

WIRRAL CLUB LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2020

COMPANY NUMBER - 11092810

CHARITY NUMBER - 1177821

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WIRRAL CLUB LIMITED

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The trustees are pleased to present their annual report for the year ended 31st December 2020.

The financial statements comply with the Charities Act 2011, Companies Act 2006, 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 (FRS102) issued on 16th July 2014 ; updated 2nd February 2016.

OBJECTIVES AND ACTIVITIES

The principal aims and objectives of the charity are :

- To promote community participation in healthy recreation by providing for playing rugby union football, cricket and other sports.
- To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.
- To advance the education of children and young people through such means as the directors think fit in accordance with the laws of the charity.

Summary of main activities to achieve these objects

Senior Rugby	Coaching and training of senior rugby teams for both men and ladies and the playing of matches in various leagues.
Youth Rugby	Coaching and training of age related teams from age 13 to 18 and playing of matches and tournaments
Mini Rugby	Coaching and training of age related teams for boys and girls from the ages of 5 to 12 and playing of matches and tournaments.
Senior Cricket	Coaching and training of senior men's cricket teams and the playing of matches and tournaments
Junior Cricket	Coaching and training of age related cricket teams and the playing of matches and tournaments
Other Sports	The facilities are used on a regular basis by an archery club and two senior football teams.

Public Benefit

The trustees continue to follow the Charity Commissioner's guidance on public benefit. The Wirral Club facilities are used on an annual basis by several local charities and societies.

ACHIEVEMENTS AND PERFORMANCE

During the year the Club has provided sporting facilities to both its members and the wider community. The Facilities and coaching provision have enabled the club to build on its past successes to recruit a senior women's rugby team and to start up a junior girl's rugby section. The Trustee's are therefore satisfied with the Club's performance.

FINANCIAL REVIEW

Income for the year totalled £115,649.

Expenditure in the period totalled £91,957 leaving a surplus of £23,692.

At 31st December 2020 the charitable company's reserves stood at £301,479.

Income was understandably down in 2020 due to the impact of Covid. Like much of the UK the Club closed on the 21st March and remained shut for sport throughout the rest of 2020. The building was allowed to open for a limited time through out the summer months and again for short spells in the Autumn months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Wirral Club Limited is a registered charity and company limited by guarantee. It is governed by its memorandum and articles of association dated the 1st December 2017. Every member undertakes to contribute to the assets of the company, in the event of being wound up while he or she is a member, not exceeding £1

Membership is open to any individual or organisation interested in promoting the objects for which it was formed.

Organisational Structure

The trustee's are also its directors. Directors are subject to retirement by rotation every three years. Casual vacancies are filled as required in accordance with the Articles of Association.

Induction and Training of Trustees

Trustees are appointed on the basis of their ability to bring to the board a range of skills to assist in the governance and development of the charity. Charity Commission literature is given to all trustees on an on-going basis to assist them to understand their legal responsibilities. Candidates undergo an induction process. Candidates are then voted on by the charity's members at the annual general meeting.

Risk Management

The Board of trustees continues to review the major risks to which the organisation is exposed and systems have been established to minimise these risks.

Investment Policy

The Trustees have the power to arrange for investments or other property of the Charity to be held in the name of a nominee company acting under the control of the Trustees or of a financial expert acting under their instructions, and to pay any reasonable fee required.

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level which will allow the charity to cover its activities for three months should no further funding be received.

At the end of the financial year, unrestricted funds totalled £301,479 of which £222,581 is represented by tangible fixed assets, leaving a surplus of free reserves of £78,898. The charitable company estimates three months running costs to be approximately £14,000.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name	Wirral Club Limited
Charity Registration Number	11092810
Company Registration Number	1177821
Registered Office	The Memorial ground Thornton Common Road Wirral Merseyside CH63 0LT

The Trustees

Melanie Carrol	
Beverley McKinney	Appointed 28th January 2020
John Phythian	
Andrew Procter	
Graeme Roberts	
Gary Walters	
Ronald Wilson	
Stephen Wood	Resigned 1st March 2020

Company Secretary	Melanie Carrol
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Independent Examiner	Stephen Chee
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By order of the Board



John Phythian

30 September 2021

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and its income and expenditure for that period.

In preparing those financial statements, the Director's are required to :

- select suitable accounting policies and then apply them consistently ;
- make judgements and estimates that are reasonable and prudent ;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue as a going concern ;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

I report on the accounts of the charitable company for the year ended 31st December 2020, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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 required.

It is my responsibility to :

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

Basis of the independent examiner's report

My examination was carried out in accordance with 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:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

Stephen Chee
10 Grange Road
West Kirby
Wirral
CH48 4HA

Wirral Club Limited	Charity No	1177821
	Company No	11092810
Statement of Financial Activities		
Including Income and Expenditure account		31st December 2020

	NOTE	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020	2019
		£	£	£	£
Income					
Income and endowments from:					
Donations and legacies	3	43,978	-	43,978	44,004
Charitable activities	3	64,419	-	64,419	83,749
Investments	3	13	-	13	20,019
Separate material item of income		-	-	-	-
Other Income	3	7,239	-	7,239	11,519
Total		115,649	-	115,649	159,291
Expenditure					
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	4	91,957	-	91,957	173,389
Separate material expense item		-	-	-	-
Other		-	-	-	-
Total		91,957	-	91,957	173,389
Net income/(expenditure) before tax		23,692	-	23,692	14,098
Tax payable		-	-	-	-
Net income/(expenditure)		23,692	-	23,692	14,098
Extraordinary items					
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets		-	-	-	-
Other gains/(losses)		-	-	-	-
Net movement in funds		23,692	-	23,692	14,098
Reconciliation of funds:					
Total funds brought forward		277,787	-	277,787	291,885
Total funds carried forward		301,479	-	301,479	277,787

Wirral Club Limited	Charity No	1177821
	Company No	11092810

Balance Sheet as at 31st December 2020

	NOTE	2020	2019
		£	£
FIXED ASSETS			
Tangible fixed assets	5	222,581	242,094
Investment in Subsidiary		1	1
CURRENT ASSETS			
Stock in Hand		3,200	2,050
Debtors	6	20,541	28,062
Cash at bank and in hand		143,651	53,481
		167,392	83,593
CREDITORS			
Amounts falling due within one year	7	15,272	17,211
NET CURRENT ASSETS		152,120	66,382
TOTAL ASSETS LESS CURRENT LIABILITIES		374,701	308,477
CREDITORS			
Amounts falling due after one year	7	73,222	30,690
NET ASSETS		301,479	277,787
Unrestricted funds		301,479	277,787
Restricted Funds		-	-
TOTAL FUNDS		301,479	277,787

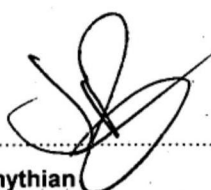
These accounts have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Signed on behalf of the Board of Trustees on 30 September 2021



John Phythian

Trustee

Trustee

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £1.

2. Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement Of recommended Practice: Accounting and Reporting by charities, in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014; updated 2nd February 2017 and the Charities Act 2011 and Company Act 2006.

Going concern

The Trustees have reasonable expectation that the company will be able to continue in operational existence for the foreseeable future.

Funds Accounting

Unrestricted fund's are the charity's free reserves available for the trustees to distribute in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure and for those purposes charged to the fund.

Income Recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis. Grants receivable are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest received and is recognised when the amount is certain.

Other income relates to Club merchandise and is recognised when the amount is certain.

Expenditure Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Cost of charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below :

Leasehold Land	150 years from inception of lease in 1965
Leasehold Land improvements and buildings	2% and 10% straight line basis
Office Equipment	20% straight line basis
Sports Equipment	10% straight line basis

Income and gains are exempt from taxation as they are applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

WIRRAL CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st December 2020

Note 3 Income

Analysis of income	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year £
Donations and legacies				
Donations and gifts	4,850	-	4,850	9,060
Sponsorship	10,045	-	10,045	26,803
Gift Aid	22	-	22	8,141
General grants	29,061	-	29,061	-
Other	-	-	-	-
Total	43,978	-	43,978	44,004
Charitable activities				
Pitch Hire	98	-	98	498
Membership Fees	51,196	-	51,196	56,113
Match Fee Income	1,365	-	1,365	4,652
Festival Income	-	-	-	3,040
Match Day Fee	377	-	377	2,534
Fundraising	10,058	-	10,058	13,995
Social Events	1,325	-	1,325	2,917
Total	64,419	-	64,419	83,749
Investments				
Bank Interest Receivable	13	-	13	19
Dividend income	-	-	-	20,000
Other	-	-	-	-
Total	13	-	13	20,019
Other income				
Bar Sales	-	-	-	-
Merchandise Sales	7,239	-	7,239	10,534
Miscellaneous Sales	-	-	-	985
Total	7,239	-	7,239	11,519
Other				
Gain on disposal of a tangible fixed asset	-	-	-	-
Gain on disposal of an investment	-	-	-	-
Other	-	-	-	-
Total	-	-	-	-
TOTAL INCOME	115,649	-	115,649	159,291

Note 4 Expenditure

Analysis of expenditure		Unrestricted funds £	Restricted income funds £	Total funds £	Prior year £
Expenditure on charitable activities - Direct					
Match Costs		5,191	-	5,191	17,188
Coaching Costs		4,656	-	4,656	17,663
Travel & Tours		2,389	-	2,389	5,750
Equipment Costs		2,404	-	2,404	2,820
Fundraising Costs		3,150	-	3,150	2,550
Match Day Costs		20	-	20	1,794
Sponsorship Costs		900	-	900	5,499
Social Event Costs		1,298	-	1,298	8,937
Festival Costs		52	-	52	1,835
Plaques & Trophies		42	-	42	1,225
Total		20,102	-	20,102	65,261
Support - Staff Costs					
Staff Costs		-	-	-	-
Payroll Agency Fees		-	-	-	-
Total		-	-	-	-
Support - Premises Costs					
Rent		7,830	-	7,830	13,701
Water Rates		869	-	869	2,845
Refuse Removal		1,291	-	1,291	3,460
Cleaning		5,197	-	5,197	11,181
Security		750	-	750	866
Light & Heat		3,436	-	3,436	8,841
TV Licence		155	-	155	151
TV Subscriptions		1,791	-	1,791	3,434
Music Licence Fees		290	-	290	554
Telephone & Broadband		578	-	578	970
Property Insurance		2,792	-	2,792	2,721
House Cost Transfers		(9,586)	-	(9,586)	(12,698)
Total		15,393	-	15,393	36,026
Support - Governance Costs					
Accountancy		-	-	-	-
Legal		-	-	-	-
Total		-	-	-	-
Support - Other Costs					
Ground Maintenance		30,000	-	30,000	28,200
Printing & Stationery		8	-	8	261
Sundry		-	-	-	6,324
Stock Audit fees		-	-	-	-
Statutory Fees		310	-	310	601
Repairs & Renewals		219	-	219	4,970
Planning Fee		137	-	137	-
Bank Charges		18	-	18	91
Merchandise Purchases		5,514	-	5,514	8,790
Exempt VAT		742	-	742	1,738
Total		36,948	-	36,948	50,975
Support - Depreciation					
		19,514	-	19,514	21,127
Total		19,514	-	19,514	21,127
TOTAL EXPENDITURE		91,957	-	91,957	173,389

WIRRAL CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st December 2020

Note 4 Staff Costs & Employees

Salaries and wages
Social security costs
Pension costs

Total

2020 £	2019 £
-	-
-	-
-	-
-	-

No employees received employee benefits for the reporting period of more than £60,000

Note 4 Average head count in the year

Charitable Activities
Directors

Total

2020	2019
0.0	0.0
10.0	10.0
10.0	10.0

Note 4 Trustee's Remuneration and Benefits

There were no trustee's remuneration or other benefits for the period ended 31st December 2020 (2019 Nil)

Note 4 Trustee's Expenses

There were no trustee's expenses for the period ended 31st December 2020 (2019 Nil)

Note 5 Tangible Fixed Assets

Cost or Valuation

At 1 January 2020
Additions
Disposals
At 31 December 2020

Leasehold Land & Buildings £	Clubhouse Equipment £	Sports Equipment £	Total £
441,365	-	1,485	442,850
-	-	-	-
-	-	-	-
441,365	-	1,485	442,850

Depreciation

At 1 January 2020
Charge for year
At 31 December 2020

200,051	-	705	200,756
19,318	-	195	19,513
219,369	-	900	220,269

Net Book Value

At 31 December 2020

At 31 December 2019

221,996	-	585	222,581
241,314	-	780	242,094

WIRRAL CLUB LIMITED**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st December 2020****Notes continued****6 Debtors**

	2020 £	2019 £
Trade debtors	232	-
Taxation	2,501	-
Prepayments and accrued income	-	8,141
Due from subsidiary	17,808	19,921
Total	20,541	28,062

7 Creditors : amounts falling due within one year

	2020 £	2019 £
Trade creditors	8,798	8,461
Deferred Income	1,750	8,750
Loans and borrowings	4,724	-
Total	15,272	17,211

Creditors : amounts falling due after one year

	2020 £	2019 £
Loans and borrowings	73,222	-
Total	73,222	-

8 Movement in Funds

	Balance at 1 January 2020 £	Income £	Expenses £	Balance at 31 Dec 2020 £
Unrestricted Funds	277,787	115,649	91,957	301,479
Restricted Funds	-	-	-	-
Total Funds	277,787	115,649	91,957	301,479

9 Capital Commitments

The company had no capital commitments at 31 December 2020 either contracted for or authorised by the directors but not contracted for.

Limited by Guarantee

Every member promises, if the Charity is dissolved while he or she remains a member, to pay £1 towards the costs of dissolution and the liabilities incurred by the Charity while he or she was a member.