

**WIRRAL CLUB LIMITED**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**COMPANY NUMBER - 11092810**

**CHARITY NUMBER - 1177821**

# **WIRRAL CLUB LIMITED**

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The trustees are pleased to present their annual report for the year ended 31st December 2021.

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, two senior football teams, a junior football team and the clubhouse acts as a hub for a cycling club.

**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. Through building relationships with the local community the club now acts as a hub for a cycling club. In addition, through fundraising activities and grant support obtained to meet its running costs during Covid, the club has been able to continue to invest in and improve the facilities available to members. The trustees are therefore satisfied with the Club's performance.

**FINANCIAL REVIEW**

Income for the year totalled £215,511.

Expenditure in the period totalled £152,269 leaving a surplus of £63,242.

At 31st December 2021 the charitable company's reserves stood at £364,721.

Due to Covid the Club remained shut during the first quarter of 2021. The Club re-opened for outdoor service only on the 13th April. On the 17th May limited seating was allowed inside the Clubhouse. On the 21st June the Club was allowed to fully open. Sales in the summer months proved to be very strong as members enjoyed the freedom of social interaction after lockdown for most of the previous year.

In addition to the usual cost of ground maintenance the club undertook significant improvements to the playing surfaces and drainage on the front rugby pitches.

## **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 trustees 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 £364,721 of which £259,087 is represented by tangible fixed assets, leaving a surplus of free reserves of £105,634. The charitable company estimates three months running costs to be approximately £25,000.

# WIRRAL CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2021

### 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	
Sarah Jones	Appointed 16th November 2021
Beverley McKinney	
Samuel O'Connell	Appointed 16th November 2021
John Phythian	
Andrew Procter	
Graeme Roberts	
Gary Walters	
Ronald Wilson	

Company Secretary Melanie Carrol

Independent Examiner Stephen Chee

By order of the Board

John Phythian

12 December 2022

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 2021, 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



<b>Wirral Club Limited</b>	Charity No	<b>1177821</b>
	Company No	<b>11092810</b>
<b>Statement of Financial Activities</b>		
<b>Including Income and Expenditure account</b>		
<b>31st December 2021</b>		

	NOTE	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	2020
		£	£	£	£
<b>Income</b>					
<b>Income and endowments from:</b>					
Donations and legacies	3	110,037	-	110,037	43,978
Charitable activities	3	97,245	-	97,245	64,419
Investments	3	7	-	7	13
Separate material item of income		-	-	-	-
Other Income	3	8,222	-	8,222	7,239
<b>Total</b>		<b>215,511</b>	<b>-</b>	<b>215,511</b>	<b>115,649</b>
<b>Expenditure</b>					
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities	4	152,269	-	152,269	91,957
Separate material expense item		-	-	-	-
Other		-	-	-	-
<b>Total</b>		<b>152,269</b>	<b>-</b>	<b>152,269</b>	<b>91,957</b>
<b>Net income/(expenditure) before tax</b>		<b>63,242</b>	<b>-</b>	<b>63,242</b>	<b>23,692</b>
Tax payable		-	-	-	-
<b>Net income/(expenditure)</b>		<b>63,242</b>	<b>-</b>	<b>63,242</b>	<b>23,692</b>
<b>Extraordinary Items</b>					
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets		-	-	-	-
Other gains/(losses)		-	-	-	-
<b>Net movement in funds</b>		<b>63,242</b>	<b>-</b>	<b>63,242</b>	<b>23,692</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		301,479	-	301,479	277,787
<b>Total funds carried forward</b>		<b>364,721</b>	<b>-</b>	<b>364,721</b>	<b>301,479</b>

<b>Wirral Club Limited</b>	Charity No	<b>1177821</b>
	Company No	<b>11092810</b>
<b>Balance Sheet as at 31st December 2021</b>		

	NOTE	2021	2020
		£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	5	259,057	222,581
Investment in Subsidiary		1,000,000	1,000,000
<b>CURRENT ASSETS</b>			
Stock In Hand		2,317	3,200
Debtors	6	33,047	20,541
Cash at bank and in hand		103,380	143,651
		138,744	167,392
<b>CREDITORS</b>			
Amounts falling due within one year	7	7,757	15,272
<b>NET CURRENT ASSETS</b>		130,987	152,120
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		390,045	374,701
<b>CREDITORS</b>			
Amounts falling due after one year		25,854	73,222
<b>NET ASSETS</b>		364,191	301,479
<b>Unrestricted funds</b>		364,191	301,479
<b>Restricted Funds</b>		-	-
<b>TOTAL FUNDS</b>		364,191	301,479

These accounts have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

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 12 December 2022



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 ( FRS1 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 it's 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 YEAR ENDED 31st December 2021

### Note 3 Income

Analysis of income	Unrestricted funds £	Restricted Income funds £	Total funds £	Prior year £
<b>Donations and legacies</b>				
Donations and gifts	25,717	-	25,717	4,850
Sponsorship	18,457	-	18,457	10,045
Gift Aid	-	-	-	22
General grants	65,863	-	65,863	29,061
Other	-	-	-	-
<b>Total</b>	<b>110,037</b>	<b>-</b>	<b>110,037</b>	<b>43,978</b>
<b>Charitable activities</b>				
Pitch Hire	28	-	28	98
Membership Fees	51,407	-	51,407	51,196
Match Fee Income	1,240	-	1,240	1,365
Festival Income	-	-	-	-
Match Day Fee	1,512	-	1,512	377
Fundraising	37,848	-	37,848	10,058
Social Events	5,210	-	5,210	1,325
<b>Total</b>	<b>97,245</b>	<b>-</b>	<b>97,245</b>	<b>64,419</b>
<b>Investments</b>				
Bank Interest Receivable	7	-	7	13
Dividend Income	-	-	-	-
Other	-	-	-	-
<b>Total</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>13</b>
<b>Other Income</b>				
Bar Sales	-	-	-	-
Merchandise Sales	8,222	-	8,222	7,239
Miscellaneous Sales	-	-	-	-
<b>Total</b>	<b>8,222</b>	<b>-</b>	<b>8,222</b>	<b>7,239</b>
<b>Other</b>				
Gain on disposal of a tangible fixed asset	-	-	-	-
Gain on disposal of an investment	-	-	-	-
Other	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>215,511</b>	<b>-</b>	<b>215,511</b>	<b>115,649</b>

**WIRRAL CLUB LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2021**
**Note 4 Expenditure**

Analysis of expenditure		Unrestricted funds £	Restricted Income funds £	Total funds £	Prior year £
<b>Expenditure on charitable activities - Direct</b>					
Match Costs		15,271	-	15,271	5,191
Coaching Costs		7,112	-	7,112	4,656
Travel & Tours		3,077	-	3,077	2,389
Equipment Costs		6,147	-	6,147	2,404
Fundraising Costs		3,150	-	3,150	3,150
Match Day Costs		385	-	385	20
Sponsorship Costs		2,764	-	2,764	900
Social Event Costs		5,823	-	5,823	1,298
Festival Costs		545	-	545	52
Plaques & Trophies		1,088	-	1,088	42
<b>Total</b>		<b>45,362</b>	<b>-</b>	<b>45,362</b>	<b>20,402</b>
<b>Support - Staff Costs</b>					
Staff Costs		-	-	-	-
Payroll Agency Fees		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Support - Premises Costs</b>					
Rent		12,397	-	12,397	7,830
Water Rates		-	-	-	869
Refuse Removal		2,551	-	2,551	1,291
Cleaning		6,517	-	6,517	5,197
Security		834	-	834	750
Light & Heat		4,163	-	4,163	3,436
TV Licence		157	-	157	155
TV Subscriptions		3,033	-	3,033	1,791
Music Licence Fees		99	-	99	290
Telephone & Broadband		1,286	-	1,286	578
Property Insurance		2,614	-	2,614	2,792
House Cost Transfers		(12,513)	-	(12,513)	(9,586)
<b>Total</b>		<b>21,138</b>	<b>-</b>	<b>21,138</b>	<b>15,383</b>
<b>Support - Governance Costs</b>					
Accountancy		-	-	-	-
Legal		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Support - Other Costs</b>					
Ground Maintenance		49,460	-	49,460	30,000
Printing & Stationery		42	-	42	8
Sundry		22	-	22	-
Stock Audit fees		-	-	-	-
Statutory Fees		323	-	323	310
Repairs & Renewals		3,660	-	3,660	219
Planning Fee		-	-	-	137
Bank Charges		71	-	71	18
Merchandise Purchases		5,040	-	5,040	5,514
Exempt VAT		2,971	-	2,971	742
<b>Total</b>		<b>61,589</b>	<b>-</b>	<b>61,589</b>	<b>36,948</b>
<b>Support - Depreciation</b>					
		24,180	-	24,180	19,514
<b>Total</b>		<b>24,180</b>	<b>-</b>	<b>24,180</b>	<b>19,514</b>
<b>TOTAL EXPENDITURE</b>		<b>152,269</b>	<b>-</b>	<b>152,269</b>	<b>91,957</b>

# WIRRAL CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2021

### Note 4 Staff Costs & Employees

Salaries and wages  
Social security costs  
Pension costs

**Total**

2021 £	2020 £
-	-
-	-
-	-

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**

2021	2020
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 2021 (2020 Nil)

### Note 4 Trustee's Expenses

There were no trustee's expenses for the period ended 31st December 2021 (2020 Nil)

### Note 5 Tangible Fixed Assets

#### Cost or Valuation

At 1 January 2021  
Additions  
Disposals  
At 31 December 2021

Leasehold Land & Buildings £	Clubhouse Equipment £	Sports Equipment £	Total £
441,365	-	1,485	442,850
58,395	2,291	-	60,686
(34,147)	-	-	(34,147)
465,613	2,291	1,485	469,389

#### Depreciation

At 1 January 2021  
Charge for year  
Disposals  
At 31 December 2021

219,369	-	900	220,269
23,629	356	195	24,180
(34,147)	-	-	(34,147)
208,851	356	1,095	210,302

#### Net Book Value

At 31 December 2021  
  
At 31 December 2020

256,762	1,935	390	259,087
221,696	-	585	222,581

**WIRRAL CLUB LIMITED****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2021****Notes continued****6 Debtors**

	2021 £	2020 £
Trade debtors	-	232
Taxation	1,323	2,501
Prepayments and accrued income	17,746	-
Due from subsidiary	13,978	17,808
<b>Total</b>	<b>33,047</b>	<b>20,541</b>

**7 Creditors : amount falling due within one year**

	2021 £	2020 £
Trade creditors	7,757	8,798
Deferred Income	-	1,750
Taxation and social security	-	4,724
<b>Total</b>	<b>7,757</b>	<b>15,272</b>

**7 Creditors : amount falling due after one year**

2021 £	2020 £
25,354	73,222
<b>25,354</b>	<b>73,222</b>

**8 Movement in Funds**

	Balance at 1 January	Income	Expenses	Balance at 31 Dec
	2021 £	£	£	2021 £
<b>Unrestricted Funds</b>	301,479	215,511	152,269	364,721
<b>Restricted Funds</b>	-	-	-	-
<b>Total Funds</b>	<b>301,479</b>	<b>215,511</b>	<b>152,269</b>	<b>364,721</b>

**9 Capital Commitments**

The company had no capital commitments at 31 December 2021 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.