative expenses	(21,182)	(16,423)
Operating profit	<u>30,490</u>	<u>63,298</u>
Exceptional items	-	98,557
Income from investments	9,360	9,000
Interest receivable	4,315	3,574
incoming	<u>30,490</u>	<u>174,429</u>

**Wirral Community Police Boxing Club
Income and Expenditure Account
for the year ended 31 March 2025**

	2025	2024
	£	£
Activities for generating funds		
Activities for generating funds	<u>69,660</u>	<u>82,593</u>
 Cost of generating funds		
Purchases	6,948	2,572
Other direct costs	<u>11,040</u>	<u>300</u>
	<u>17,988</u>	<u>2,872</u>
 Administrative expenses		
Employee costs:		
Staff training and welfare	1,588	576
Travel and subsistence	497	520
	<u>2,085</u>	<u>1,096</u>
Premises costs:		
Rates	417	454
Light and heat	4,493	1,881
	<u>4,910</u>	<u>2,335</u>
General administrative expenses:		
Telephone and fax	1,837	1,649
Stationery and printing	-	120
Subscriptions	657	646
Bank charges	131	304
Insurance	2,720	918
Equipment expensed	2,858	3,254
Repairs and maintenance	1,766	166
Depreciation	3,368	3,281
	<u>13,337</u>	<u>10,338</u>
Legal and professional costs:		
Accountancy fees	750	720
Other legal and professional	100	1,934
	<u>850</u>	<u>2,654</u>
	<u>21,182</u>	<u>16,423</u>

WIRRAL CP BOXING CLUB

England & Wales - Charity number 1160834

Accounts

Number 1160834
CE003675

Wirral Community Police Boxing Club

Accounts

31 March 2024



**Wirral Community Police Boxing Club
Report and accounts
Contents**

	Page
Members' report	1
Independent Examiner's report	2
Profit and loss account	3
Balance sheet	4
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Wirral Community Police Boxing Club
Registered number:
Members' Report

CE003675

The members present their report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The Club was founded in 2015, the Club is governed by its Constitution. The overall responsibility of the Club's affairs is vested in the trustees and final decisions are made by the Trustees. Retiring Members of Council are eligible by written nomination for re-election.

The club trustees may delegate any of their powers or functions to a committee or committees, and, if they do, they shall determine the terms and conditions on which the delegation is made. The charity trustees may at any time alter those terms and conditions, or revoke the delegation.

Trustees are familiar with the work of the Club having participated over a number of years. New trustees are familiarised with the work of the Club by the existing and continuing members.

The financial and general business affairs of the Club are vested in the trustees.

With the wide ranging interests of the trustees, it would be reasonable to expect an interaction with the individuals and organisations they represent. Transactions are carried out at arm's length and disclose any such transactions.

The club is engaged in a continuous review process of all risks associated with the Club's activities. The primary risks are recognised as the health and safety of the public. The trustees consider that the systems they have in place to manage such risks as have already been ascertained appear to be adequate in normal circumstances.

Objectives

The objects of the CIO are to promote community participation in healthy recreation, primarily for the benefit of the inhabitants of the Wirral, Cheshire and surrounding areas, by providing facilities and opportunities for amateur boxing and other activities capable of improving physical health; and

To advance the education of the inhabitants of the Wirral, Cheshire and surrounding areas by developing their mental, physical and moral capabilities through leisure time activities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Club's objectives.

Financial review

Details of the results for the year are set out in the annexed accounts.

Reserves

The policy of the Club is to retain sufficient resources to cover the annual cost of running the club and thereby meet any potential liabilities.

This report was approved by the board on 27 January 2025 and signed on its behalf.

Member
P Phelan

Wirral Community Police Boxing Club

Independent Examiners' report to the board of trustees of Wirral Community Police Boxing Club for the year ended 31 March 2021

I report on the accounts of the for the period ended 31 March 2023 , which are set out on pages 1-5

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;
- (b) have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gardiner Russell Accounting Limited

238A Telegraph Road
Heswall
Wirral
CH60 0AL

27 January 2025

**Wirral Community Police Boxing Club
Statement of financial activities
for the year ended 31 March 2024**

	Notes	2024 £	2023 £
Activities for generating funds		82,593	44,999
Incoming resources for charitable activities		82,593	44,999
Resources expended			
Cost of generating funds		(2,872)	(7,777)
Administrative expenses		(16,423)	(26,905)
Net incoming resources available	2	63,298	10,317
Exceptional items:			
Unreported prior year donations		98,557	-
		161,855	10,317
Income from investments		9,000	-
Interest receivable		3,574	-
Profit on ordinary activities before taxation		174,429	10,317
Tax on profit on ordinary activities		-	-
Net incoming resources available		174,429	10,317

**Wirral Community Police Boxing Club
Balance Sheet
as at 31 March 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	3	35,435	71,874
Current assets			
Debtors		-	(2,872)
Cash at bank and in hand		296,565	84,977
		<u>296,565</u>	<u>82,105</u>
Creditors: amounts falling due within one year	4	(1,321)	(601)
Net current assets		<u>295,244</u>	<u>81,504</u>
Net assets		<u>330,679</u>	<u>153,378</u>
Capital and reserves			
Profit and loss account	5	330,679	156,250
Members' funds		<u>330,679</u>	<u>156,250</u>

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

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

The members 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Member
P Phelan
Approved by the board on 27 January 2025

**Wirral Community Police Boxing Club
Notes to the Accounts
for the year ended 31 March 2024**

1 Accounting policies

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

Incoming resources

All incoming resources represents the value, net of value added tax when the charity is entitled to the income and the amount can be qualified with reasonable accuracy.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures, fittings and equipment	15% reducing balance
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Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

2	Operating profit	2024	2023
		£	£
	This is stated after charging:		
	Depreciation of owned fixed assets	3,281	3,860

**Wirral Community Police Boxing Club
Notes to the Accounts
for the year ended 31 March 2024**

3 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 April 2023	50,000	37,844	87,844
Additions	16,842	-	16,842
Disposals	(50,000)	-	(50,000)
At 31 March 2024	<u>16,842</u>	<u>37,844</u>	<u>54,686</u>
Depreciation			
At 1 April 2023	-	15,970	15,970
Charge for the year	-	3,281	3,281
At 31 March 2024	<u>-</u>	<u>19,251</u>	<u>19,251</u>
Net book value			
At 31 March 2024	<u>16,842</u>	<u>18,593</u>	<u>35,435</u>
At 31 March 2023	<u>50,000</u>	<u>21,874</u>	<u>71,874</u>

4 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	1,321	601
	<u>1,321</u>	<u>601</u>

5 Incoming resources from charitable activities

	2024 £
At 1 April 2023	156,250
Incoming resources from charitable activities	174,429
At 31 March 2024	<u>330,679</u>

6 Exceptional items

During the year it was discovered that a previously dormant bank account in the name of the charity had been in receipt of various donations. This income had not been reported in previous years and has now been included in the current year as an exceptional item.

**Wirral Community Police Boxing Club
Income and Expenditure Account
for the year ended 31 March 2024**

	2024	2023
	£	£
Activities for generating funds	82,593	44,999
Incoming resources for charitable activities	82,593	44,999
Resources expended		
Cost of generating funds	(2,872)	(7,777)
Administrative expenses	(16,423)	(26,905)
Operating profit	<u>63,298</u>	<u>10,317</u>
Exceptional items	98,557	-
Income from investments	9,000	-
Interest receivable	3,574	-
incoming	<u>63,298</u>	<u>10,317</u>

**Wirral Community Police Boxing Club
Income and Expenditure Account
for the year ended 31 March 2024**

	2024	2023
	£	£
Activities for generating funds		
Activities for generating funds	<u>82,593</u>	<u>44,999</u>
 Cost of generating funds		
Purchases	2,572	777
Other direct costs	300	7,000
	<u>2,872</u>	<u>7,777</u>
 Administrative expenses		
Employee costs:		
Staff training and welfare	576	-
Travel and subsistence	520	250
	<u>1,096</u>	<u>250</u>
Premises costs:		
Rates	454	427
Light and heat	1,881	1,727
Cleaning	-	40
	<u>2,335</u>	<u>2,194</u>
General administrative expenses:		
Telephone and fax	1,649	1,879
Stationery and printing	120	115
Subscriptions	646	1,020
Bank charges	304	191
Insurance	918	902
Equipment expensed	3,254	8,604
Equipment hire	-	1,040
Software	-	265
Repairs and maintenance	166	5,685
Depreciation	3,281	3,860
Sundry expenses	-	300
	<u>10,338</u>	<u>23,861</u>
Legal and professional costs:		
Accountancy fees	720	600
Other legal and professional	1,934	-
	<u>2,654</u>	<u>600</u>
	<u>16,423</u>	<u>26,905</u>

WIRRAL CP BOXING CLUB

England & Wales - Charity number 1160834

Accounts

Number 1160834
CE003675

Wirral Community Police Boxing Club

Accounts

31 March 2023



GARDINER RUSSELL ACCOUNTING
Chartered Accountants & Taxation Specialists

**Wirral Community Police Boxing Club
Report and accounts
Contents**

	Page
Members' report	1
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Wirral Community Police Boxing Club
Registered number:
Members' Report

CE003675

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The club trustees may delegate any of their powers or functions to a committee or committees, and, if they do, they shall determine the terms and conditions on which the delegation is made. The charity trustees may at any time alter those terms and conditions, or revoke the delegation.

Trustees are familiar with the work of the Club having participated over a number of years. New trustees are familiarised with the work of the Club by the existing and continuing members.

The financial and general business affairs of the Club are vested in the trustees.

With the wide ranging interests of the trustees, it would be reasonable to expect an interaction with the individuals and organisations they represent. Transactions are carried out at arm's length and disclose any such transactions.

The club is engaged in a continuous review process of all risks associated with the Club's activities. The primary risks are recognised as the health and safety of the public. The trustees consider that the systems they have in place to manage such risks as have already been ascertained appear to be adequate in normal circumstances.

Objectives

The objects of the CIO are to promote community participation in healthy recreation, primarily for the benefit of the inhabitants of the Wirral, Cheshire and surrounding areas, by providing facilities and opportunities for amateur boxing and other activities capable of improving physical health; and

To advance the education of the inhabitants of the Wirral, Cheshire and surrounding areas by developing their mental, physical and moral capabilities through leisure time activities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Club's objectives.

Financial review

Details of the results for the year are set out in the annexed accounts.

Reserves

The policy of the Club is to retain sufficient resources to cover the annual cost of running the club and thereby meet any potential liabilities.

This report was approved by the board on 24 January 2024 and signed on its behalf.

Member
P Phelan



Wirral Community Police Boxing Club

Independent Examiners' report to the board of trustees of Wirral Community Police Boxing Club for the year ended 31 March 2021

I report on the accounts of the for the period ended 31 March 2023 , which are set out on pages 1-5

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;
- (b) have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gardiner Russell Accounting Limited

1st Floor, 2 Castle Buildings
147 - 149 Telegraph Road
Heswall
Wirral
CH60 7SE

24 January 2024

**Wirral Community Police Boxing Club
Statement of financial activities
for the year ended 31 March 2023**

	Notes	2023 £	2022 £
Activities for generating funds		44,999	28,614
Subscription		-	
Incoming resources for charitable activities		44,999	28,614
Resources expended			
Cost of generating funds		(7,777)	(3,818)
Administrative expenses		(26,905)	(12,677)
Net incoming resources available	2	10,317	12,119
Profit on ordinary activities before taxation		10,317	12,119
Tax on profit on ordinary activities		-	-
Net incoming resources available		10,317	12,119

**Wirral Community Police Boxing Club
Balance Sheet
as at 31 March 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	71,874	75,734
Current assets			
Debtors		-	(7,777)
Cash at bank and in hand		84,977	72,900
		<u>84,977</u>	<u>65,123</u>
Creditors: amounts falling due within one year	4	(601)	(2,701)
Net current assets		<u>84,376</u>	<u>62,422</u>
Net assets		<u>156,250</u>	<u>138,156</u>
Capital and reserves			
Profit and loss account	5	156,250	145,933
Members' funds		<u>156,250</u>	<u>145,933</u>

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

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

The members 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Member
P Phelan

Approved by the board on 24 January 2024



Wirral Community Police Boxing Club
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

Incoming resources

All incoming resources represents the value, net of value added tax when the charity is entitled to the income and the amount can be qualified with reasonable accuracy.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures, fittings and equipment 15% reducing balance

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2	Operating profit	2023	2022
		£	£
	This is stated after charging:		
	Depreciation of owned fixed assets	<u>3,860</u>	<u>4,541</u>
3	Tangible fixed assets		
		Land and buildings £	Plant and machinery etc £
			Total £
	Cost		
	At 1 April 2022	<u>50,000</u>	<u>37,844</u>
	At 31 March 2023	<u>50,000</u>	<u>37,844</u>
	Depreciation		
	At 1 April 2022	-	12,110
	Charge for the year	<u>-</u>	<u>3,860</u>
	At 31 March 2023	<u>-</u>	<u>15,970</u>
	Net book value		
	At 31 March 2023	<u>50,000</u>	<u>21,874</u>
	At 31 March 2022	<u>50,000</u>	<u>25,734</u>
4	Creditors: amounts falling due within one year	2023	2022
		£	£
	Other creditors	<u>601</u>	<u>2,701</u>
5	Incoming resources from charitable activities	2023	
		£	
	At 1 April 2022	145,933	
	Incoming resources from charitable activities	<u>10,317</u>	
	At 31 March 2023	<u>156,250</u>	

**Wirral Community Police Boxing Club
Income and Expenditure Account
for the year ended 31 March 2023**

	2023	2022
	£	£
Activities for generating funds	44,999	28,614
Subscription	-	-
Incoming resources for charitable activities	44,999	28,614
Resources expended		
Cost of generating funds	(7,777)	(3,818)
Administrative expenses	(26,905)	(12,677)
Operating profit	<u>10,317</u>	<u>12,119</u>
Incoming	<u>10,317</u>	<u>12,119</u>

**Wirral Community Police Boxing Club
Income and Expenditure Account
for the year ended 31 March 2023**

	2023 £	2022 £
Activities for generating funds		
Activities for generating funds	<u>44,999</u>	<u>28,614</u>
Cost of generating funds		
Purchases	777	3,818
Other direct costs	<u>7,000</u>	<u>-</u>
	<u>7,777</u>	<u>3,818</u>
Administrative expenses		
Employee costs:		
Travel and subsistence	<u>250</u>	<u>315</u>
	<u>250</u>	<u>315</u>
Premises costs:		
Rates	427	-
Light and heat	1,727	1,272
Cleaning	<u>40</u>	<u>-</u>
	<u>2,194</u>	<u>1,272</u>
General administrative expenses:		
Telephone and fax	1,879	1,866
Stationery and printing	115	-
Subscriptions	1,020	1,487
Bank charges	191	41
Insurance	902	798
Equipment expensed	8,604	-
Equipment hire	1,040	-
Software	265	170
Repairs and maintenance	5,685	1,887
Depreciation	3,860	4,541
Sundry expenses	<u>300</u>	<u>-</u>
	<u>23,861</u>	<u>10,790</u>
Legal and professional costs:		
Accountancy fees	<u>600</u>	<u>300</u>
	<u>600</u>	<u>300</u>
	<u>26,905</u>	<u>12,677</u>

WIRRAL CP BOXING CLUB

England & Wales - Charity number 1160834

Accounts

Number: 1160834 CE003675

**WIRRAL CP BOXING CLUB
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

**Wirral CP Boxing Club
Report and Accounts for The Year Ended
31 March 2022**

Contents

	Page
Member's Report	1—2
Accountant's Report	3
Profit and Loss Account	4
Balance Sheet	5
Notes to the Accounts	6—8

**Wirral CP Boxing Club
Member's Report
For The Year Ended 31 March 2022**

Statement of Member's Responsibilities

The members present their report and the financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The Club was founded in 2015, the Club is governed by its Constitution.

The overall responsibility of the Club's affairs is vested in the trustees and final decisions are made by the Trustees. Retiring Members of Council are eligible by written nomination for re-election.

The club trustees may delegate any of their powers or functions to a committee or committees, and, if they do, they shall determine the terms and conditions on which the delegation is made. The charity trustees may at any time alter those terms and conditions, or revoke the delegation

Trustees are familiar with the work of the Club having participated over a number of years. New trustees are familiarised with the work of the Club by the existing and continuing members.

The financial and general business affairs of the Club are vested in the trustees.

With the wide ranging interests of the trustees, it would be reasonable to expect an interaction with the individuals and organisations they represent. Transactions are carried out at arm's length and disclose any such transactions.

The club is engaged in a continuous review process of all risks associated with the Club's activities. The primary risks are recognised as the health and safety of the public. The trustees consider that the systems they have in place to manage such risks as have already been ascertained appear to be adequate in normal circumstances.

Objectives

The objects of the CIO are to promote community participation in healthy recreation, primarily for the benefit of the inhabitants of the Wirral, Cheshire and surrounding areas, by providing facilities and opportunities for amateur boxing and other activities capable of improving physical health; and

To advance the education of the inhabitants of the Wirral, Cheshire and surrounding areas by developing their mental, physical and moral capabilities through leisure time activities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Club's objectives.

Financial Instrument Risk

Financial review

Details of the results for the year are set out in the annexed accounts.

Reserves

The policy of the Club is to retain sufficient resources to cover the annual cost of running the club and thereby meet any potential liabilities.

**Wirral CP Boxing Club
Member's Report (continued)
For The Year Ended 31 March 2022**

Members

The member who held office during the year were as follows:

Mr P B Phelan

Signed on behalf of the members by

10th January 2023

**Wirral CP Boxing Club
Accountant's Report
For The Year Ended 31 March 2022**

I report on the accounts of the for the period ended 31 March 2022, which are set out on pages 1-6

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

R & R Accountants Bromborough Ltd
21 Queensbury Avenue
Bromborough
CH62 7HB

Signed



Linzi Murphy-Dabak
MAAT AATQB

10th January 2023

**Wirral CP Boxing Club
Profit and Loss Account
For The Year Ended 31 March 2022**

	Notes	2022
		£
Activities for generating funds		28,615
Cost of generating funds		<u>(3,818)</u>
GROSS PROFIT		24,797
Administrative expenses		<u>(12,678)</u>
Net incoming resources available		<u><u>12,119</u></u>

**Wirral CP Boxing Club
Balance Sheet
As at 31 March 2022**

		2022	
	Notes	£	£
FIXED ASSETS			
Tangible Assets	3		75,734
			<u>75,734</u>
CURRENT ASSETS			
Cash at bank and in hand		70,499	
			<u>70,499</u>
Creditors: Amounts Falling Due Within One Year	4	(300)	
			<u>70,199</u>
NET CURRENT ASSETS			<u>70,199</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>145,933</u>
NET ASSETS			<u>145,933</u>
Capital and reserves		133,814	
Profit and loss account		<u>12,119</u>	
			<u>145,933</u>
MEMBERS' funds			<u>145,933</u>

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

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

The members 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Member

P Phelan

Approved by the board on 10 January 2023

Wirral CP Boxing Club
Notes to the Accounts
For The Year Ended 31 March 2022

1. Accounting Policies

Basis of Preparation of Financial Statements

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

Incoming resources

All incoming resources represents the value, net of value added tax when the charity is entitled to the income and the amount can be qualified with reasonable accuracy.

Incoming resources

All incoming resources represents the value, net of value added tax when the charity is entitled to the income and the amount can be qualified with reasonable accuracy.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	15%
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Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**Wirral CP Boxing Club
Notes to the Accounts
For The Year Ended 31 March 2022**

2 Operating profit	2022
	£
This is stated after charging:	
Depreciation of owned fixed assets	4,541

Wirral CP Boxing Club
Notes to the Accounts (continued) For The
Year Ended 31 March 2022

3. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 April 2021	50,000	37,844	87,844
As at 31 March 2022	50,000	37,844	87,844
Depreciation			
As at 1 April 2021	-	7,569	7,569
Provided during the period	-	4,541	4,541
As at 31 March 2022	-	12,110	12,110
Net Book Value			
As at 31 March 2022	50,000	25,734	75,734
As at 1 April 2021	50,000	30,275	80,275

4. Creditors: Amounts Falling Due Within One Year

	2022
	£
Other creditors	300
	300

WIRRAL CP BOXING CLUB

England & Wales - Charity number 1160834

Accounts

Number 1160834
CE003675

Wirral Community Police Boxing Club

Report and Unaudited Accounts

31 March 2021



GARDINER RUSSELL ACCOUNTING
Chartered Accountants & Taxation Specialists

Wirral Community Police Boxing Club
Report and accounts
Contents

	Page
Members' report	1 - 2
Independent examiners' report	3
Statement of financial activities	4
Balance sheet	5
Notes to the accounts	6 - 8

Wirral Community Police Boxing Club
Registered number: CE003675
Members' Report

The members present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The Club was founded in 2015, the Club is governed by its Constitution. The overall responsibility of the Club's affairs is vested in the trustees and final decisions are made by the Trustees. Retiring Members of Council are eligible by written nomination for re-election.

The club trustees may delegate any of their powers or functions to a committee or committees, and, if they do, they shall determine the terms and conditions on which the delegation is made. The charity trustees may at any time alter those terms and conditions, or revoke the delegation.

Trustees are familiar with the work of the Club having participated over a number of years. New trustees are familiarised with the work of the Club by the existing and continuing members.

The financial and general business affairs of the Club are vested in the trustees.

With the wide ranging interests of the trustees, it would be reasonable to expect an interaction with the individuals and organisations they represent. Transactions are carried out at arm's length and disclose any such transactions.

The club is engaged in a continuous review process of all risks associated with the Club's activities. The primary risks are recognised as the health and safety of the public. The trustees consider that the systems they have in place to manage such risks as have already been ascertained appear to be adequate in normal circumstances.

Objectives

The objects of the CIO are to promote community participation in healthy recreation, primarily for the benefit of the inhabitants of the Wirral, Cheshire and surrounding areas, by providing facilities and opportunities for amateur boxing and other activities capable of improving physical health; and

To advance the education of the inhabitants of the Wirral, Cheshire and surrounding areas by developing their mental, physical and moral capabilities through leisure time activities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Club's objectives.

Wirral Community Police Boxing Club
Registered number: CE003675
Members' Report

Financial review

Details of the results for the year are set out in the annexed accounts.

Reserves

The policy of the Club is to retain sufficient resources to cover the annual cost of running the club and thereby meet any potential liabilities.

This report was approved by the board on 26 January 2022 and signed on its behalf.

Member
P Phelan

#REF!

Independent Examiners' report to the board of trustees of Wirral Community Police Boxing Club for the year ended 31 March 2021

I report on the accounts of the for the period ended 31 March 2021 , which are set out on pages 1-5

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;
- have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gardiner Russell Accounting Limited

1st Floor, 2 Castle Buildings
147 - 149 Telegraph Road
Heswall
Wirral
CH60 7SE

26 January 2022

Wirral Community Police Boxing Club
Statement of financial activities
for the year ended 31 March 2021

	Notes	2021 £	2020 £
Activities for generating funds		2,616	36,248
Subscription		30,275	
Incoming resources for charitable activities		32,891	
Resources expended			
Cost of generating funds		(2,060)	(6,091)
Administrative expenses		(20,110)	(11,486)
Net incoming resources available	2	10,721	(11,486)
Profit/(loss) on ordinary activities before taxation		10,721	(11,486)
Tax on profit/(loss) on ordinary activities		-	-
Net incoming resources available		10,721	(11,486)

Wirral Community Police Boxing Club
Balance Sheet
as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	80,275	50,000
Current assets			
Cash at bank and in hand		55,939	74,893
Creditors: amounts falling due within one year	4	(2,400)	(1,800)
Net current assets		<u>53,539</u>	<u>73,093</u>
Net assets		<u>133,814</u>	<u>123,093</u>
Capital and reserves			
Profit and loss account	5	133,814	92,936
Members' funds		<u>133,814</u>	<u>92,936</u>

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

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

The members 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Member
P Phelan
Approved by the board on 26 January 2022

Wirral Community Police Boxing Club
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

Incoming resources

All incoming resources represents the value, net of value added tax when the charity is entitled to the income and the amount can be qualified with reasonable accuracy.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures, fittings and equipment	15% reducing balance
----------------------------------	----------------------

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Operating profit

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>7,569</u>	<u>-</u>

Wirral Community Police Boxing Club
Notes to the Accounts
for the year ended 31 March 2021

3 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 April 2020	50,000	-	50,000
Additions	-	37,844	37,844
At 31 March 2021	<u>50,000</u>	<u>37,844</u>	<u>87,844</u>
Depreciation			
Charge for the year	-	7,569	7,569
At 31 March 2021	<u>-</u>	<u>7,569</u>	<u>7,569</u>
Net book value			
At 31 March 2021	<u>50,000</u>	<u>30,275</u>	<u>80,275</u>
At 31 March 2020	<u>50,000</u>	<u>-</u>	<u>50,000</u>

4 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	<u>2,400</u>	<u>1,800</u>

Wirral Community Police Boxing Club
Notes to the Accounts
for the year ended 31 March 2021

5 Incoming resources from charitable activities	2021
	£
At 1 April 2020	123,093
Incoming resources from charitable activities	10,721
At 31 March 2021	<u>133,814</u>