

Company Number	5754077
Charity Number	1120989

Seaham Harbour Cricket Club

Financial statements

For the year ending
30 September 2021

Seaham Harbour Cricket Club

Trustees' Annual Report and Financial Statements

As at 30th September 2021

The trustees, who are also directors for the purposes of company law, present their report and accounts for the year ended 30th September 2021 which have been prepared in accordance with the requirements of the Companies Act 2006, the Charities Act 2011, the Memorandum and Articles of Association, Financial Reporting Standard 102 and follow the recommendations in 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 (FRS 102A) (effective 2 February 2016).

Reference and Administrative Information

Charity Name Seaham Harbour Cricket Club

Charity registration number 1120989

Company registration number 5754077

Charity Trustees The trustees who served the charity during the period were as follows:

Mr D Bacon

Mr S Hagan

Registered Office and Principal Address

New Drive

Seaham

Co Durham

SR7 7BX

Bankers

Lloyds TSB Bank plc

Scottish Widows 67 Morrison Street Edinburgh EH3 8YJ

Independent Examiner

Eric Southwick BA (Hons) FCA FCIE DChA

Eric Southwick & Co

Chartered Accountants

51 The Avenue

Seaham

Co Durham

SR7 8NS

Seaham Harbour Cricket Club

Trustees' Annual Report and Financial Statements

As at 30th September 2021

Structure, Governance and Management

Constitution

Seaham Harbour Cricket Club was incorporated as a limited company on 23rd March 2006 with company number 5754077. It was registered as a charity on 27th September 2007 with charity number 1120989. It is governed by the Memorandum and Articles of Association dated 23rd March 2006 and amended 29th August 2006.

Trustee Appointments

New trustees may be nominated and elected at the charity's annual general meeting but the total number of trustees may not exceed 5 nor fall below 3.

At every annual general meeting one third of the trustees retire from office but may be re-elected.

Objectives, Activities and Achievements

Charitable Objects

The objects of the charity are:

- a) To promote community participation to the residents of Seaham and the surrounding area with an access to all policy to play cricket.
- b) To establish and secure the establishment of a cricket club and maintain and manage the same whether alone or in partnership or in co-operation with other persons in furtherance of the stated objects.

Activities and Achievements

Owing to the strong resilience of the committee, members, players and supporters the club continued to function albeit from the safety of our own homes and by what has become the norm Zoom and Teams.

There was still a number of key activities and achievements within the year:

- 1) The season did start this year on time in April and it was an action packed season accumulating in tremendous and unprecedented success – The 1st team won their league along with the 2nd and 3rd XI. The academy side which only formed in 2020 came an extremely impressive second with a young and talented side. The season saw the return to action of the mid-week 3rd xi proving highly popular and enabling others to start or rediscover their cricket journey.
- 2) Seaham Harbour Cricket Club's first ever women's team went from strength to strength playing local teams and improving on last year's tremendous efforts
- 3) The Juniors completed another stellar year – The u11s and 18s both won league cups with both the 13s and 11s finishing as runners up in their respective leagues
- 4) The club continues to be run by a whole army of volunteers including, bar staff, cleaning staff, maintenance and coaching staff.
- 5) The club completed the re-development to the rear of the club house. The area is now fully paved and is a safe environment. The club is looking forward to summer 2022 where it aims to host events and the community.

Seaham Harbour Cricket Club

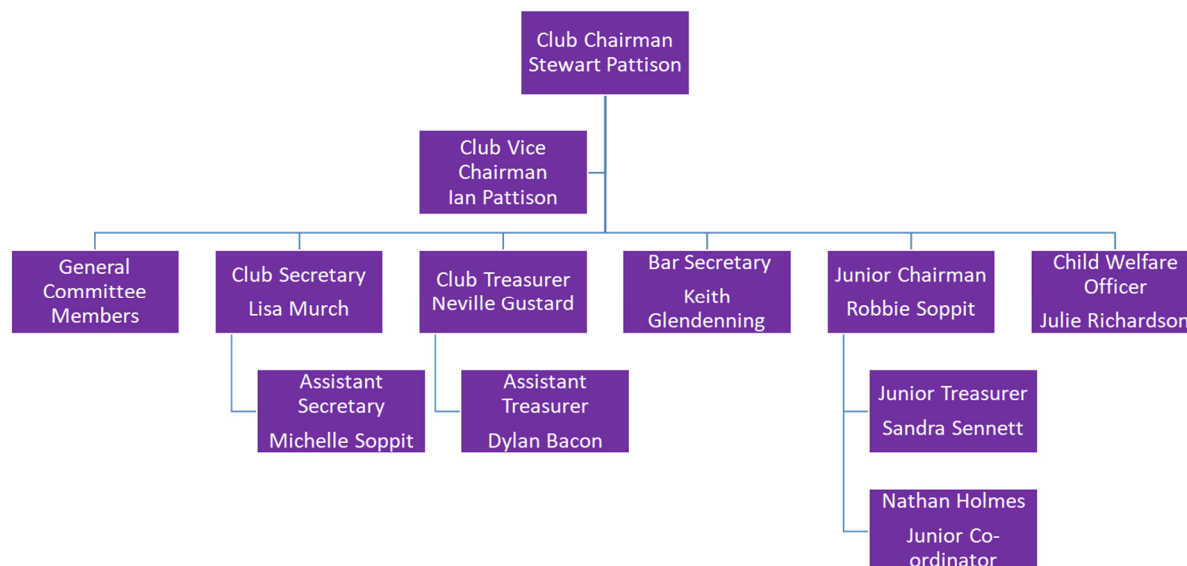
Trustees' Annual Report and Financial Statements

As at 30th September 2021

- 6) Seaham Harbour Cricket Club has some major plans set out for the coming year (s)
- Continue funding for the replacement of the changing rooms, planning and funding took a knock back owing to lockdown but the team are fully focused this is the number 1 priority for the club. The changing rooms will be used for disabled, junior, female and male cricket. They will also have space for umpires and officials who currently change in the bar area which of course is inappropriate.
 - Internal structural work is also planned to increase the capacity of the club to allow for additional membership and to allow private functions to help assist funding

Volunteers

The Trustees consider the work of volunteers invaluable to the running of the charity.



Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning activities and setting policies and priorities for the year ahead.

Future Plans

Plans are to further assist the playing of cricket within the local area, and to continue this by providing funding and facilities to allow this to happen. To continue to provide cricket for players of all ages and abilities.

Reserves Policy

During normal operating conditions the trustees aim to hold reserves equivalent to approximately 3 months running costs. The reserves held at 30th September 2021 totalled £131,179 (2020: £93,362).

Seaham Harbour Cricket Club

Trustees' Annual Report and Financial Statements

As at 30th September 2021

Responsibilities of the Trustees

Charity law requires the trustees to prepare financial statements for each financial period, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are prudent and reasonable;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Provisions

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

Signed on behalf of the trustees

S Hagan
Trustee

Date:

Seaham Harbour Cricket Club

Trustees' Annual Report and Financial Statements

As at 30th September 2021

Independent examiner's Report to the Trustees of Seaham Harbour Cricket Club Limited.

I report on the accounts of the Charitable Company for the year ended 30th September 2021, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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
- 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:

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b) to prepare accounts which accord with the accounting records, 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 Charitieshave not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Eric Southwick BA(Hons) FCA FCIE DChA
Eric Southwick & Co
Charity Accountants
51 The Avenue
Seaham
Co Durham SR7 8NS

Date:

Seaham Harbour Cricket Club
Trustees' Annual Report and Financial Statements
As at 30th September 2021

Statement of Financial Activities (incorporating the Income and Expenditure Account) for the year ended 30th September 2021

	Notes	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
		£	£	£	£
Income and endowments from					
Donations and legacies	4	56,832	7,200	64,032	23,980
Charitable activities	5	1,565	-	1,565	1,565
Other trading activities	6	5,575	-	5,575	-
Total		<u>63,972</u>	<u>7,200</u>	<u>71,172</u>	<u>25,545</u>
Expenditure on:					
Charitable activities	7	22,378	10,977	33,355	5,226
Total resources expended		<u>22,378</u>	<u>10,977</u>	<u>33,355</u>	<u>5,226</u>
Net income/(expenditure)		<u>41,594</u>	<u>(3,777)</u>	<u>37,817</u>	<u>20,319</u>
Net movement in funds		<u>41,594</u>	<u>(3,777)</u>	<u>37,817</u>	<u>20,319</u>
Reconciliation of Funds 12					
Total funds brought forward		70,723	22,639	93,362	73,003
Total funds carried forward		<u><u>112,317</u></u>	<u><u>18,862</u></u>	<u><u>131,179</u></u>	<u><u>93,322</u></u>

Seaham Harbour Cricket Club

Trustees' Annual Report and Financial Statements

As at 30th September 2021

Balance Sheet

Company number 5754077

As at 30th September 2021

	Notes	£	2021 £	£	2020 £
Fixed Assets					
Tangible assets	8		26,937		30,234
Investments	9		80		80
Total fixed assets			<u>27,017</u>		<u>30,314</u>
Current assets					
Debtors	10	80,292		38,166	
Cash at bank and in hand		<u>24,348</u>		<u>25,346</u>	
Total current assets		104,640		63,512	
Current Liabilities					
Creditors: Amounts falling due within one year	11	<u>478</u>		<u>464</u>	
Net current assets			104,162		63,048
Total assets less current liabilities			<u>131,179</u>		<u>93,362</u>
The funds of the charity					
Restricted income funds	12		18,862		22,639
Unrestricted income funds	12	<u>112,317</u>		<u>70,723</u>	
Total unrestricted funds			112,317		70,723
Total charity funds	13		<u>131,179</u>		<u>93,362</u>

For the year ended 30th September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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 responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the micro-entity provisions.

The financial statements on pages 7 to 13 were approved by the trustees and signed on their behalf:

S Hagan
Trustee
Date:

Seaham Harbour Cricket Club

Trustees' Annual Report and Financial Statements

As at 30th September 2021

Notes to the accounts

1 Accounting policies

In preparing the accounts the following accounting policies have been complied with:

- a) The charity is a public benefit entity and therefore the financial statements have been prepared in accordance with 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 (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (August 2014), the Charities Act 2011 and the Companies Act 2006.
- b) Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.
- c) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- d) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

All incoming resources are included in the statement of financial activities when the charity receives the income.

- e) Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
 - i) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
 - ii) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.
 - iii) All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in the notes.

2 Going Concern

The accounts have been prepared on a going concern basis.

3 Taxation

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes.

Seaham Harbour Cricket Club

Trustees' Annual Report and Financial Statements

As at 30th September 2021

Notes to the accounts (Continued)

4 Income and endowments from: Donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Donations	755	-	755	2,082
Seaham Harbour Cricket Club Enterprises Ltd	46,392	-	46,392	16,759
Umpire	2,185	-	2,185	2,185
CD Community Foundation	-	-	-	2,739
Durham CC Grant	5,000	7,200	12,200	-
Principal Skills	-	-	-	1,800
Sponsorship	2,500	-	2,500	600
Total	56,832	7,200	64,032	23,980

5 Income and endowments from: Charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Subscriptions	1,565	-	1,565	1,605

6 Income and endowments from: Other trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Fund Raising events	5,575	-	5,575	-

7 Expenditure on: Charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Club & Ground Upkeep	1,300	-	1,300	851
Depreciation	-	3,297	3,297	3,297
Building & Maintenance	7,411	6,800	14,211	-
Equipment	-	880	880	406
Fees, Fines & Cup Entries	977	-	977	208
Umpires & Other playing expenses	12,069	-	12,069	-
Cricket Clothing	143	-	143	143
Independent Examiner's fee	478	-	478	464
Total	22,378	10,977	33,355	5,369

Seaham Harbour Cricket Club

Trustees' Annual Report and Financial Statements

As at 30th September 2021

Notes to the accounts (Continued)

8 Fixed Assets

	Leasehold Property £	Plant & equipment £	Total £
Cost or valuation			
At 1 October 2020	53,948	51,836	105,784
At 30 September 2021	<u>53,948</u>	<u>51,836</u>	<u>105,784</u>
Depreciation			
At 1 October 2020	26,114	49,436	75,550
Charge for the period	<u>2,697</u>	<u>600</u>	<u>3,297</u>
At 30 September 2021	<u>28,811</u>	<u>50,036</u>	<u>78,847</u>
Net book value			
At 30 September 2021	<u>25,137</u>	<u>1,800</u>	<u>26,937</u>
At 30 September 2020	<u>27,834</u>	<u>2,400</u>	<u>30,234</u>

Leasehold Property improvements are depreciated on a straight-line basis at 5% per annum on a straight line basis. Plant and equipment are depreciated on a straight-line basis at 20% per annum on a straight line basis. Items below £250 are not capitalised.

9 Investments

	2021 £	2020 £
Movement in market value	£	£
Acquisitions at cost	-	-
Market value at 30 September 2021	<u>80</u>	<u>80</u>
Historical cost at 30 September 2020	<u>80</u>	<u>80</u>

The investment comprises an 80% shareholding in Seaham Harbour Cricket Club Enterprises Limited. Seaham Harbour Cricket Club Enterprises Limited was incorporated on 2nd April 2007 in England & Wales with company number 06198944. Its main activity is the running of the Cricket Club bar. In the year ended 30th September 2021 the company did not make either a profit or a loss (2020: Nil) and has capital and reserves of £300 (2020: £300).

10 Debtors

	2021 £	2020 £
Amounts owed by group undertakings	<u>80,292</u>	<u>38,166</u>

11 Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals	<u>478</u>	<u>464</u>

Seaham Harbour Cricket Club
Trustees' Annual Report and Financial Statements
As at 30th September 2021

Notes to the accounts (Continued)

12 Reserves

	At 1 October 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 30 September 2021 £
Restricted funds					
Fixed Assets	22,639	7,200	(10,977)	-	18,862
	<u>22,639</u>	<u>7,200</u>	<u>(10,977)</u>	<u>-</u>	<u>18,862</u>
Unrestricted funds					
General fund	70,723	63,972	(22,378)	-	112,317
	<u>93,362</u>	<u>71,172</u>	<u>(33,355)</u>	<u>-</u>	<u>131,179</u>

13 Analysis of net assets between funds

	Tangible Fixed Assets	Investments	Net Current Assets	Total
Restricted income funds	18,862	-	-	18,862
Unrestricted income funds	<u>8,075</u>	<u>80</u>	<u>104,162</u>	<u>112,317</u>
Total	<u>26,937</u>	<u>80</u>	<u>104,162</u>	<u>131,179</u>

14 Comparatives for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Income and endowments from			
Donations and legacies	22,180	1,800	23,980
Charitable activities	<u>1,605</u>	<u>-</u>	<u>1,605</u>
Total	<u>23,785</u>	<u>1,800</u>	<u>25,585</u>
Expenditure on:			
Charitable activities	<u>1,929</u>	<u>3,297</u>	<u>5,226</u>
Total resources expended	<u>1,929</u>	<u>3,297</u>	<u>5,226</u>
Net income/(expenditure)	21,856	(1,497)	20,359
Transfers between funds	<u>(3,000)</u>	<u>3,000</u>	<u>-</u>
Net movement in funds	<u>18,856</u>	<u>1,503</u>	<u>20,359</u>

Seaham Harbour Cricket Club

Trustees' Annual Report and Financial Statements

As at 30th September 2021

Notes to the accounts (Continued)

15 Related party transactions

The company controlled its 80% subsidiary company, Seaham Harbour Cricket Club, throughout the current period.

During the period the company allowed Seaham Harbour Cricket Club Enterprises Limited to use the club house free of charge to operate the bar. The company received a donation of £46,392 (2020: £16,759) from the Seaham Harbour Cricket Club Enterprises Limited in the same period.

16 Controlling Parties

The trustees consider the members of Seaham Harbour Cricket Club to be the ultimate controlling parties of the company. No trustee received remuneration or expenses for their services as trustees during the current year or the previous period.

17 Company limited by guarantee

The charity is a private company limited by guarantee registered in England and Wales, which has its registered office at Seaham Harbour Cricket Club, New Drive, Seaham, Co Durham SR7 7BX.

In the event of the company being wound up members are required to contribute an amount not exceeding £10.