Number 1160834
CE003675

Wirral Community Police Boxing Club

Accounts

31 March 2026

GARDINER RUSSELL ACCOUNTING

CHARTERED ACCOUNTANTS & TAXATION SPECIALISTS

Wirral Community Police Boxing Club
Report and accounts
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Wirral Community Police Boxing Club
Registered number: CE003675
Members' Report

The members present their report and accounts for the year ended 31 March 2026.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The Club was founded in 2015 , the Club is governed by its Constitution.
The overall responsibility of the Club's affairs is vested in the trustees and final decisions are made by the Trustees. Retiring Members of Council are eligible by written nomination for re-election.

The club trustees may delegate any of their powers or functions to a committee or committees, and, if they do, they shall determine the terms and conditions on which the delegation is made. The charity trustees may at any time alter those terms and conditions, or revoke the delegation

Trustees are familiar with the work of the Club having participated over a number of years. New trustees are familiarised with the work of the Club by the existing and continuing members.

The financial and general business affairs of the Club are vested in the trustees.

With the wide ranging interests of the trustees, it would be reasonable to expect an interaction with the individuals and organisations they represent. Transactions are carried out at arm's length and disclose any such transactions.

The club is engaged in a continuous review process of all risks associated with the Club's activities. The primary risks are recognised as the health and safety of the public. The trustees consider that the systems they have in place to manage such risks as have already been ascertained appear to be adequate in normal circumstances.

Objectives

The objects of the CIO are to promote community participation in healthy recreation, primarily for the benefit of the inhabitants of the Wirral, Cheshire and surrounding areas, by providing facilities and opportunities for amateur boxing and other activities capable of improving physical health; and

To advance the education of the inhabitants of the Wirral, Cheshire and surrounding areas by developing their mental, physical and moral capabilities through leisure time activities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Club's objectives.

Financial review
Details of the results for the year are set out in the annexed accounts.

Reserves
The policy of the Club is to retain sufficient resources to cover the annual cost of running the club and thereby meet any potential liabilities.

This report was approved by the board on 25 May 2026 and signed on its behalf.

Member
P Phelan

Wirral Community Police Boxing Club

Independent Examiners' report to the board of trustees of Wirral Community Police Boxing Club for the year ended 31 March 2026

I report on the accounts of the for the period ended 31 March 2026 , which are set out on pages 1-5

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 needed.

It is my responsibility to:

(i) examine the accounts under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

-

Basis of independent examiner's report

My examination was carried out in accordance with the 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:

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

(i) to keep accounting records in accordance with section 130 of the 2011 Act; and

(ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

have not been met; or

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

Gardiner Russell Accounting Limited

238A Telegraph Road
Heswall
Wirral
CH60 0AL

25 May 2026

Wirral Community Police Boxing Club
Statement of financial activities
for the year ended 31 March 2026

	Notes	2026 £	2025 £
Activities for generating funds		61,490	69,660
Incoming resources for charitable activities		61,490	69,660
Resources expended			
Cost of generating funds		(20,586)	(19,576)
Administrative expenses		(16,351)	(19,594)
Net incoming resources available	2	24,553	30,490
Income from investments		8,040	9,360
Interest receivable		1,004	4,315
Profit on ordinary activities before taxation		33,597	44,165
Tax on profit on ordinary activities		-	-
Net incoming resoures available		33,597	44,165

Wirral Community Police Boxing Club
Balance Sheet
as at 31 March 2026

	Notes		2026 £		2025 £
Fixed assets					
Tangible assets	3		273,595		276,458
Current assets					
Debtors		-		(20,586)	
Cash at bank and in hand		135,597		99,136	
		135,597		78,550	
Creditors: amounts falling due within one year	4	(751)		(750)	
Net current assets			134,846		77,800
Net assets			408,441		354,258
Capital and reserves					
Profit and loss account	5		408,441		374,844
Members' funds			408,441		374,844

The members are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Member
P Phelan
Approved by the board on 25 May 2026

Wirral Community Police Boxing Club
Notes to the Accounts
for the year ended 31 March 2026

1 Accounting policies

Basis of preparation
The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

Incoming resources
All incoming resources represents the value, net of value added tax when the charity is entitled to the income and the amount can be qualified with reasonable accuracy.

Depreciation
Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures, fittings and equipment	15% reducing balance

Resources expended
Expenditure is recognised on an accrual basis as a liability is incurred.

Deferred taxation
Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies
Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments
Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

2 Operating profit

	2026	2025
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	2,863	3,368

Wirral Community Police Boxing Club
Notes to the Accounts
for the year ended 31 March 2026

3 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 April 2025	257,373	41,704	299,077
At 31 March 2026	257,373	41,704	299,077
Depreciation			
At 1 April 2025	-	22,619	22,619
Charge for the year	-	2,863	2,863
At 31 March 2026	-	25,482	25,482
Net book value			
At 31 March 2026	257,373	16,222	273,595
At 31 March 2025	257,373	19,085	276,458

4 Creditors: amounts falling due within one year

	2026 £	2025 £
Other creditors	751	750

5 Incoming resources from charitable activities

	2026 £
At 1 April 2025	374,844
Incoming resources from charitable activities	33,597
At 31 March 2026	408,441

6 Exceptional items

During the year it was discovered that a previously dormant bank account in the name of the charity had been in receipt of various donations. This income had not been reported in previous years and has now been included in the current year as an exceptional item.

Wirral Community Police Boxing Club
Income and Expenditure Account
for the year ended 31 March 2026

	2026 £	2025 £
Activities for generating funds	61,490	69,660
Incoming resources for charitable activities	61,490	69,660
Resources expended		
Cost of generating funds	(20,586)	(19,576)
Administrative expenses	(16,351)	(19,594)
Operating profit	24,553	30,490
Income from investments	8,040	9,360
Interest receivable	1,004	4,315
incoming	24,553	44,165

Wirral Community Police Boxing Club
Income and Expenditure Account
for the year ended 31 March 2026

	2026 £	2025 £
Activities for generating funds		
Activities for generating funds	61,490	69,660
Cost of generating funds		
Purchases	7,060	8,536
Other direct costs	13,526	11,040
	20,586	19,576
Administrative expenses		
Employee costs:		
Travel and subsistence	681	497
	681	497
Premises costs:		
Rates	431	417
Light and heat	3,376	4,493
	3,807	4,910
General administrative expenses:		
Telephone and fax	1,076	1,837
Subscriptions	1,396	657
Bank charges	128	131
Insurance	2,803	2,720
Equipment expensed	2,199	2,858
Repairs and maintenance	648	1,766
Depreciation	2,863	3,368
	11,113	13,337
Legal and professional costs:		
Accountancy fees	750	750
Other legal and professional	-	100
	750	850
	16,351	19,594