

**WIRRAL CLUB LIMITED**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**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 2023.

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 14th March 2013 ; revised 11th September 2024.

## **OBJECTIVES AND ACTIVITIES**

The principal aims and objectives of the Charity are :

- To promote community participation in healthy recreation by providing facilities for the playing of 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 senior and junior 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 and a number of improvements have been made to the club's facilities. The Trustees are therefore satisfied with the Club's performance.

### **FINANCIAL REVIEW**

Income for the year totalled **£192,397**, including dividend income of **£35,000** from the club's trading subsidiary Wirral Club Trading Limited.

Expenditure in the period totalled **£220,872** leaving an unrestricted deficit for the year of **£28,475**. Excluding the depreciation charge of **£29,787** the surplus was **£1,312**.

At 31st December **2023** the charitable company's reserves stood at **£380,919**.

The Club enjoyed a good year in 2023 with strong sales throughout. Sales in the summer months continue to be a challenge however TEC cycling on a Tuesday has helped to boost midweek sales. Operating costs particularly cleaning and electricity have significantly increased in 2023.

Cricket continue to work at boosting numbers and it is hoped the new training nets will bolster player numbers.

Touch Rugby continues to attract past members back into rugby and is providing valuable social sport.

## **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 **£360,919** of which **£287,061** is represented by tangible fixed assets, leaving a surplus of free reserves of **£73,858**. The charitable company estimates three months running costs to be approximately **£26,000**.

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**REFERENCE AND ADMINISTRATIVE DETAILS**

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

**The Trustees**

Melanie Carrol  
Sarah Jones - ceased 03/09/24  
Beverley McKinney  
Samuel O'Connell  
John Phythian  
Andrew Procter  
Graeme Roberts - ceased 30/04/24  
Gary Walters  
Ronald Wilson - ceased 19/01/23  
Mark Cornford - appointed 19/01/23, ceased 08/10/24

**Company Secretary** Melanie Carrol

**Independent Examiner** Stephen Chee

By order of the Board



John Phythian

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23 NOVEMBER 2024

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 Directors 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 2023, 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

23 NOVEMBER 2024



<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 2023</b>		

	NOTE	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	2022 £
<b>Income</b>					
<b>Income and endowments from:</b>					
Donations and legacies	3	53,677	-	53,677	74,108
Charitable activities	3	88,915	-	88,915	87,313
Investments	3	35,644	-	35,644	55,111
Separate material item of income		-	-	-	-
Other Income	3	14,161	-	14,161	14,920
<b>Total</b>		<b>192,397</b>	<b>-</b>	<b>192,397</b>	<b>231,452</b>
<b>Expenditure</b>					
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities	4	220,872	-	220,872	186,779
Separate material expense item		-	-	-	-
Other		-	-	-	-
<b>Total</b>		<b>220,872</b>	<b>-</b>	<b>220,872</b>	<b>186,779</b>
<b>Net income/(expenditure) before tax</b>					
Tax payable		(28,475)	-	(28,475)	44,673
<b>Net income/(expenditure)</b>		<b>(28,475)</b>	<b>-</b>	<b>(28,475)</b>	<b>44,673</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>(28,475)</b>	<b>-</b>	<b>(28,475)</b>	<b>44,673</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		389,394	20,000	409,394	364,721
<b>Total funds carried forward</b>		<b>360,919</b>	<b>20,000</b>	<b>380,919</b>	<b>409,394</b>

<b>Wirral Club Limited</b>	Charity No	<b>1177821</b>
	Company No	<b>11092810</b>
<b>Balance Sheet as at 31st December 2023</b>		

	NOTE	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	5		287,061		254,189
Investment in Subsidiary			1		1
<b>CURRENT ASSETS</b>					
Stock in Hand		3,678		2,529	
Debtors	6	31,585		24,557	
Cash at bank and in hand		115,574		160,386	
		150,837		187,472	
<b>CREDITORS</b>					
Amounts falling due within one year	7	27,402		11,450	
<b>NET CURRENT ASSETS</b>			123,435		176,022
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			410,497		430,212
<b>CREDITORS</b>					
Amounts falling due after one year			29,578		20,818
<b>NET ASSETS</b>			380,919		409,394
Unrestricted funds			360,919		389,394
Restricted Funds			20,000		20,000
<b>TOTAL FUNDS</b>			380,919		409,394

*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 23 NOVEMBER 2024



John Phythian

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 14th March 2013; revised 11th September 2024 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 YEAR ENDED 31st December 2023

### Note 3 Income

Analysis of income	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year £
<b>Donations and legacies</b>				
Donations and gifts	4,691	-	4,691	7,736
Legacies	-	-	-	20,000
Sponsorship	36,227	-	36,227	24,147
Gift Aid	9,361	-	9,361	20,686
General grants	3,398	-	3,398	1,539
Other	-	-	-	-
<b>Total</b>	<b>53,677</b>	<b>-</b>	<b>53,677</b>	<b>74,108</b>
<b>Charitable activities</b>				
Pitch Hire	2,010	-	2,010	-
Membership Fees	55,102	-	55,102	52,483
Match Fee Income	4,454	-	4,454	1,441
Festival Income	871	-	871	-
Match Day Programs	2,598	-	2,598	1,238
Fundraising	16,858	-	16,858	16,347
Social Events	7,022	-	7,022	15,804
<b>Total</b>	<b>88,915</b>	<b>-</b>	<b>88,915</b>	<b>87,313</b>
<b>Investments</b>				
Bank Interest Receivable	644	-	644	111
Dividend income	35,000	-	35,000	55,000
Other	-	-	-	-
<b>Total</b>	<b>35,644</b>	<b>-</b>	<b>35,644</b>	<b>55,111</b>
<b>Other income</b>				
Bar Sales	-	-	-	-
Merchandise Sales	14,161	-	14,161	14,920
Miscellaneous Sales	-	-	-	-
<b>Total</b>	<b>14,161</b>	<b>-</b>	<b>14,161</b>	<b>14,920</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>192,397</b>	<b>-</b>	<b>192,397</b>	<b>231,452</b>

## Note 4 Expenditure

Analysis of expenditure		Unrestricted funds £	Restricted income funds £	Total funds £	Prior year £
<b>Expenditure on charitable activities - Direct</b>					
Match Costs		32,587	-	32,587	26,068
Coaching Costs		8,920	-	8,920	13,047
Travel & Tours		9,113	-	9,113	4,302
Equipment Costs		10,515	-	10,515	5,895
Fundraising Costs		4,084	-	4,084	4,050
Match Day Program Costs		1,070	-	1,070	529
Sponsorship Costs		9,797	-	9,797	9,163
Social Event Costs		7,168	-	7,168	15,373
Festival Costs		3,419	-	3,419	821
Plaques & Trophies		2,034	-	2,034	1,565
<b>Total</b>		<b>88,707</b>	<b>-</b>	<b>88,707</b>	<b>80,813</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		17,076	-	17,076	13,701
Water Rates		282	-	282	738
Refuse Removal		4,141	-	4,141	3,779
Pest Control		389	-	389	610
Cleaning		20,567	-	20,567	16,610
Security		1,075	-	1,075	700
Light & Heat		7,545	-	7,545	3,584
TV Licence		159	-	159	159
TV Subscriptions		5,495	-	5,495	5,136
Music Licence Fees		395	-	395	358
Equipment Hire		892	-	892	-
Telephone & Broadband		976	-	976	844
Property Insurance		3,025	-	3,025	2,565
House Cost Transfers		(14,505)	-	(14,505)	(13,224)
<b>Total</b>		<b>47,512</b>	<b>-</b>	<b>47,512</b>	<b>35,560</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		30,000	-	30,000	34,493
First Aid		-	-	-	220
Printing & Stationery		208	-	208	195
Legal & Professional Fees		775	-	775	625
Statutory Fees		396	-	396	323
Repairs & Renewals		6,633	-	6,633	5,540
Planning Fee		977	-	977	626
Bank Charges		972	-	972	607
Bad Debts		236	-	236	-
Merchandise Purchases		14,669	-	14,669	5,015
Exempt VAT		-	-	-	3,201
<b>Total</b>		<b>54,866</b>	<b>-</b>	<b>54,866</b>	<b>44,443</b>
<b>Support - Depreciation</b>					
		29,787	-	29,787	25,963
<b>Total</b>		<b>29,787</b>	<b>-</b>	<b>29,787</b>	<b>25,963</b>
<b>TOTAL EXPENDITURE</b>		<b>220,872</b>	<b>-</b>	<b>220,872</b>	<b>186,779</b>

# WIRRAL CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2023

### Note 4 Staff Costs & Employees

Salaries and wages  
Social security costs  
Pension costs

**Total**

2023 £	2022 £
-	-
-	-
-	-
-	-

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**

2023	2022
0.0	0.0
9.0	9.0
9.0	9.0

### Note 4 Trustees Remuneration and Benefits

There were no trustees remuneration or other benefits for the period ended 31st December 2023 (2022 Nil )

### Note 4 Trustees Expenses

There were no trustees expenses for the period ended 31st December 2023 (2022 Nil )

### Note 5 Tangible Fixed Assets

#### Cost or Valuation

At 1 January 2023  
Additions  
Disposals  
At 31 December 2023

Leasehold Land & Buildings £	Clubhouse Equipment £	Sports Equipment £	Total £
485,779	2,291	1,485	489,555
17,521	3,499	41,639	62,659
-	-	-	-
503,300	5,790	43,124	552,214

#### Depreciation

At 1 January 2023  
Charge for year  
At 31 December 2023

233,364	712	1,290	235,366
27,160	877	1,750	29,787
260,524	1,589	3,040	265,153

#### Net Book Value

At 31 December 2023  
  
At 31 December 2022

242,776	4,201	40,084	287,061
252,415	1,579	195	254,189

**Notes continued**
**6 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Trade debtors	-	-
Taxation	2,710	758
Prepayments and accrued income	10,062	6,300
Due from subsidiary	18,813	17,499
<b>Total</b>	<b>31,585</b>	<b>24,557</b>

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

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	21,810	8,858
Loans	5,592	2,592
Deferred Income	-	-
Taxation and social security	-	-
<b>Total</b>	<b>27,402</b>	<b>11,450</b>

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

	<b>2023 £</b>	<b>2022 £</b>
Loans	29,578	20,818
	<b>29,578</b>	<b>20,818</b>

**8 Movement in Funds**

	<b>Balance at 1 January</b>	<b>Income</b>	<b>Expenses</b>	<b>Balance at 31 Dec</b>
	<b>2023 £</b>	<b>£</b>	<b>£</b>	<b>2023 £</b>
<b>Unrestricted Funds</b>	389,394	192,397	220,872	360,919
<b>Restricted Funds</b>	20,000	-	-	20,000
<b>Total Funds</b>	<b>409,394</b>	<b>192,397</b>	<b>220,872</b>	<b>380,919</b>

**9 Capital Commitments**

The company had no capital commitments at 31 December 2023 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.