

**Waleswood Sports Cricket Club**  
**Unaudited Financial Statements**  
**31 December 2020**

ALLEN, WEST AND FOSTER  
Chartered accountants  
Omega Court  
364-366 Cemetery Road  
Sheffield  
S11 8FT

# Waleswood Sports Cricket Club

## Financial Statements

Year ended 31 December 2020

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	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7

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# Waleswood Sports Cricket Club

## Trustees' Annual Report

### Year ended 31 December 2020

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

#### Reference and administrative details

**Registered charity name** Waleswood Sports Cricket Club

**Charity registration number** 1073447

#### Principal office

#### The trustees

William Cope  
Anthony Cope  
Keith Board  
Peter McKenzie  
Craig Eyre  
Stephen Eyre

**Independent examiner** Paul Middleton  
Omega Court  
364-366 Cemetery Road  
Sheffield  
S11 8FT

#### Structure, governance and management

Waleswood Sports Cricket Club registered as a charity under the Charities Act on 22nd January 1999, registered number 1073447.

It is administered and managed by 6 Trustees in accordance with the powers set out in the Charities Constitution. A number of committee members also assist with the running of the Charity.

#### Objectives and activities

The objective of the charity is to provide cricket facilities to the local community.

Waleswood operates 4 adult cricket teams, playing in the Bassetlaw League on a Saturday and Mansfield League on a Sunday. The facilities are also available for hire, with midweek cricket also being played. The net facilities are available for use in agreement with the committee. The clubhouse is also available for events again with the agreement with the committee.

The Trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

# Waleswood Sports Cricket Club

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2020

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#### Achievements and performance

2020 had its ups and downs but the club has come through it in a position of financial stability.

The enclosed income statement includes an amount of £16,401 for grants we successfully applied for.

Also there is an outstanding debt of £2,000 which was settled in January 2021.

Sponsorship and fund raising produced welcome income and these monies have been used to improve the facilities ie pavilion renovation with new lighting, carpets, bar security, changing rooms access, repairs and security, ladies toilet and all outside facilities, guttering replaced and the cctv system extended to cover the external areas. 90% of this work was done by our members.

Saturday cricket commenced in July with our 2 teams playing a shorter version of normal cricket, well done to our 2nd team who won their division but lost in the play-off final.

All games were played under Covid-19 regulations and all players, official and supporters were an absolute credit following the guidelines at all times.

We played the annual charity game against Todwick and raised funds for 2 charities, RAF Benevolent Fund and Safe At Last and the club also donated £100 to the total raised.

We have already commenced plans for 2021 and the £2,000 outstanding debt mentioned earlier is for the refurbishment of the practice area which includes replacement of the existing cage with a new roll on test standard cage and Astro turf around the existing practice strip. We have purchased all the material and all the work will be done by ourselves. We have purchased a "digital kit" for an electronic scoreboard and at present it is all set up and working on an 8ft x 4ft board which will be fitted on the outside wall covered by an electric roller shutter which has also been purchased.

Cost new to buy scoreboard is approx. 5-6K and shutter 1K. Our outlay on the whole project will be £2.2K complete and will be fitted by us when the weather is better. Special thanks to our Chairman and Secretary Steve & Sue Long and Gary Lomas and our usual volunteers who have really made this happen.

The club changeover from NatWest Bank to the Co-op bank is set up and a date for the switch is being agreed. This will enable the club to use Internet Banking, Debit cards etc instead of cheques only and will also make the club £1,250 for switching.

#### Financial review

Unrestricted funds: Incoming resources amounted to £17,861 and expenditure of £12,691 was incurred. After the surplus for the year of £15,133 unrestricted funds increased to £20,114 as of 31st December 2020.

Restricted funds: Income resources amounted to £0 which is the restricted element of the donations received from the public. Restricted funds carried forward on 31st December 2020.

Reserves are currently held in bank accounts.

# Waleswood Sports Cricket Club

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2020

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The trustees' annual report was approved on 29 October 2021 and signed on behalf of the board of trustees by:

Anthony Cope  
Trustee

# Waleswood Sports Cricket Club

## Independent Examiner's Report to the Trustees of Waleswood Sports Cricket Club

**Year ended 31 December 2020**

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I report to the trustees on my examination of the financial statements of Waleswood Sports Cricket Club ('the charity') for the year ended 31 December 2020.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Middleton  
Independent Examiner

Omega Court  
364-366 Cemetery Road  
Sheffield  
S11 8FT

# Waleswood Sports Cricket Club

## Statement of Financial Activities

Year ended 31 December 2020

		2020		2019
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	17,861	17,861	696
Charitable activities	5	9,963	9,963	10,779
<b>Total income</b>		<u>27,824</u>	<u>27,824</u>	<u>11,475</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	12,691	12,691	10,056
<b>Total expenditure</b>		<u>12,691</u>	<u>12,691</u>	<u>10,056</u>
<b>Net income and net movement in funds</b>		<u>15,133</u>	<u>15,133</u>	<u>1,419</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		5,011	5,011	3,592
<b>Total funds carried forward</b>		<u>20,144</u>	<u>20,144</u>	<u>5,011</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

# Waleswood Sports Cricket Club

## Statement of Financial Position

31 December 2020

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	Note	2020 £	2019 £
<b>Current assets</b>			
Cash at bank and in hand		22,204	7,071
<b>Creditors: amounts falling due within one year</b>	<b>11</b>	<u>2,060</u>	<u>2,060</u>
<b>Net current assets</b>		<u>20,144</u>	<u>5,011</u>
<b>Total assets less current liabilities</b>		<u>20,144</u>	<u>5,011</u>
 <b>Funds of the charity</b>			
Unrestricted funds		<u>20,144</u>	<u>5,011</u>
<b>Total charity funds</b>	<b>13</b>	<u>20,144</u>	<u>5,011</u>

These financial statements were approved by the board of trustees and authorised for issue on 29 October 2021, and are signed on behalf of the board by:

Anthony Cope  
Trustee

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The notes on pages 7 to 11 form part of these financial statements.



## Notes to the Financial Statements

Year ended 31 December 2020

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 14 Waverley Avenue, Kiveton Park, Sheffield, S26 6RH.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

# Waleswood Sports Cricket Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2020

#### 3. Accounting policies *(continued)*

##### Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
<b>Donations</b>				
Donations	–	–	251	251
<b>Grants</b>				
Government grant income	16,401	16,401	–	–
<b>Sponsorship</b>				
Sponsorship	1,460	1,460	445	445
	<u>17,861</u>	<u>17,861</u>	<u>696</u>	<u>696</u>

#### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Other income from charitable activities	<u>9,963</u>	<u>9,963</u>	<u>10,779</u>	<u>10,779</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Charitable activity	<u>12,691</u>	<u>12,691</u>	<u>10,056</u>	<u>10,056</u>

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2020 £	Total fund 2019 £
Charitable activity	<u>12,691</u>	<u>12,691</u>	<u>10,056</u>

# Waleswood Sports Cricket Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2020

#### 8. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>—</u>	<u>—</u>

No fees were requested for this years Independent examination.

#### 9. Staff costs

The average head count of employees during the year was Nil (2019: Nil).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

#### 10. Trustee remuneration and expenses

No remuneration has been received by the trustees.

#### 11. Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	<u>2,060</u>	<u>2,060</u>

#### 12. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2020 £	2019 £
Recognised in income from donations and legacies: Government grants income	<u>16,401</u>	<u>—</u>

#### 13. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2020	Income £	Expenditure £	At 31 December 2020 £
General funds	<u>5,011</u>	<u>27,824</u>	<u>(12,691)</u>	<u>20,144</u>

  

	At 1 January 2019	Income £	Expenditure £	At 31 December 2019 £
General funds	<u>3,592</u>	<u>11,475</u>	<u>(10,056)</u>	<u>5,011</u>

# Waleswood Sports Cricket Club

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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### 14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £
Current assets	<u>20,144</u>	<u>20,144</u>

  

	Unrestricted Funds £	Total Funds 2019 £
Current assets	<u>4,960</u>	<u>4,960</u>