

WIRRAL CLUB LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024

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 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 **£235,319**

Expenditure in the year totalled £241,103 leaving a deficit of -£5,784.

At 31st December **2024** the charitable company's reserves stood at **£375,135**.

The Club enjoyed a good year in 2024 however operating costs continue to rise significantly which resulted in a small loss.

Electricity costs are now at their highest so the option of solar will again be considered. Cleaning the clubhouse continues to grow despite a change of supplier.

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 **£375,135** of which **£292,205** is represented by tangible fixed assets, leaving a surplus of free reserves of **£82,930**. The charitable company estimates three months running costs to be approximately **£28,000**.

£20,000 relating to a legacy received in an earlier year to fund the glass clubhouse extension has been applied to that project.

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	
Noah Moran	Appointed 3 September 2024
John Phythian	
Andrew Procter	
Gary Walters	
Beverley McKinney	Resigned 14 January 2025
Sam O'Connell	Resigned 14 January 2025
Mark Cornford	Resigned 8 October 2024
Sarah Jones	Resigned 3 September 2024
Graeme Roberts	Resigned 30 April 2024/Appointed 14 January 2025
Steven Harvey	Appointed 14 January 2025

Company Secretary Melanie Carrol

Independent Examiner Stephen Chee

By order of the Board



John Phythian

14 October 2025

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

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 2024, 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

14 October 2025

Wirral Club Limited	Charity No	1177821
	Company No	11092810
Statement of Financial Activities		
Including Income and Expenditure account		
31st December 2024		

	NOTE	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	2023
		£	£	£	£
Income					
Income and endowments from:					
Donations and legacies	3	77,411	-	77,411	53,677
Charitable activities	3	100,241	-	100,241	88,915
Investments	3	40,311	-	40,311	35,644
Separate material item of income		20,000	-	20,000	-
Other Income	3	17,356	-	17,356	14,161
Total		255,319	-	255,319	192,397
Expenditure					
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	4	241,103	-	241,103	220,872
Separate material expense item			20,000	20,000	
Other		-	-	-	-
Total		241,103	20,000	261,103	220,872
Net income/(expenditure) before tax					
Tax payable		14,216	(20,000)	(5,784)	(28,475)
Net income/(expenditure)		14,216	(20,000)	(5,784)	(28,475)
Extraordinary items					
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets		-	-	-	-
Other gains/(losses)		-	-	-	-
Net movement in funds		14,216	(20,000)	(5,784)	(28,475)
Reconciliation of funds:					
Total funds brought forward		360,919	20,000	380,919	409,394
Total funds carried forward		375,135	-	375,135	380,919

Wirral Club Limited	Charity No	1177821
	Company No	11092810
Balance Sheet as at 31st December 2024		

	NOTE	2024	2023
		£	£
FIXED ASSETS			
Tangible fixed assets	5	290,450	287,061
Investment in Subsidiary		1	1
CURRENT ASSETS			
Stock in Hand		4,100	3,678
Debtors	6	15,168	31,585
Cash at bank and in hand		115,195	115,574
		134,463	150,837
CREDITORS			
Amounts falling due within one year	7	25,793	27,402
NET CURRENT ASSETS		108,670	123,435
TOTAL ASSETS LESS CURRENT LIABILITIES		399,121	410,497
CREDITORS			
Amounts falling due after one year		23,986	29,578
NET ASSETS		375,135	380,919
Unrestricted funds		375,135	360,919
Restricted Funds		-	20,000
TOTAL FUNDS		375,135	380,919

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 14 October 2025



John Phythian

Trustee



Andrew Procter

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.

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 2024

Note 3 Income

Analysis of income	Unrestricted funds £	Restricted funds £	Total funds £	Prior year £
Donations and legacies				
Donations and gifts	7,213	-	7,213	4,691
Legacies	-	-	-	-
Sponsorship	50,597	-	50,597	36,227
Gift Aid	5,291	-	5,291	9,361
General grants	14,310	-	14,310	3,398
Other	-	-	-	-
Total	77,411	-	77,411	53,677
Charitable activities				
Pitch Hire	1,178	-	1,178	2,010
Membership Fees	59,992	-	59,992	55,102
Match Fee Income	5,037	-	5,037	4,454
Festival Income	1,372	-	1,372	871
Fundraising	24,648	-	24,648	16,858
Match Day Programs	4,112	-	4,112	2,598
Social Events	3,902	-	3,902	7,022
Total	100,241	-	100,241	88,915
Investments				
Bank Interest Receivable	311	-	311	644
Dividend income	40,000	-	40,000	35,000
Other	-	-	-	-
Total	40,311	-	40,311	35,644
Other income				
Bar Sales	-	-	-	-
Merchandise Sales	17,356	-	17,356	14,161
Miscellaneous Sales	-	-	-	-
Total	17,356	-	17,356	14,161
Other				
Gain on disposal of a tangible fixed asset	-	-	-	-
Gain on disposal of an investment	-	-	-	-
Other	-	-	-	-
Total	-	-	-	-
TOTAL INCOME	235,319	-	235,319	192,397

WIRRAL CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2024

Note 4 Expenditure

Analysis of expenditure		Unrestricted funds £	Restricted funds £	Total funds £	Prior year £
Expenditure on charitable activities - Direct					
Match Costs		31,766	-	31,766	32,587
Coaching Costs		9,760	-	9,760	8,920
Travel & Tours		6,443	-	6,443	9,113
Equipment Costs		13,862	-	13,862	10,515
Fundraising Costs		3,300	-	3,300	4,084
Match Day Program Costs		870	-	870	1,070
Sponsorship Costs		17,332	-	17,332	9,797
Social Event Costs		4,721	-	4,721	7,168
Festival Costs		2,803	-	2,803	3,419
Plaques & Trophies		2,195	-	2,195	2,034
Total		93,052	-	93,052	88,707
Support - Staff Costs					
Staff Costs		-	-	-	-
Payroll Agency Fees		-	-	-	-
Total		-	-	-	-
Support - Premises Costs					
Rent		13,701	-	13,701	17,076
Water Rates		455	-	455	282
Refuse Removal		4,419	-	4,419	4,141
Pest Control		409	-	409	389
Cleaning		22,206	-	22,206	20,567
Security		805	-	805	1,075
Light & Heat		9,583	-	9,583	7,545
TV Licence		159	-	159	159
TV Subscriptions		6,111	-	6,111	5,495
Music Licence Fees		430	-	430	395
Equipment Hire		-	-	-	892
Telephone & Broadband		1,423	-	1,423	976
Property Insurance		3,825	-	3,825	3,025
House Cost Transfers		(15,223)	-	(15,223)	(14,505)
Total		48,303	-	48,303	47,512
Support - Governance Costs					
Accountancy		-	-	-	-
Legal		-	-	-	-
Total		-	-	-	-
Support - Other Costs					
Ground Maintenance		42,446	-	42,446	30,000
Event Extra Costs		50	-	50	-
Printing & Stationery		160	-	160	208
Website Costs		238	-	238	-
Legal & Professional Fees		-	-	-	775
Statutory Fees		396	-	396	396
Repairs & Renewals		7,720	-	7,720	6,633
Planning Fee		-	-	-	977
Bank Charges		1,007	-	1,007	972
Bad Debts		-	-	-	236
Merchandise Purchases		12,236	-	12,236	14,669
Exempt VAT		-	-	-	-
Total		64,253	-	64,253	54,866
Support - Depreciation					
		35,495	-	35,495	29,787
Total		35,495	-	35,495	29,787
TOTAL EXPENDITURE		241,103	-	241,103	220,872

WIRRAL CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2024

Note 4 Staff Costs & Employees

Salaries and wages
Social security costs
Pension costs

Total

2024 £	2023 £
-	-
-	-
-	-
-	-

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

Note 4 Average head count in the year

Charitable Activities
Directors

Total

2024	2023
0.0	0.0
8.0	9.0
8.0	9.0

Note 4 Trustee's Remuneration and Benefits

There were no trustee's remuneration or other benefits for the year ended 31st December 2024 (2023 Nil)

Note 4 Trustee's Expenses

There were no trustee's expenses for the year ended 31st December 2024 (2023 Nil)

Note 5 Tangible Fixed Assets

Cost or Valuation

At 1 January 2024
Asset cost adjustment
Additions
Disposals
At 31 December 2024

Leasehold Land & Buildings £	Clubhouse Equipment £	Sports Equipment £	Total £
503,300	5,790	43,124	552,214
		(2,006)	(2,006)
36,000	4,890	-	40,890
-	(541)	(1,485)	(2,026)
539,300	10,139	39,633	589,072

Depreciation

At 1 January 2024
Disposals
Charge for year
At 31 December 2024

260,524	1,589	3,040	265,153
-	(541)	(1,485)	(2,026)
30,395	1,187	3,913	35,495
290,919	2,235	5,468	298,622

Net Book Value

At 31 December 2024

At 31 December 2023

248,381	7,904	34,165	290,450
242,776	4,201	40,084	287,061

Notes continued
6 Debtors

	2024 £	2023 £
Trade debtors	-	-
Taxation	-	2,710
Prepayments and accrued income	270	10,062
Due from subsidiary	14,898	18,813
Total	15,168	31,585

7 Creditors : amount falling due within one year

	2024 £	2023 £
Trade creditors	25,793	21,810
Loans	-	5,592
Deferred Income	-	-
Taxation and social security	-	-
Total	25,793	27,402

7 Creditors : amount falling due after one year

2024 £	2023 £
23,986	29,578
23,986	29,578

8 Movement in Funds

	Balance at 1 January	Income	Expenses	Balance at 31 Dec
	2024 £	£	£	2024 £
Unrestricted Funds	360,919	255,319	241,103	375,135
Restricted Funds	20,000	-	20,000	-
Total Funds	380,919	255,319	261,103	375,135

9 Capital Commitments

The company had no capital commitments at 31 December 2024 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.