

REGISTERED COMPANY NUMBER: 06506410 (England and Wales)
REGISTERED CHARITY NUMBER: 1123292

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
CHARLBURY CRICKET CLUB

Thorne Lancaster Parker
4th Floor
Venture House
27-29 Glasshouse Street
London
W1B 5DF

CHARLBURY CRICKET CLUB

Contents of the Financial Statements for the year ended 31 December 2022

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7 to 8
Notes to the Financial Statements	9 to 15

**Report of the Trustees
for the year ended 31 December 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The primary objective of Charlbury Cricket Club remains the provision of community participation and healthy recreation with particular emphasis on the provision of the facilities for the playing of cricket. The Club is committed to the concept of equality and respects the rights and dignity of every person regardless of age, ability, gender, race, ethnicity, religious beliefs, and sexual, social or economic status.

Significant activities

The continued focus on all activities remains the enjoyment and enhancement of any individual member who wishes to participate in a cricket or sporting activity at Charlbury Cricket Club. Very clear emphasis is placed on the development of youth members from the age of 4 to adulthood.

The club continued to field three sides within the Cherwell Cricket league playing in Division 3, 6 and 8 respectively. The 1st XI also entered the T20 Tuesday midweek league and the Banbury indoor league. The ladies and girls' section 1st XI played in the Home Counties Premier League.

The club continued to offer social cricket during the mid-week and on Sundays and organised and participated in various tournaments and leagues at all youth ages across the season. Regular training nights were held throughout the summer for adult, youth, and junior cricket, mainly on Friday evenings and all age groups and genders were catered for through the All-stars, Dynamos and Youth programmes.

Investment in the facilities is a key aspect of the club and this year saw a major investment in the provision of a new practice net facility, upgrading of the pavilion bar and social area, improvements to the entrance and pathway and the creation of a garden and entertainment area. All projects are core to making sure that the cricket club remains an integral part of the Charlbury community, is an attractive venue and encourages community use of all the facilities.

Additionally, the club has identified the need to improve the quality of the squares and wickets and have made the decision to pay qualified and experience personnel to undertake this task. This is a major financial commitment for the club but should lead to very positive results on and off the field. The trustees will monitor the progress and financial commitments carefully.

Volunteers

Although some works are contracted, the Club remains indebted to many volunteers who are involved in all aspects of running and developing the Club.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Membership has continued to increase compared with the previous year's membership. The all-stars and dynamos sessions remain key to this development.

All teams had a positive playing season. The ladies' team proudly won the Home Counties Premier division again and the youth practice sessions were well attended. Youth games were a real success with plenty of cricket being played. The midweek XI again was very popular.

The Club remains highly commended in the assessment of all grounds within the Oxfordshire Cricket leagues.

**Report of the Trustees
for the year ended 31 December 2022**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

During the year, three major fundraising events were held at the Club.

The Charlbury Beer Festival was held in July and the Firework Display in November, both events being enjoyed and seen as part of the local communities offering.

We also introduced an Oktoberfest event that was hugely popular although the event did not generate any profit. The committee see this as a long-term funding opportunity, and it is anticipated participation will grow over the years. Income was further supplemented by the hire of the ground for wedding and bike race facilities. The club also hires out the ground to other cricket clubs and is used as a home ground for district and county games in Oxfordshire.

No debt was taken out in the year and the club remains debt free and in a very healthy financial situation. It is however anticipated that new square and wicket mowers will be purchased in 2023 on a finance package. The trustees remain confident that the Club remains on a sound financial footing to honour all its commitments going forward.

FINANCIAL REVIEW

Principal funding sources

The Club's principal funding sources are members' subscriptions and fees, along with the fundraising activities mentioned above.

Reserves policy

The trustees are confident that the operation of the Club can successfully continue by relying on fundraising, membership fees and contributions generated from bar and hire activities within the clubhouse and ground hire.

FUTURE PLANS

The objectives of the Club remain to supply cricket to all members of the Charlbury Cricket Club and ensure that the facilities offered to members are of the highest quality.

The Club has successfully ensured an all-year-round usage of facilities by offering the ground to host mini soccer during the winter months and this will continue for the foreseeable future.

Future plans are now focused towards increasing the playing area of the main pitch through a boundary extension project and improving the wicket and square equipment, as detailed above.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charlbury Cricket Club was incorporated as a company limited by guarantee on 18 February 2008 and obtained registered charity status on 20 March 2008.

The company is governed by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

Trustees are appointed or reappointed annually at the Annual General Meeting held in March each year.

Organisational structure

The day to day running of the club is set out within the club constitution, with a committee of 12-15 members meeting regularly to oversee the operation of the Club. All financial matters are regulated and reviewed by the Board of Trustees that meets quarterly.

**Report of the Trustees
for the year ended 31 December 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Additional governance matters

Charlbury Cricket Club follows the guidance of the English Cricket Board with formal affiliation to the Oxfordshire County Cricket Association. The Club is accredited with the ECB "Clubmark" status.

A full child protection policy remains in place with all coaches and persons in regular contact with children undergoing a Criminal Records Check with the Criminal Records Bureau. The Welfare Officer at the club is part of the executive committee with responsibility to ensure that all protection, compliance and risk matters of whatever nature are correctly addressed by the Club.

All Trustees give their time voluntarily and receive no remuneration or other benefits.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06506410 (England and Wales)

Registered Charity number

1123292

Registered office

Bell Yard Cottage
Church Street
Charlbury
Chipping Norton
Oxfordshire
OX7 3PP

Trustees

N Fox
C Barras
A Shah
D King

Company Secretary

P D Jenkins

Independent Examiner

Mr Christopher Kay
Thorne Lancaster Parker
4th Floor
Venture House
27-29 Glasshouse Street
London
W1B 5DF

Bankers

HSBC Bank
90 Baker Street
London
London
W1U 6AX

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 22 September 2023 and signed on its behalf by:

**Report of the Trustees
for the year ended 31 December 2022**

A Shah - Trustee

Independent Examiner's Report to the Trustees of Charlbury Cricket Club

Independent examiner's report to the trustees of Charlbury Cricket Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr Christopher Kay

Thorne Lancaster Parker
4th Floor
Venture House
27-29 Glasshouse Street
London
W1B 5DF

Date:

CHARLBURY CRICKET CLUB

Statement of Financial Activities for the year ended 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	26,006	-	26,006	83,147
Other trading activities	3	44,823	-	44,823	33,574
Other income		5,412	-	5,412	3,784
Total		<u>76,241</u>	<u>-</u>	<u>76,241</u>	<u>120,505</u>
EXPENDITURE ON					
Raising funds		24,674	-	24,674	27,839
Charitable activities	4				
Charlbury Cricket Club		40,802	-	40,802	12,930
Cricket activities		-	-	-	4,907
Groundskeeping		21,147	-	21,147	8,969
Other		4,294	64	4,358	6,375
Total		<u>90,917</u>	<u>64</u>	<u>90,981</u>	<u>61,020</u>
NET INCOME/(EXPENDITURE)		(14,676)	(64)	(14,740)	59,485
RECONCILIATION OF FUNDS					
Total funds brought forward		75,552	238,871	314,423	254,938
TOTAL FUNDS CARRIED FORWARD		<u><u>60,876</u></u>	<u><u>238,807</u></u>	<u><u>299,683</u></u>	<u><u>314,423</u></u>

The notes form part of these financial statements

CHARLBURY CRICKET CLUB (REGISTERED NUMBER: 06506410)**Statement of Financial Position
31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	40,793	239,707	280,500	248,040
CURRENT ASSETS					
Debtors	10	3,000	-	3,000	-
Cash at bank		17,790	-	17,790	68,003
		<u>20,790</u>	<u>-</u>	<u>20,790</u>	<u>68,003</u>
CREDITORS					
Amounts falling due within one year	11	(707)	(900)	(1,607)	(1,620)
NET CURRENT ASSETS		<u>20,083</u>	<u>(900)</u>	<u>19,183</u>	<u>66,383</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>60,876</u>	<u>238,807</u>	<u>299,683</u>	<u>314,423</u>
NET ASSETS		<u>60,876</u>	<u>238,807</u>	<u>299,683</u>	<u>314,423</u>
FUNDS	12				
Unrestricted funds				60,876	75,552
Restricted funds				238,807	238,871
TOTAL FUNDS				<u>299,683</u>	<u>314,423</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Statement of Financial Position - continued
31 December 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2023 and were signed on its behalf by:

A Shah - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- not provided
Groundkeeping equipment	- 20% on reducing balance
Furniture & fittings	- 10% on cost

Short leasehold premises, the pavilion building, is not depreciated on the basis that the premises will be maintained to its present state as necessary and that the lease with the local authority for the cricket ground will be renewed.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CHARLBURY CRICKET CLUB

Notes to the Financial Statements - continued for the year ended 31 December 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	4,749	59,070
Grants	4,750	10,000
Club membership subscriptions	11,627	10,608
Match fees	4,880	3,469
	<u>26,006</u>	<u>83,147</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Grants from England & Wales Cricket Trust	<u>4,750</u>	<u>10,000</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events - bar	38,048	32,086
Fundraising events - other	2,497	1,378
Sponsorships	4,076	-
Sundry income	202	110
	<u>44,823</u>	<u>33,574</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Charlbury Cricket Club	32,082	8,720	40,802
Groundskeeping	21,147	-	21,147
	<u>53,229</u>	<u>8,720</u>	<u>61,949</u>

CHARLBURY CRICKET CLUB

Notes to the Financial Statements - continued for the year ended 31 December 2022

5. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Other resources expended	2,703	62	1,593	4,358
Charlbury Cricket Club	8,406	314	-	8,720
	<u>11,109</u>	<u>376</u>	<u>1,593</u>	<u>13,078</u>

Support costs, included in the above, are as follows:

Management

	Other resources expended	Charlbury Cricket Club	2022 Total activities	2021 Total activities
	£	£	£	£
Rent	-	2,125	2,125	27
Rates and water	-	3,145	3,145	(678)
Insurance	-	3,136	3,136	2,570
Telephone	790	-	790	1,057
Postage and stationery	16	-	16	559
Sundries	435	-	435	338
Depreciation of tangible and heritage assets	1,462	-	1,462	3,778
	<u>2,703</u>	<u>8,406</u>	<u>11,109</u>	<u>7,651</u>

Finance

	Other resources expended	Charlbury Cricket Club	2022 Total activities	2021 Total activities
	£	£	£	£
Subscriptions	-	314	314	332
Bank charges	62	-	62	5
	<u>62</u>	<u>314</u>	<u>376</u>	<u>337</u>

Governance costs

	2022 Other resources expended	2021 Total activities
	£	£
Auditors' remuneration	864	720
Legal fees	729	332
	<u>1,593</u>	<u>1,052</u>

CHARLBURY CRICKET CLUB

Notes to the Financial Statements - continued for the year ended 31 December 2022

6. NET INCOME/(EXPENDITURE)

Net resources are stated after charging/(crediting):

	£	£
Auditors' remuneration	720	720
Depreciation - owned assets	3,352	1,619
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	76,247	6,900	83,147
Other trading activities	33,574	-	33,574
Other income	3,784	-	3,784
Total	<u>113,605</u>	<u>6,900</u>	<u>120,505</u>
EXPENDITURE ON			
Raising funds	27,839	-	27,839
Charitable activities			
Charlbury Cricket Club	12,930	-	12,930
Cricket activities	4,907	-	4,907
Groundskeeping	8,969	-	8,969
Other	4,144	2,231	6,375
Total	<u>58,789</u>	<u>2,231</u>	<u>61,020</u>
NET INCOME	54,816	4,669	59,485
RECONCILIATION OF FUNDS			
Total funds brought forward	20,736	234,202	254,938
TOTAL FUNDS CARRIED FORWARD	<u>75,552</u>	<u>238,871</u>	<u>314,423</u>

CHARLBURY CRICKET CLUB

Notes to the Financial Statements - continued for the year ended 31 December 2022

9. TANGIBLE FIXED ASSETS

	Short leasehold £	Groundkeeping equipment £	Furniture & fittings £	Totals £
COST				
At 1 January 2022	239,448	25,169	55,340	319,957
Additions	-	-	33,922	33,922
At 31 December 2022	239,448	25,169	89,262	353,879
DEPRECIATION				
At 1 January 2022	-	19,985	51,932	71,917
Charge for year	-	1,036	426	1,462
At 31 December 2022	-	21,021	52,358	73,379
NET BOOK VALUE				
At 31 December 2022	239,448	4,148	36,904	280,500
At 31 December 2021	239,448	5,184	3,408	248,040

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	3,000	-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals and deferred income	1,607	1,620

12. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	75,552	(14,676)	60,876
Restricted funds			
Pavilion fund	238,871	(64)	238,807
TOTAL FUNDS	314,423	(14,740)	299,683

CHARLBURY CRICKET CLUB

Notes to the Financial Statements - continued for the year ended 31 December 2022

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,241	(90,917)	(14,676)
Restricted funds			
Pavilion fund	-	(64)	(64)
TOTAL FUNDS	<u>76,241</u>	<u>(90,981)</u>	<u>(14,740)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	20,736	54,816	75,552
Restricted funds			
Pavilion fund	234,202	4,669	238,871
TOTAL FUNDS	<u>254,938</u>	<u>59,485</u>	<u>314,423</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,605	(58,789)	54,816
Restricted funds			
Pavilion fund	6,900	(2,231)	4,669
TOTAL FUNDS	<u>120,505</u>	<u>(61,020)</u>	<u>59,485</u>

CHARLBURY CRICKET CLUB

Notes to the Financial Statements - continued for the year ended 31 December 2022

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	20,736	40,140	60,876
Restricted funds			
Pavilion fund	234,202	4,605	238,807
TOTAL FUNDS	<u>254,938</u>	<u>44,745</u>	<u>299,683</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	189,846	(149,706)	40,140
Restricted funds			
Pavilion fund	6,900	(2,295)	4,605
TOTAL FUNDS	<u>196,746</u>	<u>(152,001)</u>	<u>44,745</u>

All cricketing and general maintenance of the grounds and pitches is included in the General Fund.

The Pavilion Fund is a restricted fund which was set up to collect donations and other funds raised towards the cost of the new pavilion building.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.