

TOE TO TOE

England & Wales · Charity number 1170419

Details

Status Registered

Legal form CIO

Registered 2016-11-28

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

Contact

Address Toe to Toe
Toe 2 Toe
North Road
Holywell
Flintshire
CH8 7TQ

Phone 07563255791

Email toe2toefitness@outlook.com

Website [TBC](#)

Activities

Objects: THE OBJECT OF THE CIO IS TO PROMOTE THE AMATEUR SPORTS OF BOXING AND MARTIAL ARTS FOR THE PUBLIC BENEFIT IN PARTICULAR THROUGH COACHING, PERSONAL DEVELOPMENT AND ASSOCIATED FITNESS ACTIVITIES WITH THE AIM OF INCREASING AND ENCOURAGING COMMUNITY PARTICIPATION IN HEALTHY RECREATION AMONG ADULTS, CHILDREN/YOUNG PEOPLE AND SPECIFIC USER GROUPS (IN PARTICULAR THOSE WITH DISABILITIES) IN FLINTSHIRE, WALES.

Activities: TO PROMOTE THE AMATEUR SPORTS OF BOXING AND MARTIAL ARTS FOR THE PUBLIC BENEFIT IN PARTICULAR THROUGH COACHING, PERSONAL DEVELOPMENT AND ASSOCIATED FITNESS ACTIVITIES. THE AIM OF INCREASING AND ENCOURAGING COMMUNITY PARTICIPATION IN HEALTHY RECREATION AMONG ADULTS, CHILDREN/YOUNG PEOPLE AND SPECIFIC USER GROUPS (IN PARTICULAR THOSE WITH DISABILITIES) IN FLINTSHIRE, WALES

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WALES
- Flintshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£20,377	£26,264	-	-
2023-12-31	£38,616	£29,089	-	-
2022-12-31	£36,307	£46,823	-	-
2021-12-31	£37,006	£45,281	-	-
2020-12-31	£67,974	£44,765	-	-

Trustees

Name	Role	Appointed
CRAIG STOCKHAM		2021-09-28
David John Forrester		2025-11-21
GARETH ROBINSON		2017-01-27
Nicola Ashcroft		2022-09-26

TOE TO TOE

England & Wales - Charity number 1170419

Accounts

REGISTERED CHARITY NUMBER: 1170419

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2024
FOR
TOE TO TOE**

**Guy Walmsley Limited
Chartered Accountants
3 Grove Road
Wrexham
LL11 1DY**



Trustees' Annual Report for the period

Period start date		Period end date	
From	01 01 2024	To	31 12 2024

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

North Road	
Holywell	
Flintshire	
Postcode	CH8 7TQ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Craig Stockham			
2	Nicola Ashcroft			
3	Gareth Robinson			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Appointed by other trustees

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The object of the CIO is to promote amateur sport coaching and development, in particular boxing and martial arts, for the purposes of promoting healthy recreation to adults, children and specific user groups such as disabled users.
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The advancement of amateur sport by promoting the health recreation of boxing and martial arts, but not limited to, for the residents of Flintshire in particular, but not exclusively to, with the objective of improving the condition of life outcomes for its users

Providing the provision of facilities for learning and coaching for the public benefit of adults, children and specific user groups such as, but not limited to, disabled users or children with autism.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

Attendance numbers remain consistent in 2024 and the gym continues to provide young people classes (Little Warriors). The gym also provided 4 women only self-defence classes

The gym continues to be successful with bringing young people who were causing issues in both school and on the streets and providing them the discipline of martial arts so that they no longer cause problems.

2 young-men who have trained at the gym since a young age have won a British and Welsh belts.

Section E Financial review

Brief statement of the charity's policy on reserves

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Details of any funds materially in deficit

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Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

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Section F Other optional information

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Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>C. Stockham</i>	
Full name(s)	<i>Craig Stockham</i>	
Position (eg Secretary, Chair, etc)	<i>Trustee</i>	
Date	<i>10/10/25</i>	

**TOE TO TOE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st DECEMBER 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number
1170419

Principal Address

Toe to Toe
North Road
Holywell
CH8 7TQ

Trustees

Craig Stockham
Gareth Robinson
Nicola Ashcroft

Independent Examiner

Guy Walmsley Limited
Chartered Accountants
3 Grove Road
Wrexham
LL11 1DY

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TOE TO TOE
FOR THE YEAR ENDED 31st DECEMBER 2024**

Independent examiner's report to the trustees of Toe To Toe.

I report to the charity trustees on my examination of the accounts of Toe To Toe for the year ended 31st December 2024

Responsibilities and basis of report

As the charity trustees of Toe to Toe 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 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 ToeToToe 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.

A.S. Griffiths

Simon Griffiths (Senior statutory auditor)
for and on behalf of Guy Walmsley Limited
Chartered Accountants
3 Grove Road
Wrexham
LL11 1DY

Date:

14/10/25

TOE TO TOE
CHARITY NUMBER 1170419
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31st DECEMBER 2024

	Unrestricted Funds £	Restricted Funds £	Endow- ment funds £	2024 Total funds £	Year End 31/12/2023 £
RECEIPTS					
Gym Takings	20,077	-	-	20,077	34,142
Donations and gifts	300	-	-	300	3,550
Flintshire county council	-	-	-	-	924
SUBTOTAL	<u>20,377</u>	<u>-</u>	<u>-</u>	<u>20,377</u>	<u>38,616</u>
ASSETS AND INVESTMENTS SALES					
Bank interest	-	-	-	-	-
TOTAL RECEIPTS	<u>20,377</u>	<u>0.00</u>	<u>0.00</u>	<u>20,377</u>	<u>38,616</u>
PAYMENTS					
Staff Wages	8,884	-	-	8,884	11,710
Pensions	221	-	-	221	963
Rates and water	1,950	-	-	1,950	3,902
Equipment hire	-	-	-	-	-
Insurance	1,719	-	-	1,719	1,743
Light and heat	4,089	-	-	4,089	4,068
Telephone	909	-	-	909	886
Repairs and renewals	683	-	-	683	4,142
Sundries	443	-	-	443	99
Accountancy	2,366	-	-	2,366	1,575
Professional fees	-	-	-	-	-
Interest	-	-	-	-	1
SUBTOTAL	<u>21,264</u>	<u>-</u>	<u>-</u>	<u>21,264</u>	<u>29,089</u>
ASSETS AND INVESTMENT PURCHASES					
	5,000	-	-	5,000	-
TOTAL PAYMENTS	<u>26,264</u>	<u>-</u>	<u>-</u>	<u>26,264</u>	<u>29,089</u>
NET OF RECEIPTS AND PAYMENTS	<u>-5,887</u>	<u>-</u>	<u>-</u>	<u>-5,887</u>	<u>9,527</u>
TRANSFERS BETWEEN FUNDS					
CASH FUNDS AT START OF PERIOD	9,463	-	-	9,463	-64
CASH FUNDS AS AT 31st DECEMBER 2024	<u>3,576</u>	<u>-</u>	<u>-</u>	<u>3,576</u>	<u>9,463</u>

**TOE TO TOE
CHARITY NUMBER 1170419
STATEMENT OF ASSETS & LIABILITIES
FOR THE YEAR ENDED 31st DECEMBER 2024**

CASH FUNDS	Unrestricted funds	Restricted funds	Endowment funds	2023 Funds
	£	£	£	£
Bank Current Account	3,576	-	-	-64
TOTAL CASH FUNDS	<u>3,576</u>	<u>-</u>	<u>-</u>	<u>-64</u>
OTHER MONETARY ASSETS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ASSETS RETAINED FOR CHARITIES OWN USE				
	Funds to which assets belong	2024 cost		2023 cost
		£		£
Furniture, fixtures & fittings	Unrestricted	5,273		5,273
Plant and equipment	Unrestricted	18,261		13,261
		<u>23,534</u>		<u>18,534</u>
LIABILITIES				
		2024		2023
		£		£
Bank overdrafts		-		64
Independent Examination fee		350		350
Wages and social security		15,789		14,446
		<u>16,139</u>		<u>14,860</u>

TOE TO TOE

England & Wales - Charity number 1170419

Accounts

REGISTERED CHARITY NUMBER: 1170419

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2023
FOR
TOE TO TOE**

**Guy Walmsley Limited
Chartered Accountants & Registered Auditors
3 Grove Road
Wrexham
LL11 1DY**

**TOE TO TOE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st DECEMBER 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

1170419

Principal Address

Toe to Toe
North Road
Holywell
CH8 7TQ

Trustees

Craig Stockham
Gareth Robinson
Nicola Ashcroft

Independent Examiner

Guy Walmsley Limited
Chartered Accountants
3 Grove Road
Wrexham
LL11 1DY



Trustees' Annual Report for the period

Period start date: From 01 01 2023 To 31 12 2023
 Period end date

Section A

Reference and administration details

Charity name

Toe To Toe

Other names charity is known by

Registered charity number (if any)

1170419

Charity's principal address

North Road

Holywell

Flintshire

Postcode

CH8 7TQ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Craig Stockham			
2	Nicola Ashcroft			
3	Gareth Robinson			
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20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document

Constitution

How the charity is constituted

Charitable Incorporated Organisation

Trustee selection methods

Appointed by other trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

The object of the CIO is to promote amateur sport coaching and development, in particular boxing and martial arts, for the purposes of promoting healthy recreation to adults, children and specific user groups such as disabled users.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The advancement of amateur sport by promoting the healthy recreation of boxing and martial arts, but not limited to, for the residents of Flintshire in particular, but not exclusively to, with the objective of improving condition of life outcomes for its users

Providing the provision of facilities for learning and coaching for the public benefit of adults, children and specific user groups such as, but not limited to, disabled users or children with autism

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The attendance numbers continued to recover after re-opening following COVID.

During 2023 attendance increased at:

Little Warriors by 20%

Boxing by 10%

Mury Thai by 10%

Students fought at 6 interclub championships and were successful in winning

A local children's dance group Urban fusion is using the gym as a training facility.

3 women only self-defence classes held.

Section E

Financial review

Brief statement of the charity's policy on reserves

--

Details of any funds materially in deficit

--

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

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Section F

Other optional information


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Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	c.stockham	
Full name(s)	Craig Stockham	Craig Stockham
Position (eg Secretary, Chair, etc)	Chair	29/10/24
Date	27/09/2024	

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TOE TO TOE
FOR THE YEAR ENDED 31st DECEMBER 2023**

Independent examiner's report to the trustees of Toe To Toe.

I report to the charity trustees on my examination of the accounts of Toe To Toe for the year ended 31st December 2023

Responsibilities and basis of report

As the charity trustees of Toe to Toe 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 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 playgroup 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.

AS Griffiths

Simon Griffiths (Senior statutory auditor)
for and on behalf of Guy Walmsley Limited
Chartered Accountants & Registered Auditors
3 Grove Road
Wrexham
LL11 1DY

Date:

24/10/24

TOE TO TOE
CHARITY NUMBER 1170419
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31st DECEMBER 2023

	Unrestricted Funds £	Restricted Funds £	Endow- ment funds £	2023 Total funds £	Year End 31/12/2022 £
RECEIPTS					
Gym Takings	34,142	-	-	34,142	31,807
Donations and gifts	3550	-	-	3,550	500
Flintshire county council	924	-	-	924	4,000
SUBTOTAL	<u>38,616</u>	<u>0.00</u>	<u>0.00</u>	<u>38,616</u>	<u>36,307</u>
ASSETS AND INVESTMENTS SALES					
Bank interest	-	-	-	-	-
TOTAL RECEIPTS	<u>38,616</u>	<u>0.00</u>	<u>0.00</u>	<u>38,616</u>	<u>36,307</u>
PAYMENTS					
Staff Wages	11,710	-	-	11,710	22,605
Pensions	963	-	-	963	-
Rates and water	3,902	-	-	3,902	5,175
Equipment hire	-	-	-	-	1,391
Insurance	1,743	-	-	1,743	2,016
Light and heat	4,068	-	-	4,068	5,529
Telephone	886	-	-	886	850
Repairs and renewals	4,142	-	-	4,142	3,584
Sundries	99	-	-	99	1,060
Accountancy	1,575	-	-	1,575	834
Professional fees	-	-	-	-	414
Interest	1	-	-	1	-
SUBTOTAL	<u>29,089</u>	<u>0</u>	<u>-</u>	<u>29,089</u>	<u>43,458</u>
ASSETS AND INVESTMENT PURCHASES					
	-	-	-	-	-
TOTAL PAYMENTS	<u>29,089</u>	<u>0</u>	<u>-</u>	<u>29,089</u>	<u>43,458</u>
NET OF RECEIPTS AND PAYMENTS	<u>9,527</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-7,151</u>
TRANSFERS BETWEEN FUNDS					
	-	-	-	-	-
CASH FUNDS AT START OF PERIOD	-64	-	-	-64	7,087
CASH FUNDS AS AT 31st DECEMBER 2023	<u>9,463</u>	<u>0</u>	<u>-</u>	<u>-64</u>	<u>-64</u>

**TOE TO TOE
CHARITY NUMBER 1170419
STATEMENT OF ASSETS & LIABILITIES
FOR THE YEAR ENDED 31st DECEMBER 2023**

CASH FUNDS	Unrestricted funds	Restricted funds	Endowment funds	2022 Funds £
	£	£	£	
Bank Current Account	9,463	-	-	-64
TOTAL CASH FUNDS	<u><u>9,463</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-64</u></u>
 OTHER MONETARY ASSETS	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
 ASSETS RETAINED FOR CHARITIES OWN USE				
	Funds to which assets belong	2023 cost £		2022 cost £
Furniture, fixtures & fittings	Unrestricted	5,273		5,273
Plant and equipment	Unrestricted	13,261		13,261
		<u><u>18,534</u></u>		<u><u>18,534</u></u>
 LIABILITIES				
		2023 £		2022 £
Bank overdrafts				64
Independent Examination fee		350		1,765
Social security and other taxes		14,446		12,424
		<u><u>24,260</u></u>		<u><u>14,253</u></u>

TOE TO TOE

England & Wales - Charity number 1170419

Accounts

Company Registration No. CE009168 (England and Wales)

TOE TO TOE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

TOE TO TOE

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Robinson Ms N Ashcroft Mr C Stockham	(Appointed 26 September 2022)
Charity number	1170419	
Company number	CE009168	
Principal address	North Road Holywell Flintshire United Kingdom CH8 7TQ	
Registered office	North Road Holywell Flintshire United Kingdom CH8 7TQ	

TOE TO TOE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes 2 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G Robinson

Ms N Ashcroft

(Appointed 26 September 2022)

Mr C Stockham

Ms V Nevitt

(Resigned 11 July 2023)

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees' report was approved by the Board of Trustees.

C. Stockham

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Mr C Stockham

Trustee

Dated:

24/06/24

TOE TO TOE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds	Unrestricted funds
		2022	2021
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	3	4,500	22,250
Charitable activities	4	31,807	14,756
		<u>36,307</u>	<u>37,006</u>
Total income			
		36,307	37,006
<u>Expenditure on:</u>			
Charitable activities	5	46,823	45,281
		<u>46,823</u>	<u>45,281</u>
Net expenditure for the year/ Net movement in funds		(10,516)	(8,275)
Fund balances at 1 January 2022		7,341	15,616
		<u>7,341</u>	<u>15,616</u>
Fund balances at 31 December 2022		(3,175)	7,341
		<u>(3,175)</u>	<u>7,341</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TOE TO TOE

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		11,189		14,054
Current assets					
Cash at bank and in hand		-		5,028	
Creditors: amounts falling due within one year	11	(14,364)		(11,741)	
Net current liabilities			(14,364)		(6,713)
Total assets less current liabilities			(3,175)		7,341
Income funds					
Unrestricted funds			(3,175)		7,341
			(3,175)		7,341

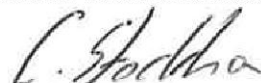
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21/03/24



Mr C Stockham
Trustee

Company registration number CE009168

TOE TO TOE

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2022

1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Toe to Toe is a private company limited by guarantee incorporated in England and Wales. The registered office is North Road, Holywell, Flintshire, CH8 7TQ, United Kingdom.

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

2.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

TOE TO TOE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on reducing balance
Fixtures and fittings	20% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. As all financial assets are classified within one year, they are not amortised but carried at face value.

TOE TO TOE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price. Financial liabilities classified as payable within one year are carried at face value.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and continue to be measured at face value.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	500	415
Grants	4,000	21,835
	<u>4,500</u>	<u>22,250</u>
Grants receivable for core activities		
Flintshire County Council	4,000	13,680
Coronavirus Job Retention Scheme	-	8,155
	<u>4,000</u>	<u>21,835</u>

TOE TO TOE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	Unrestricted 2022 £	Unrestricted 2021 £
Gym takings	31,807	14,756

5 Charitable activities

	2022 £	2021 £
Staff costs	22,605	28,958
Depreciation and impairment	3,365	3,980
Gym equipment hire	1,391	4,437
Rates and water	5,175	821
Insurance	2,016	297
Light and heat	5,529	3,810
Telephone	850	689
Repairs and renewals	3,584	831
Sundries	1,060	-
Accountancy	834	756
Professional fees	414	702
	<u>46,823</u>	<u>45,281</u>
	<u>46,823</u>	<u>45,281</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2021: none).

7 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
1	2

TOE TO TOE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	22,129	28,603
Other pension costs	476	355
	<u>22,605</u>	<u>28,958</u>

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 January 2022	12,761	5,273	18,034
Additions	500	-	500
	<u>13,261</u>	<u>5,273</u>	<u>18,534</u>
At 31 December 2022	13,261	5,273	18,534
Depreciation and impairment			
At 1 January 2022	2,925	1,055	3,980
Depreciation charged in the year	2,521	844	3,365
	<u>5,446</u>	<u>1,899</u>	<u>7,345</u>
At 31 December 2022	5,446	1,899	7,345
Carrying amount			
At 31 December 2022	<u>7,815</u>	<u>3,374</u>	<u>11,189</u>
At 31 December 2021	<u>9,836</u>	<u>4,218</u>	<u>14,054</u>

10 Loans and overdrafts

	2022 £	2021 £
Bank overdrafts	64	-
	<u>64</u>	<u>-</u>
Payable within one year	64	-
	<u>64</u>	<u>-</u>

TOE TO TOE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank overdrafts	10	64	-
Other taxation and social security		12,424	10,586
Other creditors		111	-
Accruals and deferred income		1,765	1,155
		<u>14,364</u>	<u>11,741</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

13 Going Concern

At 31 December 2022, total liabilities exceeded total assets by £3,175 (2021; -£7,341). It is considered that continued trading will lead to future profitability and this, together with the financial support provided by the trustees, justifies the preparation of the financial accounts on a going concern basis.

TOE TO TOE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOE TO TOE

I report to the trustees on my examination of the financial statements of Toe to Toe (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Guy Walmsley Limited

Guy Walmsley Ltd

3 Grove Road

Wrexham

LL11 1DY

Dated:

24/6/24

TOE TO TOE

England & Wales - Charity number 1170419

Accounts

Charity Registration No. 1170419

Company Registration No. CE009168 (England and Wales)

TOE TO TOE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

TOE TO TOE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Robinson Ms N Ashcroft Mr C Stockham Ms V Nevitt	(Appointed 26 September 2022) (Appointed 28 September 2021) (Appointed 27 September 2021)
Charity number	1170419	
Company number	CE009168	
Registered office	North Road Holywell Flintshire United Kingdom CH8 7TQ	
Independent examiner	Azets Brynford House 21 Brynford Street Holywell Flintshire United Kingdom CH8 7RD	

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TOE TO TOE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes 2 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr I Hodge	(Resigned 31 December 2021)
Ms S Rush	(Resigned 31 December 2021)
Mr G Robinson	
Ms L Evans	(Resigned 31 December 2021)
Ms D Williams	(Resigned 31 December 2021)
Ms N Ashcroft	(Appointed 26 September 2022)
Mr C Stockham	(Appointed 28 September 2021)
Ms V Nevitt	(Appointed 27 September 2021)

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees' report was approved by the Board of Trustees.



.....
Mr C Stockham

Trustee

Dated: 29/01/23

TOE TO TOE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOE TO TOE

I report to the trustees on my examination of the financial statements of Toe to Toe (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Azets

Brynford House
21 Brynford Street
Holywell
Flintshire
CH8 7RD
United Kingdom

Dated: 24/1/2023

TOE TO TOE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>			
Donations and legacies	3	22,250	50,460
Charitable activities	4	14,756	17,514
		<hr/>	<hr/>
Total income		37,006	67,974
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	5	45,281	44,765
		<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(8,275)	23,209
Fund balances at 1 January 2021		15,616	(7,593)
		<hr/>	<hr/>
Fund balances at 31 December 2021		7,341	15,616
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TOE TO TOE

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8		14,054		9,843
Current assets					
Cash at bank and in hand		5,028		8,959	
Creditors: amounts falling due within one year	9	(11,741)		(3,186)	
Net current (liabilities)/assets			(6,713)		5,773
Total assets less current liabilities			7,341		15,616
Income funds					
Unrestricted funds			7,341		15,616
			7,341		15,616

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24/01/23



.....
Mr C Stockham
Trustee

Company registration number CE009168

TOE TO TOE

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2021

1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Toe to Toe is a private company limited by guarantee incorporated in England and Wales. The registered office is North Road, Holywell, Flintshire, CH8 7TQ, United Kingdom.

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

2.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

TOE TO TOE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on reducing balance
Fixtures and fittings	20% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. As all financial assets are classified within one year, they are not amortised but carried at face value.

TOE TO TOE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price. Financial liabilities classified as payable within one year are carried at face value.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and continue to be measured at face value.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	415	-
Grants	21,835	50,460
	<u>22,250</u>	<u>50,460</u>

4 Charitable activities

	Unrestricted 2021	Unrestricted 2020
	£	£
Gym takings	14,756	16,014
Room hire	-	1,500
	<u>14,756</u>	<u>17,514</u>

TOE TO TOE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

5 Charitable activities

	Unrestricted fund 2021 £	Unrestricted fund 2020 £
Staff costs	28,958	30,610
Depreciation and impairment	3,980	-
Gym equipment hire	4,437	4,437
Rates and water	821	1,156
Insurance	297	-
Light and heat	3,810	3,013
Telephone	689	734
Repairs and renewals	831	3,042
Sundries	-	113
Accountancy	756	1,660
Professional fees	702	-
	<u>45,281</u>	<u>44,765</u>
	<u>45,281</u>	<u>44,765</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	2	2
	<u>2</u>	<u>2</u>
Employment costs	2021 £	2020 £
Wages and salaries	28,603	30,150
Other pension costs	355	460
	<u>28,958</u>	<u>30,610</u>
	<u>28,958</u>	<u>30,610</u>

There were no employees whose annual remuneration was more than £60,000.

TOE TO TOE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 January 2021	9,141	702	9,843
Additions	3,620	4,571	8,191
At 31 December 2021	12,761	5,273	18,034
Depreciation and impairment			
Depreciation charged in the year	2,925	1,055	3,980
At 31 December 2021	2,925	1,055	3,980
Carrying amount			
At 31 December 2021	9,836	4,218	14,054
At 31 December 2020	9,141	702	9,843

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	10,586	6,465
Other creditors	-	(4,823)
Accruals and deferred income	1,155	1,544
	11,741	3,186

10 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

TOE TO TOE

England & Wales - Charity number 1170419

Accounts

Charity Registration No. 1170419

Company Registration No. CE009168 (England and Wales)

TOE TO TOE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020



TOE TO TOE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr I Hodge Ms S Rush Mr G Robinson Ms L Evans Ms D A Williams	(Appointed 27 January 2020)
Charity number	1170419	
Company number	CE009168	
Registered office	North Road Holywell Clwyd United Kingdom CH8 7TQ	
Independent examiner	Azets Brynford House 21 Brynford Street Holywell Clwyd United Kingdom CH8 7RD	

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in notes 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr I Hodge

Ms S Rush

Mr G Robinson

Ms L Evans

Ms D A Williams

(Appointed 27 January 2020)

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees' report was approved by the Board of Trustees.

Trustee

Dated: 6 October 2021

TOE TO TOE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOE TO TOE

I report to the trustees on my examination of the financial statements of Toe to Toe (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Azets

Brynford House
21 Brynford Street
Holywell
Clwyd
CH8 7RD
United Kingdom

Dated: 6 October 2021

TOE TO TOE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Income and endowments from:</u>			
Donations and legacies	3	50,460	1,562
Charitable activities	4	17,514	44,520
Other income	5	-	1,875
Total income		<u>67,974</u>	<u>47,957</u>
<u>Expenditure on:</u>			
Charitable activities	6	<u>44,765</u>	<u>51,581</u>
Net income/(expenditure) for the year/ Net movement in funds		23,209	(3,624)
Fund balances at 1 January 2020		<u>(7,593)</u>	<u>(3,969)</u>
Fund balances at 31 December 2020		<u><u>15,616</u></u>	<u><u>(7,593)</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TOE TO TOE

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	9		9,843		-
Current assets					
Cash at bank and in hand		8,959		2,213	
Creditors: amounts falling due within one year	10	(3,186)		(9,806)	
Net current assets/(liabilities)			5,773		(7,593)
Total assets less current liabilities			15,616		(7,593)
Income funds					
Unrestricted funds			15,616		(7,593)
			15,616		(7,593)

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 6 October 2021

Trustee

Company Registration No. CE009168

TOE TO TOE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Toe to Toe is a private company limited by guarantee incorporated in England and Wales. The registered office is North Road, Holywell, Clwyd, CH8 7TQ, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

TOE TO TOE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on reducing balance
Fixtures and fittings	20% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. As all financial assets are classified within one year, they are not amortised but carried at face value.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price. Financial liabilities classified as payable within one year are carried at face value.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and continue to be measured at face value.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

TOE TO TOE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Grants	50,460	1,562
	<u>50,460</u>	<u>1,562</u>

4 Charitable activities

	Unrestricted	Unrestricted
	2020	2019
	£	£
Gym takings	16,014	41,520
Room hire	1,500	3,000
	<u>17,514</u>	<u>44,520</u>

5 Other income

	Total	Unrestricted funds
	2020	2019
	£	£
Insurance payout	-	1,875
	<u>-</u>	<u>1,875</u>

TOE TO TOE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

6 Charitable activities

	Unrestricted fund 2020 £	Unrestricted fund 2019 £
Staff costs	30,610	30,997
Gym equipment hire	4,437	4,437
Rates and water	1,156	4,380
Insurance	-	576
Light and heat	3,013	8,422
Telephone	734	734
Repairs and renewals	3,042	600
Sundries	113	-
Accountancy	1,660	1,435
	<u>44,765</u>	<u>51,581</u>
	<u>44,765</u>	<u>51,581</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	<u>2</u>	<u>2</u>
Employment costs	2020 £	2019 £
Wages and salaries	30,150	30,557
Other pension costs	460	440
	<u>30,610</u>	<u>30,997</u>

TOE TO TOE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

9 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
Additions	9,141	702	9,843
At 31 December 2020	9,141	702	9,843
Carrying amount			
At 31 December 2020	9,141	702	9,843

10 Creditors: amounts falling due within one year

	Notes	2020 £	2019 £
Other taxation and social security		6,465	4,194
Government grants	11	-	3,493
Other creditors		(4,823)	236
Accruals and deferred income		1,544	1,883
		3,186	9,806

11 Government grants

	2020 £	2019 £
Deferred government grants	-	3,493
	-	3,493

12 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).