

Registered number

05801111

## METROPOLITAN POLICE BOXING CLUB LIMITED

Filleted Accounts

30 April 2022

**METROPOLITAN POLICE BOXING CLUB LIMITED****Registered number:** 05801111**Balance Sheet****as at 30 April 2022**

	Notes	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand	13,952	18,255	
<b>Creditors: amounts falling due within one year</b>	(31,365)	(31,566)	
<b>Net current liabilities</b>		(17,413)	(13,311)
<b>Net liabilities</b>		<u>(17,413)</u>	<u>(13,311)</u>
<b>Capital and reserves</b>			
Profit and loss account		(17,413)	(13,311)
<b>Shareholder's funds</b>		<u>(17,413)</u>	<u>(13,311)</u>

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

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Ms Natalie Binstead

Director

Approved by the board on 21 January 2023

# **METROPOLITAN POLICE BOXING CLUB LIMITED**

## **Notes to the Accounts**

**for the year ended 30 April 2022**

### **Accounting policies**

#### ***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

#### **Legal status**

The Metropolitan Police Boxing Club is a company limited by guarantee.

#### ***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services.

#### ***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

#### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

#### ***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

#### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

#### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Employees	2022 Number	2021 Number
Average number of persons employed by the company	-	-

  

Debtors	2022 £	2021 £
Trade debtors	-	-
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	-
Deferred tax asset	-	-
Other debtors	-	-
	-	-
Amounts due after more than one year included above	-	-

  

Creditors: amounts falling due within one year	2022 £	2021 £
Amounts due to members	31,365	31,566

**Other information**

METROPOLITAN POLICE BOXING CLUB LIMITED is a private company limited by guarantee and incorporated in England. Its registered office is:  
 Mpaa Office Kilburn Police Station C/O The Post Room  
 Victoria Embankment  
 London  
 SW1A 2JL

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.