

# GRAYSHOTT CRICKET CLUB

England & Wales - Charity number 1123809

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 2008-04-21

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Grayshott Cricket Club  
Grayshott Sports Pavilion  
Beech Hanger Road  
Grayshott  
Hindhead  
Surrey

**Phone** 07464321031

**Email** [treasurer@grayshottcc.co.uk](mailto:treasurer@grayshottcc.co.uk)

**Website** [www.grayshottcc.co.uk](http://www.grayshottcc.co.uk)

## Activities

---

**Objects:** THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION OF FACILITIES FOR THE PLAYING OF CRICKET

**Activities:** To promote cricket at all levels within the local community. To manage the cricket facilities at the sportsfield.

## Classification

---

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Amateur Sport
- **Who:** Children/young People, The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED IN PRACTICE EAST HAMPSHIRE
- Hampshire
- Surrey
- West Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£117,908	£116,084	-	-
2023-10-31	£101,830	£103,418	-	-
2022-10-31	£79,313	£81,844	-	-
2021-10-31	£49,228	£38,895	-	-
2020-11-30	£75,211	£77,224	-	-

## Trustees

Name	Role	Appointed
Alexandra Grant		2024-02-09
Andrew James Martin Stocks		2026-02-06
Helen Foulds		2020-12-15
Mark Le Mare		2026-02-06
Michael Curry		2022-12-15
Phil Coleshill		2017-01-31
Toby John Joyce		2024-02-09

**GRAYSHOTT CRICKET CLUB**

England & Wales - Charity number 1123809

---

# Accounts

---

**Grayshott Cricket Club**

**Charity Number: 1123809**

**Financial Statements  
for the period ended  
31<sup>st</sup> October 2024**

# Grayshott Cricket Club

## Contents

	<b>Page</b>
Legal and Administrative Information	1
Trustees Report	2 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes	9- 13
<i>Non-statutory pages</i>	
Detailed Statement of Financial Activities	14 - 15

## **Grayshott Cricket Club**

### **Legal and Administrative Information**

**Registered Charity Number:** 1123809

**Trustees:** Toby John Joyce  
Alexandra Grant  
Michael Curry  
Helen Foulds  
Duncan Willows  
Phil Coleshill

**Registered Office:** Grayshott Sports Pavilion  
Beech Hanger Road,  
Grayshott Hindhead  
Surrey  
GU26 6LS

**Independent Examiner:** Independent Examiners Ltd  
Unit 2, The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**Grayshott Cricket Club**  
**Report of the Trustees**  
**for the year ended 31st October 2024**

The Trustees present their report with the financial statements of the charity for the period ended 31<sup>st</sup> October 2024.

**Address**

Grayshott Sports Pavilion, Beech Hanger Road, Grayshott, Hindhead, Surrey GU26 6LS

**Structure, governance and management**

Grayshott Cricket Club is an unincorporated charity and is governed by a constitution dated 9th February 2024, which is reviewed and updated annually for approval at the Annual General Meeting. A Board of Trustees administers the charity through periodic Trustees' meetings.

Trustees are appointed annually at the Annual General Meeting. In-year Trustee vacancies are filled by appointment as necessary by the existing board and briefed on the objectives of the charity, and trustees' responsibilities and duties in general.

**Aims and objectives**

The objects of the charity are to promote cricket at all levels within the local community and to manage the cricket facilities at the Grayshott sports field and Broxhead Common Cricket Ground.

**Activities**

The principal activity of the Charity is supporting cricket in the local community for all age groups and skill levels.

**Achievements and performance**

The club continues to provide cricket, good coaching and game opportunities for children of all ages and abilities, men and women. Enjoyment levels and achievements are high, and we have seen significant success in children being represented at district level (one of the highest in the South East area).

We now have excellent entry opportunities for children and adults, and we stand in good stead for another exciting season in 2025.

**Financial Review**

This financial review covers a 12-month period. The Income and Expenditure section below provides the detail and insights of the Club's activities during the year as well as our continued investment in the future sustainability of the club.

**Income & Expenditure**

The statement of financial activities for the year reflects a surplus of income over expenditure of £1,824 (2023: deficit £1,588).

**Grayshott Cricket Club**  
**Report of the Trustees**  
**for the year ended 31st October 2024**

**Income**

Our total income in 2024 increased by £16,078 when compared to 2023. Fundamental changes related to:

1. An increase in grant income of £10,478 largely due to the grant received to construct a borehole at the Grayshott ground.
2. Bar income increased by £1,748 compared to 2023 having decreased by £1,031 the previous year.
3. Venue Hire at £13,769, an increase of £1,106 on 2023. The venue hire has continued to increase with a full year effect of the art class hire at our Broxhead Pavilion.
4. Other income of £2,128 was due to insurance claims made at Broxhead.

**Expenditure**

Our total expenditure in 2024 was £116,084 (2023 £103,417), an increase of £12,666. Fundamental changes compared to last year are;

1. This largely reflects expenditure on the borehole at Grayshott ground – covered by a grant. This accounts for £9,213 of the increase.
2. Accounting fees have increased due to using a paid bookkeeper for 2024.
3. There was increased spend on cricket equipment and cricket balls this year totalling £2,707.

**Reserves policy**

The attached financial statements show the current state of the finances. The Trustees consider that the current state of the charity's finances is sound.

The Trustees have determined that it should be the general policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which equates at least to approximately twelve months' unrestricted expenditure plus amounts necessary to fund future facility refurbishment costs such as re-carpeting of artificial pitches as well as a sum to cover unplanned major equipment repairs. This policy would provide sufficient funds to cover the ongoing maintenance and repair of the leasehold property and equipment, together with the associated support costs. The balance on unrestricted funds at 31st October 2024 stood at £44,910 (2023: £43,086).

**Future Plans**

The Club continues to look at options to grow income without increasing membership fees. Sustaining this may not be possible in the forthcoming seasons, e.g. should the Art Class move to an alternative venue, finding another hirer at an equivalent income level that also fits in with the running of the Club is unlikely.

The Club has concluded work on an irrigation solution for the Sportsfield at Grayshott.

**Risk review**

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

**Grayshott Cricket Club**  
**Report of the Trustees**  
**for the year ended 31st October 2024**

**Trustees**

The Trustees who served in the period are as detailed on the charity information page appended to these accounts.

Approved by the Trustees and signed on their behalf by:



.....  
**Duncan Willows**  
Chairman

Date:

**Independent Examiner's Report  
to the Trustees of Grayshott Cricket Club  
for the year ended 31st October 2024**

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31st October 2024 which are set out on pages 5 to 11.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 accounts do not accord with those records; or
3. the accounts 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.



Nils de Freese CGMA  
Independent Examiners Ltd  
Unit 2, The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

Date: 20/8/2025

**Grayshott Cricket Club**  
**Statement of Financial Activities**  
**for the year ended 31st October 2024**

	Note	Unrestricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
<b>Income</b>					
Voluntary Income		86,906	86,906	76,428	76,428
Activities for Generating Funds		31,002	31,002	25,402	25,402
<b>Total income</b>		<u>117,908</u>	<u>117,908</u>	<u>101,830</u>	<u>101,830</u>
<b>Expenditure</b>					
Costs of generating voluntary income		18,767	18,767	13,835	13,835
Expenditure on charitable activities		97,317	97,317	89,583	89,583
<b>Total expenditure</b>		<u>116,084</u>	<u>116,084</u>	<u>103,418</u>	<u>103,418</u>
<b>Net income / (expenditure)</b>		1,824	1,824	(1,588)	(1,588)
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>1,824</u>	<u>1,824</u>	<u>(1,588)</u>	<u>(1,588)</u>
<b>Total funds brought forward</b>		<u>43,086</u>	<u>43,086</u>	<u>44,674</u>	<u>44,674</u>
<b>Total funds carried forward</b>		<u><u>44,910</u></u>	<u><u>44,910</u></u>	<u><u>43,086</u></u>	<u><u>43,086</u></u>

**Grayshott Cricket Club**  
**Balance Sheet at 31st October 2024**

	Note	2024		2023	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	2		-		-
<b>Current assets</b>					
Stock		455		568	
Debtors	3	6,847		8,519	
Prepayments		2,926		3,271	
Cash in bank and in hand		44,419		36,989	
		<hr/>		<hr/>	
			54,647		49,347
<b>Creditors</b>					
Amounts falling due within one year	4	(9,737)		(6,261)	
		<hr/>		<hr/>	
			(9,737)		(6,261)
			<hr/>		<hr/>
<b>Net current assets</b>			44,910		43,086
			<hr/>		<hr/>
<b>Net assets</b>			44,910		43,086
			<hr/> <hr/>		<hr/> <hr/>
<b>Funds</b>					
Unrestricted funds	9		44,910		43,086
			<hr/>		<hr/>
<b>Total Funds</b>			44,910		43,086
			<hr/> <hr/>		<hr/> <hr/>

Approved by the Trustees and signed on their behalf by:



.....  
**Duncan Willows**  
Chairman

Date:

The annexed notes form part of these financial statements.

## Grayshott Cricket Club

### Notes to the Financial Statements for the year ended 31st October 2024

#### 1. Accounting policies

Grayshott Cricket Club is a charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

#### Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probably that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probably that they will be fulfilled.

Investment income is earned through holding assets for investment purposes and includes interest. It is included when the amount can be measured reliably. Interest is recognised using the effect via interest method.

#### Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probably that the settlement will be required and the amount of the obligation can be measured reliably. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

#### Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include admin costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

#### Staff Costs

The charity has no paid employees but relies on the work of 50 volunteers.

**Grayshott Cricket Club**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31st October 2024**

**Fund accounting**

General funds are unrestricted funds, which are available for use at the discretion of the Trustees for the day-to-day furtherance of the charity's objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**Value Added Tax**

Value added tax is not recoverable by the Charity, and as such is included in the relevant costs in the Statement of Financial Activities.

**Charitable activities**

The expenditure on charitable activities includes donations made and support costs.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Equipment	- 100% Straight line
Plant & Machinery	- 100% Straight line
Leasehold Improvements	- 100% Straight line
Furniture & Fittings	- 100% Straight line

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Stock**

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value.

**Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Grayshott Cricket Club**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31st October 2024**

**2. Tangible Assets**

	Equipment	Plant & Machinery	L/hold Imp'ments	Furniture & Fittings	Total
	£	£	£	£	£
<b>Cost / valuation</b>					
At 31st October 2023	7,302	82,805	51,494	7,135	148,736
Additions	-	44,527	-	-	44,527
Disposals	-	-	-	-	-
At 31st October 2024	7,302	127,332	51,494	7,135	193,263
<b>Depreciation</b>					
At 31st October 2023	7,302	82,805	51,494	7,087	148,736
Charge for period	-	44,527	-	48	44,527
Eliminated on disposal	-	-	-	-	-
At 31st October 2024	7,302	127,332	51,494	7,135	193,263
<b>Net book value</b>					
At 31st October 2024	-	-	-	-	-
At 31st October 2023	-	-	-	-	-

<b>3. Debtors</b>	<b>2024</b>	<b>2023</b>
	£	£
Other Debtors	6,847	8,519
	<u>6,847</u>	<u>8,519</u>

<b>4. Creditors: Amounts falling due within one-year</b>	<b>2024</b>	<b>2023</b>
	£	£
Accruals	3,874	4,289
Receipts in Advance	5,839	1,972
	<u>9,737</u>	<u>6,261</u>

**Grayshott Cricket Club**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31st October 2024**

**5. Governance Costs**

	<b>2023</b>	<b>2023</b>
	£	£
Independent Examiner's Fee	760	760
	760	760
	760	760

**6. Independent examiners remuneration**

The independent examiners remuneration amounts to an independent examination fee of £760 (2023 - £760).

**7. Trustees remuneration**

The trustees neither received nor waived any remuneration during the period (2023: £ Nil). Two trustees received payments for reimbursements for out of pocket expenses.

**8. Funds**

	<b>2024</b>	<b>2023</b>
	£	£
Unrestricted Funds	45,910	43,216
	45,910	43,216
	45,910	43,216

**9. Related party disclosures**

There were no related party transactions in the period.

**Grayshott Cricket Club**  
**Notes to the Financial Statements (continued)**  
**for the year ended 31st October 2024**

**11. Summary of Net Assets by Funds**

	<b>Unrestricted Funds</b>	<b>Total</b>
	£	£
<b>2024</b>		
Current Assets	54,647	54,647
Current Liabilities	(8,737)	(8,737)
	<u>45,910</u>	<u>45,910</u>
	<u><u>45,910</u></u>	<u><u>45,910</u></u>

	<b>Unrestricted Funds</b>	<b>Total</b>
	£	£
<b>2023</b>		
Current Assets	49,977	49,977
Current Liabilities	(6,761)	(6,761)
	<u>43,216</u>	<u>43,216</u>
	<u><u>43,216</u></u>	<u><u>43,216</u></u>

## Grayshott Cricket Club

### Detailed Statement of Financial Activities for the period ended 31st October 2024

<b>Income</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Voluntary Income</b>		
<i>Membership</i>		
Seniors	3,475	3,850
Youth	24,773	25,699
<i>Donations &amp; Legacies</i>		
Donations	1,050	71
Grants	46,829	36,912
Sponsorship	5,850	5,425
Gift Aid	4,929	4,471
	<hr/>	<hr/>
	86,906	76,428
<b>Activities for Generating Funds</b>		
Match Fees	3,671	4,092
Profit on sale of Equipment	-	-
Interest Received	-	-
Winter Nets/Masterclass	4,600	4,019
Training	-	-
Other Income	2,128	-
Social Events	1,326	790
<i>Fundraising</i>		
Bar	4,025	2,277
Venue Hire	13,769	12,663
Coffee Mornings	1,483	1,561
	<hr/>	<hr/>
	31,002	25,402
<b>Total income</b>	<hr/> <b>117,908</b> <hr/>	<hr/> <b>101,830</b> <hr/>
<b>Expenditure</b>		
<b>Costs of Generating Voluntary Income</b>		
Advertising & Website	2,168	1,695
Balls	3,638	2,298
Club Clothing	929	1,179
Competition Fees & Subscriptions	1,633	1,442
Cricket Equipment	1,846	479
Social Events	1,117	1,230
Training	2,665	1,800
Umpire Fees	830	675
Winter Nets	3,941	3,037
	<hr/>	<hr/>
	18,767	13,835

## Grayshott Cricket Club

### Detailed Statement of Financial Activities (continued) for the period ended 31st October 2024

	2024 £	2023 £
<b>Expenditure on Charitable Activities</b>		
Broadband	324	1,179
Bank, Credit Card & Collection Charges	2,407	4,792
Depreciation of Leasehold Improvements (Note 2)		388
Depreciation of Other Assets (Note 2)	44,527	35,314
First Aid	417	245
Gifts & Donations	1,530	780
Ground/Equip Maintenance & Repairs	33,175	32,345
Accounting Fees	2,040	760
Insurance	2,118	2,154
Licenses	190	1,867
Printing Postage & Stationery	71	39
Prizes & Trophies	1,191	871
Rent	3,220	2,343
Security	1,768	1,360
Sundry Expenditure	2,585	3,430
Utilities & Council Tax	2,304	1,716
	<hr/>	<hr/>
	97,317	89,583
	<hr/>	<hr/>
<b>Total Expenditure</b>	116,084	103,418
	<hr/>	<hr/>
<b>Net (Expenditure)/Income</b>	1,824	(1,588)
	<hr/>	<hr/>

**GRAYSHOTT CRICKET CLUB**

England & Wales - Charity number 1123809

---

# Accounts

---

# GRAYSHOTT CRICKET CLUB

Founded 1896



## Constitution as from 9<sup>th</sup> February 2024

### 1. Name

The name of the Club is Grayshott Cricket Club, hereafter to be referred to as "the Club" and the club shall be affiliated to the England and Wales Cricket Board through the Hampshire Cricket Board.

### 2. Object

The promotion of community participation in healthy recreation in particular by the provision of facilities for the playing of cricket.

### 3. Powers

In addition to any other powers it has, the Club may exercise any of the following powers in order to further the objects;

- a) To ensure that all members, playing and non-playing, abide by the ECB Code of Conduct which incorporates the Spirit of Cricket and by the Laws of Cricket.
- b) The Club shall adopt and implement the ECB Safe Hands – Cricket’s Policy for Safeguarding Children and any future versions of the policy. The Club must also have a separate club safeguarding Policy Statement, as required by the ECB.<sup>1</sup>
- c) To ensure a duty of care to all members of the club by adopting and implementing the ECB Club Inclusion & Diversity Policy and any future versions of the Policy
- d) The Club shall adopt and implement the [ECB Anti-Discrimination Code of Conduct](#) and any future versions of this policy.”<sup>1</sup>
- e) Acquire and provide grounds, equipment, coaching, training and playing facilities, clubhouse, transport, medical and related facilities.
- f) Take out any insurance for club, employees, contractors, players, guests and third parties.
- g) Raise funds by appeals, membership, loans and charges. In exercising this power, the trustees must not undertake any substantial permanent trading activity and must comply with any relevant statutory regulations.

---

<sup>1</sup> This clause is compulsory for ECB Clubmark.

- h) To sell, lease or otherwise dispose of, all or any part of the property belonging to the Club. In exercising this power the trustees must comply as appropriate with sections 36 and 37 of the Charities Act 1993.
- 
- i) To borrow money and to charge the whole or any part of the property belonging to the Club, as security for repayment of the money borrowed. The trustees must comply as appropriate with sections 38 and 39 of the Charities Act 1993.
  - j) Buy, lease or licence property and sell, let or otherwise dispose of the same.
  - k) Make grants and loans and give guarantees and provide other benefits.
  - l) Set aside funds for special purposes or as reserves.
  - m) Invest funds in any lawful manner.
  - n) Employ and engage staff and others and provide services.
  - o) Co-operate with or affiliate firstly to any bodies regulating or organising the sport of cricket and secondly any club or body involved with cricket and thirdly with government and related agencies.
  - p) Do all other things reasonably necessary to advance the objects of the club. NONE of the above powers may be used other than to advance the objects in a manner consistent with the Rules and the general law.

#### **4. Charity Trustees**

- a) The Charity Trustees will be elected at the Annual General Meeting each year and will be a member of the management committee. The number of trustees appointed will be seven.
- b) Trustees will be elected for a period of one year, but shall be eligible for re-election the following year.

#### **5. Membership**

- a) Membership of the club shall be open to anyone interested in the sport of cricket on application regardless of sex, age, disability, ethnicity, nationality, sexual orientation, religion or other beliefs.

However, limitation of membership according to available facilities is allowable on a non discriminatory basis.

- b) The club may have different classes of membership and subscription on a non discriminatory and fair basis. The club will keep subscriptions at levels that will not pose a significant obstacle to people participating.

- c) Application for membership of the club shall be by completion of a membership application form and by payment of membership fees as determined by the Annual General Meeting of the club.
- d) Annual Adult Membership Fees are due by 31<sup>st</sup> March each year and Junior Membership Fees are due by 28<sup>th</sup> February each year and shall be set at the preceding Annual General Meeting.
- e) Adult playing members who have not paid their Membership Fees by 31<sup>st</sup> May will not be considered for selection after that date.
- f) No person shall be eligible to take part in the business of the club or eligible for selection for any club team unless the appropriate subscription has been paid by the specified date or membership has been agreed by the Committee.
- g) All Club members over eighteen years of age shall be entitled to vote on attendance at a General Meeting except that only playing members may vote on the appointment of team captains and vice captains.
- h) The Club Committee may refuse membership, or remove it, only for good cause such as conduct or character likely to bring the club or cricket into disrepute. Appeal against refusal or removal may be made to the Committee who shall appoint an Appeals Committee to hear the appeal.
- i) All members will be subject to the regulations of the Constitution and by joining the club will be deemed to accept these regulations and any Codes of Conduct that the club has adopted. The Constitution shall identify those members eligible to vote at any General Meetings.

## **6. Categories of Membership**

- a) There shall be four categories of membership available. These are:
  - Full Adult Member > 6 games or more
  - Reduced Adult Member <6 games
  - Junior Member (Under 18 years of age at the beginning of the current year & those in full time education).

Junior membership of the club for children under the age of 18 also provides that the parent(s) / carer(s) / guardian(s) of the child are given non-voting membership of the club as part of that junior membership.

This entitles the parent(s) / carer(s) / guardian (s) no additional privileges that would otherwise be gained by paying the appropriate adult membership fee(s). Any use of facilities (for example; training / playing) may incur such charges as applicable to relevant adult membership.

- Associate or Social Member
- Life Member

b) A list of members in each category shall be maintained by the Treasurer or other Officer of the club. Life members shall be elected at the Annual General Meeting.

## **7. Honorary Officers**

Honorary Officers are;

- President
- Vice-President(s)

## **8. Election of Officers**

a) All Officers shall be elected at the Annual General Meeting of the club from, and by, the members of the club.

b) All Officers shall be elected for a period of one year, but shall be eligible for reelection to the same office or to another office the following year.

c) In the event of a position becoming vacant the Committee has the authority to appoint an interim until the next Annual General Meeting

## **9. Management Committee**

The affairs of the club shall be conducted by a Management Committee (the committee) comprising the Chairperson, Deputy Chair Persons, Club Captain, Club Safeguarding Officer, Fixtures Secretary, Ground Manager, Club Development Manager, Treasurer, Secretary, Sports Field Committee Representative, Parents of Youth Players Representatives, Youth Player Representative and such additional members as shall be elected at the Annual General Meeting. The Charity Trustees will have roles and be part of the Committee.

a) Only these members of the Committee shall be entitled to vote at Committee meetings.

- b) The Committee will be convened by the Secretary and shall meet at least every two months throughout the year.
  - c) The quorum required for business to be agreed at Committee meetings shall be five members of which three must be trustees.
  - d) At least three of the Committee must be unrelated to each other and not cohabiting<sup>2</sup>
- 
- e) The Committee members shall consider skills needed and diversity on the Committee. <sup>3</sup>
  - f) Whenever a Committee member has a personal interest in a matter to be discussed he/she must declare it, withdraw from that part of the meeting (unless asked to stay), not be counted in the quorum for that agenda item and withdraw during the vote and have no vote on the matter concerned. Conflicts of Interest must be recorded and minuted.
  - g) The duties of the Committee shall be:
    - i. To control the affairs of the club on behalf of the members.
    - ii. To keep accurate accounts of the finances of the club through the Treasurer. These should be available for reasonable inspection by members and should be subject to an independent examination before every Annual General Meeting. The club shall maintain a bank current account and the following Committee Members shall be authorised to sign club cheques: any two from the Chair, Deputy Chairperson, Treasurer,, Youth Manager. Online banking payments require pre-approval of the expense by any two from the Chairman, Deputy Chair Person, and Youth Manager.
    - iii. To co-opt additional members of the Committee as the Committee feel is necessary. Co-opted members shall not be entitled to a vote on the Committee and shall serve until the end of the next Annual General Meeting.
    - iv. To make decisions on the basis of a simple majority vote. In the case of equal votes, the Chair shall be entitled to an additional casting vote.

---

<sup>2</sup> This is a requirement of Clubmark

<sup>3</sup> This is a requirement of Clubmark

- i) The Committee shall appoint a Club Welfare Officer to ensure compliance with safeguarding legislation and the ECB Safe Hands policy. The Club Welfare Office shall be a Committee member and report to relevant Committee meetings and the reports, together with any action taken, must be minuted.
- j) Playing matters shall be administered by a Playing Committee consisting of the Club Captain, Saturday Captains and Youth Manager, who will meet regularly to select teams and at other times to review any other cricket matters.
- k) Youth Cricket and connected matters shall be administered by a Youth Committee consisting of the Youth Manager and the youth team coaches, who will meet as needed to discuss and organise all youth matters with the Youth Manager reporting back to the Management Committee.

- 
- l) The Committee shall have powers to appoint other sub-committees as necessary and to co-opt advisers who may be non club members invited to advise on specialist subjects.
  - m) An elected Committee member ceases to be such if he or she ceases to be a member of the club, resigns by written notice, or is removed by the Committee for good cause after the member concerned has been given the chance of putting their case to the Committee.
  - n) Appeal against removal may be made to the Appeals Committee. The Committee shall fairly decide time limits and formalities for these steps.

## **10. General Meetings**

- a) The Annual General Meeting of the club shall be held not later than the end of March each year. 21 clear days written notice of the Annual General Meeting shall be given to members by a posting on the club website and an electric notification via email.
- b) Members must advise the Secretary in writing of any other business to be moved at the Annual General Meeting at least 14 days before a meeting.
- c) The Secretary shall circulate or give notice of the agenda for the meeting to members not less than 7 days before the meeting.
- d) The business of the Annual General Meeting shall be to:

- i. Confirm the minutes of the previous Annual General Meeting and any General Meetings held since the last Annual General Meeting.
  - ii. Receive the accounts which have been subject to an independent examination for the year from the Treasurer.
  - iii. Receive the annual report of the Committee from the Secretary
  - iv. Elect an independent examiner
  - v. Elect the Honorary Officers of the Club (i.e. President; Vice Presidents,.)
  - vi. Review club membership rates and agree them for the forthcoming year
  - vii. Transact such other business received in writing by the Secretary from members 14 days prior to the meeting and included on the agenda.
- (e) Nominations of candidates for election of Offices shall be made to the Secretary at least 14 days in advance of the Annual General Meeting date. Nominations can only be made by Full Members and must be seconded by another Full Member.
- (f) Special General Meetings may be convened by the Committee or on receipt by the Secretary of a request in writing specifying the business to be covered and signed by nine Full members of the club. At least 21 days notice of the meeting shall be given.
- (g) At all General Meetings, the Chair will be taken by the Chair or, in their absence, by a deputy appointed by Full Members attending the meeting. Decisions made at a General Meeting shall be by a simple majority vote from those Full Members attending the meeting. In the event of equal votes, the Chair of the meeting shall be entitled to an additional casting vote.
- (h) A quorum for a General Meeting shall be twelve Full Members and any other categories of membership entitled to vote (as outlined by the membership section of this Constitution) including at least 2 from the Chair, Secretary Treasurer, Youth Manager.

## **11. Alterations to the Constitution**

- a) Any proposed alterations to the club Constitution may only be considered at an Annual or Special General Meeting, convened with the required written notice of the proposal.
- b) Any alteration or amendment must be proposed by a Full Member of the club and seconded by another Full Member.
- c) Such alterations shall be passed if supported by not less than two-thirds of those Full Voting Members present at the meeting, assuming that a quorum has been achieved.

- d) No amendment may be made to the following sections without prior consent in writing of the Charity Commissioners;

Section 1 (name of charity),

Section 2 (the objects)

Section 15 (dissolution)

## **12. Finance**

- a) All club monies shall be banked in an account in the name of the club.
- b) The Treasurer shall be responsible for the finances of the club and for providing a report on the financial position as required by the Committee.
- c) The Treasurer shall ensure that the club maintains adequate and appropriate insurance to cover the activities of the club.
- d) The financial year will end on 31st October each year.
- e) The Treasurer will present the statement of annual accounts which have been subject to an independent examination at the Annual General Meeting. The examiner shall be elected at the AGM each year.
- f) Any cheques drawn against club funds should hold the signatures of any two officers with online payments pre-approved by any two officers.
- g) Match Fees shall be set at the Annual General Meeting preceding the season.
- h) Match Fees, where due, shall be paid for each match where play commences.
- i) The Management Committee shall have the power to vary the Membership Fees or match fees of an individual if they consider that circumstances justify such action.
- j) All monies due to the Club shall be paid into a banking account in the name of the Club as soon as is practical.
- k) The Hon Treasurer shall monitor the account and have the authority, if there is more than one account, to transfer funds between the accounts in the best interests of the Club.

## **13. Property and Funds**

- a) The property and funds of the club cannot be used for the direct or indirect private benefit of members. All surplus income or profits shall be reinvested in the club.
- b) Any property of the Club shall be vested in not less than two and not more than four Holding Trustees appointed for this purpose by the Management Committee. They will act in accordance with the lawful directions of the Management Committee and, providing they act only in accordance with these directions, they will not be liable for the acts and defaults of its members.

The club may also in connection with the sports purposes of the club:

i) sell and supply food, drink and related sports clothing and equipment ii) employ members and remunerate them for providing goods and services, on fair terms set by the Committee without the person concerned being present. iii) pay for reasonable hospitality for visiting teams and guests iv) indemnify the Committee and members acting properly in the course of the running of the club against any liability incurred in the proper running of the club (but only to the extent of its assets).

#### **14. Discipline and Appeals**

- a) All complaints regarding the behaviour of members should be lodged in writing with the Secretary.
- b) The Committee shall appoint a Disciplinary sub-committee who will meet to hear complaints within ten days of a complaint being lodged.
- c) Any member requested to attend a Disciplinary sub-committee shall be entitled to be accompanied by a friend or other representative and to call witnesses. The Committee (or its sub-committee) has the power to take appropriate disciplinary action, including the termination of membership.
- d) The outcome of the disciplinary hearing shall be put in writing to the person who lodged the complaint and the member against whom the complaint was made within ten days following the hearing.
- e) There shall be a right of appeal to the Committee against either the finding or the sanction imposed or both following disciplinary action being taken.
- f) The Committee shall appoint an Appeals Committee (a maximum of three) which shall not include members involved with the initial disciplinary hearing but may include non members of the club.
- g) The Appeals Committee shall consider the appeal within ten days of the Secretary receiving the appeal. The individual submitting the appeal shall be entitled to be accompanied by a friend or other representative and to call witnesses.
- h) The decision of the Appeals Committee shall be final and binding on all parties.

#### **15. Dissolution**

- a) If at any General Meeting of the club, a resolution be passed calling for the dissolution of the club, the Secretary shall immediately convene a Special General

Meeting of the club to be held not less than one month thereafter to discuss and vote on the resolution.

- b) If at that Special Meeting, the resolution is carried by at least two-thirds of the Full Voting Membership present at the meeting, the Committee shall thereupon, or at such date as shall have been specified in the resolution, proceed to realise the assets of the club and discharge all debts and liabilities of the club.
- c) The Committee will then be responsible for the orderly winding up of the club's affairs.
- d) After discharging all debts and liabilities the remaining assets shall not be paid or distributed amongst the members of the Club, but shall be given or transferred to another voluntary cricket organisation or local charity/organisation in the area which has similar objectives to the Club.

#### **16. Club Trophies**

- a) Qualification for Club Trophies shall be as follows:-
- b) League XIs Batting - 9 innings including not outs and minimum of 150 runs.
- c) League XIs Bowling - 9 Matches and a minimum of 50 overs.
- d) Fielding Cup - Most League catches excluding wicket keeping catches.
- e) Youth Shield - Most improved Youth Player who has played in senior XIs on Saturdays and/or Sundays.
- f) Clubman's Cup - For outstanding services to the Club.
- g) In the event of a player topping the averages for more than one batting or more than one bowling trophy he shall receive the higher XI award and the lower will be awarded to the runner up.
- h) 100 runs and 7 wickets trophies - Awarded to the first members to achieve each target in a competitive adult weekend match each season. If two players achieve the same feat on the same day, the trophy will be shared.

## **17. Environment & Sustainability Policy**

Grayshott Cricket Club has an environment and sustainability policy and is committed to making a positive contribution to the quality of life of people involved in any way with the club (including local residents and visitors) and to the long-term sustainability of club grounds and the wider environment.

## **18. Declaration**

Grayshott Cricket Club hereby adopts and accepts this Constitution as a current operating guide regulating the actions of all members.

**Charity Number: 1123809**

**Grayshott Cricket Club**

**Financial Statements  
for the period ended  
31<sup>st</sup> October 2023**

**Wenn Townsend**

Chartered

Accountants

**Oxford**  
**Grayshott Cricket Club**

**Contents**

	<b>Page</b>
Legal and Administrative Information	1
Trustees Report	2 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes	9- 13
<i>Non-statutory pages</i>	
Detailed Statement of Financial Activities	14 - 15

**Grayshott Cricket  
Club**  
**Legal and Administrative Information**

**Registered Charity Number:** 1123809

**Trustees:** Phil Coleshill  
Paul Roberts  
Duncan Willows  
Michael Curry  
Helen Foulds

**Registered Office:** Grayshott Sports Pavilion  
Beech Hanger Road,  
Grayshott Hindhead  
Surrey  
GU26  
6LS

**Independent Examiner:**

Lee Baker FCA  
Wenn  
Townsend  
Chartered Accountants  
30 St Giles  
Oxford  
OX1 3LE

## **Grayshott Cricket Club**

### **Report of the Trustees for the year ended 31st October 2023**

The Trustees present their report with the financial statements of the charity for the period ended 31<sup>st</sup> October 2023.

#### **Address**

Grayshott Sports Pavilion, Beech Hanger Road, Grayshott, Hindhead, Surrey GU26 6LS

#### **Structure, governance and management**

Grayshott Cricket Club is an unincorporated charity and is governed by a constitution dated 9th December 2022, which is reviewed and updated annually for approval at the Annual General Meeting. A Board of Trustees administers the charity through periodic Trustees' meetings.

Trustees are appointed annually at the Annual General Meeting. In-year Trustee vacancies are filled by appointment as necessary by the existing board and briefed on the objectives of the charity, and trustees' responsibilities and duties in general.

#### **Aims and objectives**

The objects of the charity are to promote cricket at all levels within the local community and to manage the cricket facilities at the Grayshott sports field and Broxhead Common Cricket Ground.

#### **Activities**

The principal activity of the Charity is supporting cricket in the local community for all age groups and skill levels.

#### **Achievements and performance**

The club continues to provide cricket, good coaching and game opportunities for children of all ages and abilities, men and women. Enjoyment levels and achievements are high, and we have seen significant success in children being represented at district level (one of the highest in the South East area).

We now have excellent entry opportunities for children and adults, and we stand in good stead for another exciting season in 2024.

#### **Financial Review**

This financial review covers a 12-month period. The Income and Expenditure section below provides the detail and insights of the Club's activities during the year as well as our continued investment in the future sustainability of the club.

#### **Income & Expenditure**

The statement of financial activities for the year reflects a deficit of income over expenditure of £1,588 (2022 Deficit £2,531).

#### **Income**

Our total income increased by £22,516 when compared to 2022. Fundamental changes related to:

1. An increase in grant income of £20,736 largely due to the grant received to construct a borehole at the Grayshott ground.

## **Grayshott Cricket Club**

### **Report of the Trustees for the year ended 31st October 2023**

2. The continued growth in our junior membership and All-Star/Dynamo programmes at £25,699, an increase of £1,548 on 2022, reflects the efforts made to attract children to the game.
3. Venue Hire at £12,663, an increase of £2,641 on 2022. The venue hire has continued to increase with a full year effect of the art class hire at our Broxhead Pavilion.
4. Adult membership fees received increased by £150.
5. Income from the Bars at Grayshott and Broxhead decreased by £1,031.

#### **Expenditure**

Our total expenditure in 2022 was £103,417 (2022 £81,844), an increase of £21,573.

Fundamental changes compared to last year are;

1. This largely reflects expenditure on the borehole at Grayshott ground – covered by a grant.
2. Repairs and Maintenance was down by £5,167 largely reflecting grant funded refurbishment work on our pavilions in 2022.

#### **Reserves policy**

The attached financial statements show the current state of the finances. The Trustees consider that the current state of the charity's finances is sound.

The Trustees have determined that it should be the general policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which equates at least to approximately twelve months' unrestricted expenditure plus amounts necessary to fund future facility refurbishment costs such as re-carpeting of artificial pitches as well as a sum to cover unplanned major equipment repairs. This policy would provide sufficient funds to cover the ongoing maintenance and repair of the leasehold property and equipment, together with the associated support costs. The balance on unrestricted funds at 31st October 2022 stood at £43,046 (2022: £44,674)

#### **Future Plans**

The Club has almost maximised its income levels and continues to look at options to grow income without increasing membership fees. Sustaining this may not be possible in the forthcoming seasons, e.g. should the Art Class move to an alternative venue, finding another hirer at an equivalent income level that also fits in with the running of the Club is unlikely.

The Club is also already seeing a further increase in its costs for 2024 against our major cost headings. In 2023 a mitigation for treatment of chafer grubs was allowed which we hope going forward will reduce the resources required voluntary and financial to manage the problem.

The Club has also started work on an irrigation solution for the Sportsfield at Grayshott, which, we hope to complete in the next financial year with mainly grant funding

#### **Risk review**

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

**Grayshott Cricket Club**

**Report of the Trustees for the year  
ended 31st October 2023**

**Public benefit**

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

**Trustees**

The Trustees who served in the period are as detailed on the charity information page appended to these accounts.

Approved by the Trustees and signed on their behalf by:



.....  
**Duncan Willows**  
Chairman

Date: 12th April 2024

**Independent Examiner's Report  
to the Trustees of Grayshott Cricket Club  
for the year ended 31st October 2023**

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31st October 2023 which are set out on pages 5 to 11.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 accounts do not accord with those records; or
3. the accounts 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.



**Lee Baker FCA Partner Wenn Townsend Chartered Accountants Oxford**

**12th April 2024**

**Grayshott Cricket Club  
Statement of Financial Activities  
for the year ended 31st October  
2023**

	Note	Unrestricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Total Funds 2022 £
<b>Income</b>					
Voluntary Income		76,428	76,428	55,484	55,484

Activities for Generating Funds	25,402	25,402	23,829	23,829
<b>Total income</b>	<b>101,830</b>	<b>101,830</b>	<b>79,313</b>	<b>79,313</b>
<b>Expenditure</b>				
Costs of generating voluntary income	13,835	13,835	16,849	16,849
Expenditure on charitable activities	89,583	89,583	64,995	64,995
<b>Total expenditure</b>	<b>103,418</b>	<b>103,418</b>	<b>81,844</b>	<b>81,844</b>
<b>Net income / (expenditure)</b>	<b>(1,588)</b>	<b>(1,588)</b>	<b>(2,531)</b>	<b>(2,531)</b>
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<b>(1,588)</b>	<b>(1,588)</b>	<b>(2,531)</b>	<b>(2,531)</b>
<b>Total funds brought forward</b>	<b>44,674</b>	<b>44,674</b>	<b>47,205</b>	<b>47,205</b>
<b>Total funds carried forward</b>	<b>43,086</b>	<b>43,086</b>	<b>44,674</b>	<b>44,674</b>

**Grayshott Cricket Club  
Balance Sheet at 31st October 2023**

	Note	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	2		-		-
<b>Current assets</b>					
Stock		568		531	
Debtors	3	8,519		5,322	
Prepayments		3,271		3,650	
Cash in bank and in hand		36,989		37,132	
		<u>          </u>		<u>          </u>	
			49,347		46,635

**Creditors**

Amounts falling due within one year	4	(6,261)	(1,961)
		<hr/>	<hr/>
		(6,261)	(1,961)
		<hr/>	<hr/>
<b>Net current assets</b>		43,086	44,674
		<hr/>	<hr/>
<b>Net assets</b>		43,086	44,674
		<hr/> <hr/>	<hr/> <hr/>

**Funds**

Unrestricted funds	9	43,086	44,674
		<hr/>	<hr/>
<b>Total Funds</b>		43,086	44,674
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Trustees and signed on their behalf by:



.....  
**Duncan Willows**  
Chairman

Date: 12th April 2024

The annexed notes form part of these financial statements.

**Grayshott Cricket Club**

**Notes to the Financial Statements for  
the year ended 31st October 2023**

**1. Accounting policies**

Grayshott Cricket Club is a charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probably that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probably that they will be fulfilled.

Investment income is earned through holding assets for investment purposes and includes interest. It is included when the amount can be measured reliably. Interest is recognised using the effective interest method.

### **Resources expended**

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probably that the settlement will be required and the amount of the obligation can be measured reliably. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

### **Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include admin costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

### **Staff Costs**

The charity has no paid employees but relies on the work of 50 volunteers.

**Grayscott Cricket Club**  
**Notes to the Financial Statements (continued) for**  
**the year ended 31st October 2023**

**Fund accounting**

General funds are unrestricted funds, which are available for use at the discretion of the Trustees for the day-to-day furtherance of the charity's objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**Value Added Tax**

Value added tax is not recoverable by the Charity, and as such is included in the relevant costs in the Statement of Financial Activities.

**Charitable activities**

The expenditure on charitable activities includes donations made and support costs.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Equipment	- 100% Straight line
Plant & Machinery	- 100% Straight line
Leasehold Improvements	- 100% Straight line
Furniture & Fittings	- 100% Straight line

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Stock**

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value.

**Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Grayshott Cricket Club**  
**Notes to the Financial Statements (continued) for**  
**the year ended 31st October 2023**

	7,302	82,805	51,494	7,135	148,736
	7,302	47,539	51,494	7,087	113,422
	-	35,266	-	48	35,314
	-	-	-	-	-
	7,302	82,805	51,494	7,135	148,736
	-	-	-	-	-

**2. Tangible Assets**

	Equipment £	Plant & Machinery £	L/hold Imp'ments £	Furniture & Fittings £	Total £
<b>Cost / valuation</b>					
At 31st October 2022	7,302	47,539	51,494	7,087	113,422
Additions	-	35,266		48	35,314
Disposals	-	-	-	-	-
At 31st October 2023					
<b>Depreciation</b>					
At 31st October 2022 Charge for period					
Eliminated on disposal					
At 31st October 2023					

**Grayshott Cricket Club**  
**Notes to the Financial Statements (continued) for**  
**the year ended 31st October 2023**

**Net book value**

At 31st October 2023

At 31st October 2022

-                    -                    -                    -                    -

<b>3. Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other Debtors	8,519	5,322
	8,519	5,322
	8,519	5,322

<b>4. Creditors: Amounts falling due within one-year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	4,289	1,526
Receipts in Advance	1,972	435
	6,261	1,961
	6,261	1,961

<b>5. Governance Costs</b>	<b>2023</b>	<b>2022</b>	<b>£</b>	<b>£</b>
Independent Examiner's Fee		760		380
		760		380
		760		380

**6. Independent examiners remuneration**

The independent examiners remuneration amounts to an independent examination fee of £760 (2022 - £380).

**Grayshott Cricket Club**  
**Notes to the Financial Statements (continued) for**  
**the year ended 31st October 2023**

**7. Trustees remuneration**

The trustees neither received nor waived any remuneration during the period (2023: £ Nil).

**8. Funds**

	<b>2023</b>	<b>2022</b>	<b>£</b>	<b>£</b>
Unrestricted Funds		43,216	44,674	
		_____	_____	
		43,216	44,674	
		=====	=====	

**9. Related party disclosures**

There were no related party transactions in the period.

**Grayshott Cricket Club**  
**Notes to the Financial Statements (continued) for**  
**the year ended 31st October 2023**

**11. Summary of Net Assets by Funds**

	<b>Unrestricted Funds</b>	<b>Total</b>
	£	£
<b>2023</b>		
Current Assets	49,977	49,977
Current Liabilities	(6,761)	(6,761)
	43,216	43,216
	43,216	43,216

	<b>Unrestricted Funds</b>	<b>Total</b>
	£	£
<b>2022</b>		
Current Assets	46,635	46,635
Current Liabilities	(1,961)	(1,961)
	44,674	44,674
	44,674	44,674

**Grayshott Cricket Club**

**Detailed Statement of Financial Activities**  
**for the period ended 31st October 2023**

<b>Income Voluntary Income</b>	<b>£</b>	<b>£</b>		
			<b>2023</b>	<b>2022</b>
<i>Membership</i>				
Seniors			3,850	3,730
Youth			25,699	24,151
Social			-	-
<i>Donations &amp; Legacies</i>				
Donations			71	4,085

Grants	36,912	16,175
Sponsorship	5,425	4,243
Gift Aid	4,471	3,100
	<hr/>	<hr/>
	76,428	55,484
<b>Activities for Generating Funds</b>		
Match Fees	4,092	4,226
Profit on sale of Equipment	-	41
Interest Received	-	-
Winter Nets/Masterclass	4,019	2,598
Training	-	-
Club Clothing	-	174
Social Events	790	1,150
<i>Fundraising</i>		
Bar	2,277	4,176
Venue Hire	12,663	10,021
Coffee Mornings	1,561	1,443
	<hr/>	<hr/>
	25,402	23,829
	<hr/>	<hr/>
<b>Total income</b>	<b>101,830</b>	<b>79,313</b>
	<hr/>	<hr/>

<b>Expenditure</b>	<b>Costs of Generating Voluntary Income</b>				
Advertising & Website					523
Balls					1,848
Club Clothing					3,111
Competition Fees & Subscriptions					1,145
Cricket Equipment	479	2,562	Social Events	1,230	1,035
Training					3,330
Umpire Fees					810
Winter Nets					2,485
					<hr/>
	13,835	16,849			

**Detailed Statement of Financial Activities (continued) for  
the period ended 31st October 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Expenditure on Charitable Activities</b>		
Broadband	1,179	432
Credit Card & Collection Charges	4,792	4,323
Depreciation of Leasehold Improvements (Note 2)	388	444

Depreciation of Other Assets (Note 2)	35,314	7,987
First Aid	245	367
Gifts & Donations	780	506
Ground/Equip Maintenance & Repairs	32,345	37,512
Independent Examiner Fees	760	380
Insurance	2,154	1,599
Licenses	1,867	257
Printing Postage & Stationery	39	187
Prizes & Trophies	871	1,808
Rent	2,343	3,512
Security	1,360	1,315
Sundry Expenditure	3,430	3,210
Utilities & Council Tax	1,716	1,156
	<hr/>	<hr/>
	89,583	64,995
	<hr/>	<hr/>
<b>Total Expenditure</b>	103,418	81,844
	<hr/>	<hr/>
<b>Net (Expenditure)/Income</b>	<u>(1,588)</u>	<u>(2,531)</u>

**Charity Number: 1123809**

**Grayshott Cricket Club**

**Financial Statements  
for the period ended  
31<sup>st</sup> October 2023**

**Wenn Townsend**

Chartered

Accountants

**Oxford**  
**Grayshott Cricket Club**

**Contents**

	<b>Page</b>
Legal and Administrative Information	1
Trustees Report	2 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes	9- 13
<i>Non-statutory pages</i>	
Detailed Statement of Financial Activities	14 - 15

**Grayshott Cricket  
Club**  
**Legal and Administrative Information**

**Registered Charity Number:** 1123809

**Trustees:** Phil Coleshill  
Paul Roberts  
Duncan Willows  
Michael Curry  
Helen Foulds

**Registered Office:** Grayshott Sports Pavilion  
Beech Hanger Road,  
Grayshott Hindhead  
Surrey  
GU26  
6LS

**Independent Examiner:**

Lee Baker FCA  
Wenn  
Townsend  
Chartered Accountants  
30 St Giles  
Oxford  
OX1 3LE

## **Grayshott Cricket Club**

### **Report of the Trustees for the year ended 31st October 2023**

The Trustees present their report with the financial statements of the charity for the period ended 31<sup>st</sup> October 2023.

#### **Address**

Grayshott Sports Pavilion, Beech Hanger Road, Grayshott, Hindhead, Surrey GU26 6LS

#### **Structure, governance and management**

Grayshott Cricket Club is an unincorporated charity and is governed by a constitution dated 9th December 2022, which is reviewed and updated annually for approval at the Annual General Meeting. A Board of Trustees administers the charity through periodic Trustees' meetings.

Trustees are appointed annually at the Annual General Meeting. In-year Trustee vacancies are filled by appointment as necessary by the existing board and briefed on the objectives of the charity, and trustees' responsibilities and duties in general.

#### **Aims and objectives**

The objects of the charity are to promote cricket at all levels within the local community and to manage the cricket facilities at the Grayshott sports field and Broxhead Common Cricket Ground.

#### **Activities**

The principal activity of the Charity is supporting cricket in the local community for all age groups and skill levels.

#### **Achievements and performance**

The club continues to provide cricket, good coaching and game opportunities for children of all ages and abilities, men and women. Enjoyment levels and achievements are high, and we have seen significant success in children being represented at district level (one of the highest in the South East area).

We now have excellent entry opportunities for children and adults, and we stand in good stead for another exciting season in 2024.

#### **Financial Review**

This financial review covers a 12-month period. The Income and Expenditure section below provides the detail and insights of the Club's activities during the year as well as our continued investment in the future sustainability of the club.

#### **Income & Expenditure**

The statement of financial activities for the year reflects a deficit of income over expenditure of £1,588 (2022 Deficit £2,531).

#### **Income**

Our total income increased by £22,516 when compared to 2022. Fundamental changes related to:

1. An increase in grant income of £20,736 largely due to the grant received to construct a borehole at the Grayshott ground.

## **Grayshott Cricket Club**

### **Report of the Trustees for the year ended 31st October 2023**

2. The continued growth in our junior membership and All-Star/Dynamo programmes at £25,699, an increase of £1,548 on 2022, reflects the efforts made to attract children to the game.
3. Venue Hire at £12,663, an increase of £2,641 on 2022. The venue hire has continued to increase with a full year effect of the art class hire at our Broxhead Pavilion.
4. Adult membership fees received increased by £150.
5. Income from the Bars at Grayshott and Broxhead decreased by £1,031.

#### **Expenditure**

Our total expenditure in 2022 was £103,417 (2022 £81,844), an increase of £21,573.

Fundamental changes compared to last year are;

1. This largely reflects expenditure on the borehole at Grayshott ground – covered by a grant.
2. Repairs and Maintenance was down by £5,167 largely reflecting grant funded refurbishment work on our pavilions in 2022.

#### **Reserves policy**

The attached financial statements show the current state of the finances. The Trustees consider that the current state of the charity's finances is sound.

The Trustees have determined that it should be the general policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which equates at least to approximately twelve months' unrestricted expenditure plus amounts necessary to fund future facility refurbishment costs such as re-carpeting of artificial pitches as well as a sum to cover unplanned major equipment repairs. This policy would provide sufficient funds to cover the ongoing maintenance and repair of the leasehold property and equipment, together with the associated support costs. The balance on unrestricted funds at 31st October 2022 stood at £43,046 (2022: £44,674)

#### **Future Plans**

The Club has almost maximised its income levels and continues to look at options to grow income without increasing membership fees. Sustaining this may not be possible in the forthcoming seasons, e.g. should the Art Class move to an alternative venue, finding another hirer at an equivalent income level that also fits in with the running of the Club is unlikely.

The Club is also already seeing a further increase in its costs for 2024 against our major cost headings. In 2023 a mitigation for treatment of chafer grubs was allowed which we hope going forward will reduce the resources required voluntary and financial to manage the problem.

The Club has also started work on an irrigation solution for the Sportsfield at Grayshott, which, we hope to complete in the next financial year with mainly grant funding

#### **Risk review**

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

**Grayshott Cricket Club**

**Report of the Trustees for the year  
ended 31st October 2023**

**Public benefit**

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

**Trustees**

The Trustees who served in the period are as detailed on the charity information page appended to these accounts.

Approved by the Trustees and signed on their behalf by:



.....  
**Duncan Willows**  
Chairman

Date: 12th April 2024

**Independent Examiner's Report  
to the Trustees of Grayshott Cricket Club  
for the year ended 31st October 2023**

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31st October 2023 which are set out on pages 5 to 11.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 accounts do not accord with those records; or
3. the accounts 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.



**Lee Baker FCA Partner Wenn Townsend Chartered Accountants Oxford**

**12th April 2024**

**Grayshott Cricket Club  
Statement of Financial Activities  
for the year ended 31st October  
2023**

	Note	Unrestricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Total Funds 2022 £
<b>Income</b>					
Voluntary Income		76,428	76,428	55,484	55,484

Activities for Generating Funds	25,402	25,402	23,829	23,829
<b>Total income</b>	<b>101,830</b>	<b>101,830</b>	<b>79,313</b>	<b>79,313</b>
<b>Expenditure</b>				
Costs of generating voluntary income	13,835	13,835	16,849	16,849
Expenditure on charitable activities	89,583	89,583	64,995	64,995
<b>Total expenditure</b>	<b>103,418</b>	<b>103,418</b>	<b>81,844</b>	<b>81,844</b>
<b>Net income / (expenditure)</b>	<b>(1,588)</b>	<b>(1,588)</b>	<b>(2,531)</b>	<b>(2,531)</b>
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<b>(1,588)</b>	<b>(1,588)</b>	<b>(2,531)</b>	<b>(2,531)</b>
<b>Total funds brought forward</b>	<b>44,674</b>	<b>44,674</b>	<b>47,205</b>	<b>47,205</b>
<b>Total funds carried forward</b>	<b>43,086</b>	<b>43,086</b>	<b>44,674</b>	<b>44,674</b>

**Grayshott Cricket Club  
Balance Sheet at 31st October 2023**

	Note	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	2		-		-
<b>Current assets</b>					
Stock		568		531	
Debtors	3	8,519		5,322	
Prepayments		3,271		3,650	
Cash in bank and in hand		36,989		37,132	
		<u>          </u>		<u>          </u>	
			49,347		46,635

**Creditors**

Amounts falling due within one year	4	(6,261)	(1,961)
		<hr/>	<hr/>
		(6,261)	(1,961)
		<hr/>	<hr/>
<b>Net current assets</b>		43,086	44,674
		<hr/>	<hr/>
<b>Net assets</b>		43,086	44,674
		<hr/> <hr/>	<hr/> <hr/>

**Funds**

Unrestricted funds	9	43,086	44,674
		<hr/>	<hr/>
<b>Total Funds</b>		43,086	44,674
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Trustees and signed on their behalf by:



.....  
**Duncan Willows**  
Chairman

Date: 12th April 2024

The annexed notes form part of these financial statements.

**Grayshott Cricket Club**

**Notes to the Financial Statements for  
the year ended 31st October 2023**

**1. Accounting policies**

Grayshott Cricket Club is a charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probably that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probably that they will be fulfilled.

Investment income is earned through holding assets for investment purposes and includes interest. It is included when the amount can be measured reliably. Interest is recognised using the effective interest method.

### **Resources expended**

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probably that the settlement will be required and the amount of the obligation can be measured reliably. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

### **Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include admin costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

### **Staff Costs**

The charity has no paid employees but relies on the work of 50 volunteers.

**Grayscott Cricket Club**  
**Notes to the Financial Statements (continued) for**  
**the year ended 31st October 2023**

**Fund accounting**

General funds are unrestricted funds, which are available for use at the discretion of the Trustees for the day-to-day furtherance of the charity's objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**Value Added Tax**

Value added tax is not recoverable by the Charity, and as such is included in the relevant costs in the Statement of Financial Activities.

**Charitable activities**

The expenditure on charitable activities includes donations made and support costs.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Equipment	- 100% Straight line
Plant & Machinery	- 100% Straight line
Leasehold Improvements	- 100% Straight line
Furniture & Fittings	- 100% Straight line

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Stock**

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value.

**Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Grayshott Cricket Club**  
**Notes to the Financial Statements (continued) for**  
**the year ended 31st October 2023**

	7,302	82,805	51,494	7,135	148,736
	7,302	47,539	51,494	7,087	113,422
	-	35,266	-	48	35,314
	-	-	-	-	-
	7,302	82,805	51,494	7,135	148,736
	-	-	-	-	-

**2. Tangible Assets**

	Equipment £	Plant & Machinery £	L/hold Imp'ments £	Furniture & Fittings £	Total £
<b>Cost / valuation</b>					
At 31st October 2022	7,302	47,539	51,494	7,087	113,422
Additions	-	35,266		48	35,314
Disposals	-	-	-	-	-
At 31st October 2023					
<b>Depreciation</b>					
At 31st October 2022 Charge for period					
Eliminated on disposal					
At 31st October 2023					

**Grayshott Cricket Club**  
**Notes to the Financial Statements (continued) for**  
**the year ended 31st October 2023**

**Net book value**

At 31st October 2023

At 31st October 2022

-                    -                    -                    -                    -

<b>3. Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other Debtors	8,519	5,322
	8,519	5,322
	8,519	5,322

<b>4. Creditors: Amounts falling due within one-year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	4,289	1,526
Receipts in Advance	1,972	435
	6,261	1,961
	6,261	1,961

<b>5. Governance Costs</b>	<b>2023</b>	<b>2022</b>	<b>£</b>	<b>£</b>
Independent Examiner's Fee		760		380
		760		380
		760		380

**6. Independent examiners remuneration**

The independent examiners remuneration amounts to an independent examination fee of £760 (2022 - £380).

**Grayshott Cricket Club**  
**Notes to the Financial Statements (continued) for**  
**the year ended 31st October 2023**

**7. Trustees remuneration**

The trustees neither received nor waived any remuneration during the period (2023: £ Nil).

**8. Funds**

	<b>2023</b>	<b>2022</b>	<b>£</b>	<b>£</b>
Unrestricted Funds		43,216	44,674	
		_____	_____	
		43,216	44,674	
		=====	=====	

**9. Related party disclosures**

There were no related party transactions in the period.

**Grayshott Cricket Club**  
**Notes to the Financial Statements (continued) for**  
**the year ended 31st October 2023**

**11. Summary of Net Assets by Funds**

	<b>Unrestricted Funds</b>	<b>Total</b>
	£	£
<b>2023</b>		
Current Assets	49,977	49,977
Current Liabilities	(6,761)	(6,761)
	43,216	43,216
	43,216	43,216

	<b>Unrestricted Funds</b>	<b>Total</b>
	£	£
<b>2022</b>		
Current Assets	46,635	46,635
Current Liabilities	(1,961)	(1,961)
	44,674	44,674
	44,674	44,674

**Grayshott Cricket Club**

**Detailed Statement of Financial Activities**  
**for the period ended 31st October 2023**

<b>Income Voluntary Income</b>	<b>£</b>	<b>£</b>		
			<b>2023</b>	<b>2022</b>
<i>Membership</i>				
Seniors			3,850	3,730
Youth			25,699	24,151
Social			-	-
<i>Donations &amp; Legacies</i>				
Donations			71	4,085

Grants	36,912	16,175
Sponsorship	5,425	4,243
Gift Aid	4,471	3,100
	<hr/>	<hr/>
	76,428	55,484
<b>Activities for Generating Funds</b>		
Match Fees	4,092	4,226
Profit on sale of Equipment	-	41
Interest Received	-	-
Winter Nets/Masterclass	4,019	2,598
Training	-	-
Club Clothing	-	174
Social Events	790	1,150
<i>Fundraising</i>		
Bar	2,277	4,176
Venue Hire	12,663	10,021
Coffee Mornings	1,561	1,443
	<hr/>	<hr/>
	25,402	23,829
	<hr/>	<hr/>
<b>Total income</b>	<b>101,830</b>	<b>79,313</b>
	<hr/>	<hr/>

<b>Expenditure</b>	<b>Costs of Generating Voluntary Income</b>					
Advertising & Website					1,695	523
Balls					2,298	1,848
Club Clothing					1,179	3,111
Competition Fees & Subscriptions					1,442	1,145
Cricket Equipment	479	2,562	Social Events	1,230	1,035	
Training					1,800	3,330
Umpire Fees					675	810
Winter Nets					3,037	2,485
					<hr/>	<hr/>
13,835	16,849	<b>Grayshott Cricket Club</b>				

**Detailed Statement of Financial Activities (continued) for  
the period ended 31st October 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Expenditure on Charitable Activities</b>		
Broadband	1,179	432
Credit Card & Collection Charges	4,792	4,323
Depreciation of Leasehold Improvements (Note 2)	388	444

Depreciation of Other Assets (Note 2)	35,314	7,987
First Aid	245	367
Gifts & Donations	780	506
Ground/Equip Maintenance & Repairs	32,345	37,512
Independent Examiner Fees	760	380
Insurance	2,154	1,599
Licenses	1,867	257
Printing Postage & Stationery	39	187
Prizes & Trophies	871	1,808
Rent	2,343	3,512
Security	1,360	1,315
Sundry Expenditure	3,430	3,210
Utilities & Council Tax	1,716	1,156
	<hr/>	<hr/>
	89,583	64,995
	<hr/>	<hr/>
<b>Total Expenditure</b>	103,418	81,844
	<hr/>	<hr/>
<b>Net (Expenditure)/Income</b>	<u>(1,588)</u>	<u>(2,531)</u>

**GRAYSHOTT CRICKET CLUB**

England & Wales - Charity number 1123809

---

# Accounts

---

**Charity Number: 1123809**

**Grayscott Cricket Club**

**Financial Statements  
for the period ended  
31<sup>st</sup> October 2022**

**Wenn Townsend**  
Chartered Accountants  
**Oxford**

# Grayshott Cricket Club

## Contents

	<b>Page</b>
Legal and Administrative Information	1
Trustees Report	2 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes	9- 13
<i>Non-statutory pages</i>	
Detailed Statement of Financial Activities	14 - 15

## **Grayshott Cricket Club**

### **Legal and Administrative Information**

**Registered Charity Number:** 1123809

**Trustees:** Phil Coleshill  
Paul Roberts  
Duncan Willows  
Jayne Neaves  
Helen Foulds

**Registered Office:** Grayshott Sports Pavilion  
Beech Hanger Road, Grayshott  
Hindhead  
Surrey  
GU26 6LS

**Independent Examiner:** Lee Baker FCA  
Wenn Townsend  
Chartered Accountants  
30 St Giles  
Oxford  
OX1 3LE

## **Grayshott Cricket Club**

### **Report of the Trustees for the period ended 31st October 2022**

The Trustees present their report with the financial statements of the charity for the period ended 31<sup>st</sup> October 2022.

#### **Address**

Grayshott Sports Pavilion, Beech Hanger Road, Grayshott, Hindhead, Surrey GU26 6LS

#### **Structure, governance and management**

Grayshott Cricket Club is an unincorporated charity and is governed by a constitution dated 15<sup>th</sup> December 2020, which is reviewed and updated annually for approval at the Annual General Meeting. A Board of Trustees administers the charity through periodic Trustees' meetings.

Trustees are appointed annually at the Annual General Meeting. In year Trustee vacancies are filled by appointment as necessary by the existing board and briefed on the objectives of the charity, and trustees' responsibilities and duties in general.

#### **Aims and objectives**

The objects of the charity are to promote cricket at all levels within the local community and to manage the cricket facilities at the Grayshott sports field.

#### **Activities**

The principal activity of the Charity is supporting cricket in the local community for all age groups and skill levels.

#### **Achievements and performance**

The club continues to provide cricket, good coaching and game opportunities for children of all ages and abilities, men and women. Enjoyment levels and achievements are high, and we have seen significant success in children being represented at district level (the highest in the South East area).

We now have excellent entry opportunities for children and adults, and we stand in good stead for another exciting season in 2023.

#### **Financial Review**

This financial review covers a 12-month period (2021-11 months). The Income and Expenditure section below provides the detail and insights of the Club's activities during the year as well as our continued investment in the future sustainability of the club.

#### **Income & Expenditure**

The statement of financial activities for the year reflects a deficit of income over expenditure of £2,530 (2021 Surplus £10,602), lowering our reserves in line with pre-COVID levels.

This figure was impacted by the planned funding initiatives outlined at last year's AGM: kit purchases for men and women and the refurbishment of the artificial pitch at Broxhead. The Club also took the opportunity to refurbish both pavilions, partly funded through grants but has also incurred the cost of scarification and reseeding of the upper field at Broxhead because of the ongoing problem relating to chafer grubs. Unplanned expenditure was also incurred to improve our cricket nets' security at Grayshott following spates of vandalism.

## Grayshott Cricket Club

### Report of the Trustees (continued) for the period ended 31st October 2022

#### Income

Our total income increased by £30,085 when compared to 2021. Fundamental changes related to;

1. Reallocation of costs £5,870, previously netted off within income to expenditure for All Stars/Dynamos application fees, an indoor hall hire.
2. The continued growth in our junior membership and All-Star/Dynamo programmes at £20,764, an increase of £2,870 on 2021, reflects the efforts made to attract children to the game.
3. Venue Hire at £10,021, an increase of £4,769 on 2021. This increase is mainly due to the hire of Broxhead Pavilion to JS Art Group (£3,400).

With the good weather, the Club was also able to maximise ground hire at £3,850, together with three holiday camps run by the Martin Bicknell Academy at Grayshott at £1,530.

The hire of Broxhead for functions has also generated a steady income during the year.

4. Adult membership fees increased by £865 above pre-COVID levels with the addition of a second women's team.
5. Match fees increased by £1,933, reflective of the amount of cricket played due to good weather and fewer match cancellations. Teamo also assisted in the more manageable collection of match fees.
6. Income from the Bar at Grayshott at £2,309 benefitted from the jubilee celebrations.
7. The re-introduction of coffee mornings at Grayshott generated £1,442.

In addition to grants from EHDC totalling £6,180 (artificial pitch and spraying of nematodes), the Club also received £6,450 from the ECB, to support the pavilion improvements at both grounds aimed at creating a more welcoming environment/social space. The tennis, football and supporters clubs also contributed a total of £3,000 towards the upgrades at Grayshott.

#### Expenditure

Our total expenditure in 2022 was £81,844 (2021 £38,895), an increase of £42,949.

Fundamental changes compared to last year are;

1. Reallocation of costs £5,870, previously netted off within income to expenditure for All Stars/Dynamos application fees, an indoor hall hire.
2. Refurbishment of our Pavilions which was partly grant funded, £6,820.
3. Nematode spray treatment £3,180 and Outfield Repairs £4,000 at Broxhead.
4. Purchase of shirts for both men and women players £2,998.
5. Artificial pitch refurbishment at Grayshott £1,897.

**Grayshott Cricket Club**  
**Report of the Trustees (continued)**  
**for the period ended 31st October 2022**

6. Our Capital Investments increased to £7,987 (2021 £2,372) for the refurbishment of the artificial pitch on the Upper field at Broxhead £6,129 and £1,857 for a new TV, baby changing table and refurbished iPad at Grayshott.
7. Increase in the number of volunteers attending Coaching Course Costs £2,795

### **Reserves policy**

The attached financial statements show the current state of the finances. The Trustees consider that the current state of the charity's finances is sound.

The Trustees have determined that it should be the general policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which equates at least to approximately twelve months' unrestricted expenditure plus amounts necessary to fund future facility refurbishment costs such as re-carpeting of artificial pitches as well as a sum to cover unplanned major equipment repairs. This policy would provide sufficient funds to cover the ongoing maintenance and repair of the leasehold property and equipment, together with the associated support costs. The balance on unrestricted funds at 31st October 2022 stood at £44,674 (2021: £47,205)

### **Future Plans**

The Club has almost maximised its income levels and also benefitted this year with such a good "cricket weather season". Sustaining this may not be possible in the forthcoming seasons, e.g. should the Art Class move to an alternative venue, finding another hirer at an equivalent income level that also fits in with the running of the Club is unlikely.

The Club is also already seeing an increase in its costs for 2023 against our major cost headings. In addition, in 2023, our fixed-term price electricity contract at Broxhead expires, guaranteeing a significant increase in utility costs. We will also incur further costs to mitigate the outfield damage caused by Chafer Grubs.

The Club has also started looking at an irrigation solution for the Sportsfield at Grayshott, which, if we can find funding, is likely to be over a minimum two-year period.

### **Risk review**

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

### **Public benefit**

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

### **Trustees**

The Trustees who served in the period are as detailed on the charity information page appended to these accounts.

**Grayshott Cricket Club  
Report of the Trustees (continued)  
for the period ended 31st October 2022**

Approved by the Trustees and signed on their behalf by:



.....  
**Duncan Willows**  
Chairman

Date: 29<sup>th</sup> November 2022

**Independent Examiner's Report  
to the Trustees of Grayshott Cricket Club  
for the period ended 31st October 2022**

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31st October 2022 which are set out on pages 5 to 11.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 accounts do not accord with those records; or
3. the accounts 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.



**Lee Baker FCA  
Partner  
Wenn Townsend  
Chartered Accountants  
Oxford**

**29th November 2022**

**Grayshott Cricket Club**

**Statement of Financial Activities  
for the period ended 31st October 2022**

	<b>Note</b>	<b>Unrestricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Unrestricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>
<b>Income</b>					
Voluntary Income		55,484	55,484	39,478	39,478
Activities for Generating Funds		23,829	23,829	9,747	9,747
Bank Interest		-	-	3	3
<b>Total income</b>		<u>79,313</u>	<u>79,313</u>	<u>49,228</u>	<u>49,228</u>
<b>Expenditure</b>					
Costs of generating voluntary income		16,849	16,849	6,126	6,126
Expenditure on charitable activities		64,995	64,995	32,769	32,769
<b>Total expenditure</b>		<u>81,844</u>	<u>81,844</u>	<u>38,895</u>	<u>38,895</u>
<b>Net income / (expenditure)</b>		(2,531)	(2,531)	10,333	10,333
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>(2,531)</u>	<u>(2,531)</u>	<u>10,333</u>	<u>10,333</u>
<b>Total funds brought forward</b>		<u>47,205</u>	<u>47,205</u>	<u>36,872</u>	<u>36,872</u>
<b>Total funds carried forward</b>		<u><u>44,674</u></u>	<u><u>44,674</u></u>	<u><u>47,205</u></u>	<u><u>47,205</u></u>

Grayshott Cricket Club

Balance Sheet  
at 31st October 2022

	Note	2022	2021
		£	£
<b>Fixed Assets</b>			
Tangible Assets	2	-	-
<b>Current assets</b>			
Stock		531	251
Debtors	3	5,322	300
Prepayments		3,650	5,404
Cash in bank and in hand		<u>37,132</u>	<u>48,398</u>
		46,635	54,353
<b>Creditors</b>			
Amounts falling due within one year	4	<u>(1,961)</u>	<u>(7,148)</u>
		(1,961)	(7,148)
<b>Net current assets</b>		44,674	47,205
<b>Net assets</b>		<u>44,674</u>	<u>47,205</u>
<b>Funds</b>			
Unrestricted funds	8	44,674	47,205
<b>Total Funds</b>		<u>44,674</u>	<u>47,205</u>

Approved by the Trustees and signed on their behalf by:



.....  
**Duncan Willows**  
Chairman

Date: 29<sup>th</sup> November 2022

The annexed notes form part of these financial statements.

## Grayshott Cricket Club

### Notes to the Financial Statements for the period ended 31st October 2022

#### 1. Accounting policies

Grayshott Cricket Club is a charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

#### Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Investment income is earned through holding assets for investment purposes and includes interest. It is included when the amount can be measured reliably. Interest is recognised using the effective interest method.

#### Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

#### Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include admin costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

#### Staff Costs

The charity has no paid employees but relies on the work of 50 volunteers.

## Grayshott Cricket Club

### Notes to the Financial Statements (continued) for the period ended 31st October 2022

#### **Fund accounting**

General funds are unrestricted funds, which are available for use at the discretion of the Trustees for the day-to-day furtherance of the charity's objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

#### **Value Added Tax**

Value added tax is not recoverable by the Charity, and as such is included in the relevant costs in the Statement of Financial Activities.

#### **Charitable activities**

The expenditure on charitable activities includes donations made and support costs.

#### **Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Equipment	-	100% Straight line
Plant & Machinery	-	100% Straight line
Leasehold Improvements	-	100% Straight line
Furniture & Fittings	-	100% Straight line

#### **Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### **Stock**

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value.

#### **Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### **Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, including a revision of expectations for any further potential impacts of COVID-19 on the charity. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Grayshott Cricket Club**

**Notes to the Financial Statements (continued)  
for the period ended 31st October 2022**

**2. Tangible Assets**

	<b>Equipment £</b>	<b>Plant &amp; Machinery £</b>	<b>L/hold Imp'ments £</b>	<b>Furniture &amp; Fittings £</b>	<b>Total £</b>
<b>Cost / valuation</b>					
At 31st October 2021	7,302	47,539	45,364	5,230	105,435
Additions	-	-	6,130	1,857	7,987
Disposals	-	-	-	-	-
At 31st October 2022	7,302	47,539	51,494	5,230	113,422
<b>Depreciation</b>					
At 31st October 2021	7,302	47,539	45,364	5,230	105,435
Charge for period	-	-	6,130	1,857	7,987
Eliminated on disposal	-	-	-	-	-
At 31st October 2022	7,302	47,539	51,494	7,087	113,422
<b>Net book value</b>					
At 31st October 2022	-	-	-	-	-
At 31st October 2021	-	-	-	-	-

**3. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
Other Debtors	5,322	300
	<u>5,322</u>	<u>300</u>

**4. Creditors: Amounts falling due within one-year**

	<b>2022 £</b>	<b>2021 £</b>
Accruals	1,526	3,148
Receipts in Advance	435	4,000
	<u>1,961</u>	<u>7,148</u>

**Grayshott Cricket Club**

**Notes to the Financial Statements (continued)  
for the period ended 31st October 2022**

**5. Governance Costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Independent Examiner's fee	380	300
	<u>380</u>	<u>300</u>
	<u><u>380</u></u>	<u><u>300</u></u>

**6. Independent examiners remuneration**

The independent examiners remuneration amounts to an independent examination fee of £380 (2021 - £330) and an accountancy fee of £0 (2021 - £0).

**7. Trustees remuneration**

The trustees neither received nor waived any remuneration during the period (2022: £Nil).

**8. Funds**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Unrestricted funds	44,674	47,205
	<u>44,674</u>	<u>47,205</u>
	<u><u>44,674</u></u>	<u><u>47,205</u></u>

**9. Related party disclosures**

There were no related party transactions in the period.

Grayshott Cricket Club

Notes to the Financial Statements (continued)  
for the period ended 31st October 2022

10. Summary of Net Assets by Funds

	<b>Unrestricted Funds £</b>	<b>Total £</b>
<b>2022</b>		
Current Assets	46,635	46,635
Current Liabilities	(1,961)	(1,961)
	<u>44,674</u>	<u>44,674</u>
	<u><u>44,674</u></u>	<u><u>44,674</u></u>
	<b>Unrestricted Funds £</b>	<b>Total £</b>
<b>2021</b>		
Current Assets	54,353	54,353
Current Liabilities	(7,148)	(7,148)
	<u>47,205</u>	<u>47,205</u>
	<u><u>47,205</u></u>	<u><u>47,205</u></u>

## Grayshott Cricket Club

### Detailed Statement of Financial Activities for the period ended 31st October 2022

Income	2022 £	2021 £
<b>Voluntary Income</b>		
<i>Membership</i>		
Seniors	3,730	2,865
Youth	24,151	17,895
Social	-	204
 <i>Donations &amp; Legacies</i>		
Donations	4,085	1,848
Grants	16,175	9,250
Sponsorship	4,243	3,950
Gift Aid	3,100	3,466
	55,484	39,478
 <b>Activities for Generating Funds</b>		
Match Fees	4,226	2,293
Profit on sale of Equipment	41	594
Interest Received	-	3
Winter Nets/Masterclass	2,598	-
Training	-	35
Club Clothing	174	-
Social Events	1,150	-
<i>Fundraising</i>		
Bar	4,176	1,573
Venue Hire	10,021	5,252
Coffee Mornings	1,443	-
	23,829	9,750
<b>Total income</b>	79,313	49,228
 <b>Expenditure</b>		
<b>Costs of Generating Voluntary Income</b>		
Advertising & Website	523	493
Balls	1,848	1,810
Club Clothing	3,111	617
Competition Fees & Subscriptions	1,145	733
Cricket Equipment	2,562	1,085
Social Events	1,035	290
Training	3,330	535
Umpire Fees	810	563
Winter Nets	2,485	-
	16,849	6,126

**Grayshott Cricket Club**

**Detailed Statement of Financial Activities (continued)  
for the period ended 31st October 2022**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Expenditure on Charitable Activities</b>		
Broadband	432	352
Credit Card & Collection Charges	4,323	786
Depreciation of Leasehold Improvements (Note 2)	444	261
Depreciation of Other Assets (Note 2)	7,987	2,372
First Aid	367	71
Gifts & Donations	506	183
Ground/Equip Maintenance & Repairs	37,512	20,734
Independent Examiner Fees	380	300
Insurance	1,599	1,442
Licences	257	96
Printing Postage & Stationary	187	257
Prizes & Trophies	1,808	886
Rent	3,512	2,282
Security	1,315	1,038
Sundry Expenditure	3,210	746
Utilities & Council Tax	1,156	963
	64,995	32,769
<b>Total Expenditure</b>	81,844	38,895
<b>Net (Expenditure)/Income</b>	(2,531)	10,333

**GRAYSHOTT CRICKET CLUB**

England & Wales - Charity number 1123809

---

# Accounts

---

**Charity Number: 1123809**

**Grayshott Cricket Club**

**Financial Statements  
for the period ended  
31<sup>st</sup> October 2021**

**Wenn Townsend**  
Chartered Accountants  
**Oxford**

## Grayshott Cricket Club

### Contents

	<b>Page</b>
Legal and Administrative Information	1
Trustees Report	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes	8 - 12
<i>Non-statutory pages</i>	
Detailed Statement of Financial Activities	13 - 14

## **Grayshott Cricket Club**

### **Legal and Administrative Information**

**Registered Charity Number:** 1123809

**Trustees:** Phil Coleshill  
Paul Roberts  
Andreas Oosthuizen  
Duncan Willows  
Jayne Neaves  
Helen Foulds

**Registered Office:** Grayshott Sports Pavilion  
Beech Hanger Road, Grayshott  
Hindhead  
Surrey  
GU26 6LS

**Independent Examiner:** Lee Baker FCA  
Wenn Townsend  
Chartered Accountants  
30 St Giles  
Oxford  
OX1 3LE

**Grayshott Cricket Club**  
**Report of the Trustees**  
**for the period ended 31st October 2021**

The Trustees present their report with the financial statements of the charity for the period ended 31<sup>st</sup> October 2021.

**Address**

Grayshott Sports Pavilion, Beech Hanger Road, Grayshott, Hindhead, Surrey GU26 6LS

**Structure, governance and management**

Grayshott Cricket Club is an unincorporated charity and is governed by a constitution dated 15<sup>th</sup> December 2020, which is reviewed and updated annually for approval at the Annual General Meeting. A Board of Trustees administers the charity through periodic Trustees' meetings.

Trustees are appointed annually at the Annual General Meeting. In year Trustee vacancies are filled by appointment as necessary by the existing board and briefed on the objectives of the charity, and trustees' responsibilities and duties in general.

**Aims and objectives**

The objects of the charity are to promote cricket at all levels within the local community and to manage the cricket facilities at the Grayshott sports field.

**Activities**

The principal activity of the Charity is supporting cricket in the local community for all age groups and skill levels.

**Achievements and performance**

Another challenging period due to COVID-19 however the COVID rules relaxed as the season progressed allowing a full season of cricket but without all the social benefits the game provides. The club ran 5 men's teams, 13 junior teams and launched women's softball cricket and Dynamos for 8–11 year-olds.

**Financial Review**

This financial review covers an 11-month period Dec 20 to Oct 21. It was agreed at the 2020 AGM that the year-end date would change to 31<sup>st</sup> October to facilitate more time to provide accurate figures ahead of the AGM.

The Income and Expenditure section below provides the detail and insights on both the limited impacts of COVID 19 as well as our continued investment in the future sustainability of the club.

**Income & Expenditure**

Despite so much uncertainty in the first quarter of the year and the impact COVID had throughout the season, the Committee adopted several avenues to minimise the potential financial impact of the pandemic for a second season.

The statement of financial activities for the period reflects an excess of income over expenditure for the period of £10,333 (2020 - Loss of £2,013). This profit figure is heavily influenced by an £8,000 Restart grant received from EHDC and £1,770 within Donations as a consequence of Lindford Sport Association agreeing to write off the remaining long-term loan incurred for the purchase of fittings, upon taking on the ground at Broxhead in 2016.

## Grayshott Cricket Club

### Report of the Trustees (continued) for the period ended 31st October 2021

#### Income

Excluding Grants and Donations (including Gift Aid), income increased by £10,272 on 2020. Key changes related to

1. The growth in junior membership and All Star/Dynamo programmes at £17,895, an increase of £4,043 on 2020 and £3,400 on 2019, reflecting the club's efforts to attract children back to the game.
2. Venue Hire at £5,252, an increase of £2,842 on 2020 returning to pre covid levels. This income mainly related to hire of pitches at Broxhead £3,600 and the staging of the Martin Bicknell Academy camp at Grayshott £1,000.
3. Adult membership fees increased by £1,990, back to pre-COVID levels following a minimal fee charged in 2020.
4. Match fees returned at £2,293, following a waiver of match fees in the 2020 season due to COVID.
5. Income from the Bar at Broxhead which benefitted from some additional functions was at £1,573, £927 above 2020, when the bar was closed throughout the season.

In addition to the Restart grant, the club also benefitted from a grant of £1,250 from the ECB which is supporting our programmes to grow Women's and Girls Cricket and our All Stars/Dynamos programmes.

#### Expenditure

Total expenditure in 2021 was £38,894, almost half of 2019 levels and returning to a near normal level. In 2020 costs included expenditure totalling £33,500 relating to several ground improvements which were mainly funded through grants.

The largest cost relates to the maintenance of our equipment and grounds at both Broxhead and Grayshott totalling £19,566, including a £2,000 contribution towards the outfield overseeding project at Grayshott.

#### Capital Investments

With several major projects being completed in 2020, Capital Expenditure in 2021 returned to much lower levels at £2,372 for two second hand junior bowling machines, netting for cages and coaching practice allowing greater use of the fields at each ground. A further £261 was spent on shelving and a key safe.

#### Reserves policy

The attached financial statements show the current state of the finances. The Trustees consider that the current state of the charity's finances is sound.

The Trustees have determined that it should be the general policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which equates at least to approximately twelve months' unrestricted expenditure plus amounts necessary to fund future facility refurbishment costs such as re-carpeting of artificial pitches as well as a sum to cover unplanned major equipment repairs. This policy would provide sufficient funds to cover the ongoing maintenance and repair of the leasehold property and equipment, together with the associated support costs. The balance on unrestricted funds at 31st October 2021 stood at £47,205 (2020: £36,872).

**Grayshott Cricket Club**

**Report of the Trustees (continued)  
for the period ended 31st October 2021**

**Future Plans**

There are several initiatives the club plans to contribute towards in the coming 12 months including the purchase of new shirts for both men and women, contributions towards the installation of the artificial pitch at Broxhead and the facilities project at Grayshott, together with the purchase of an Honours Boards. We envisage the total cost of these initiatives will be circa £10,000 lowering our reserves to the pre-COVID level.

**Risk review**

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

**Public benefit**

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

**Trustees**

The Trustees who served in the period are as detailed on the charity information page appended to these accounts.

Approved by the Trustees and signed on their behalf by:



.....  
**Duncan Willows**  
Chairman

Date: 20th June 2022

**Independent Examiner's Report  
to the Trustees of Grayshott Cricket Club  
for the period ended 31st October 2021**

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31st October 2021 which are set out on pages 5 to 11.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 accounts do not accord with those records; or
3. the accounts 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.



**Lee Baker FCA  
Partner  
Wenn Townsend  
Chartered Accountants  
Oxford**

**20th June 2022**

**Grayshott Cricket Club**

**Statement of Financial Activities  
for the period ended 31st October 2021**

**Note**

	<b>Unrestricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Unrestricted Funds 2020 £</b>	<b>Total Funds 2020 £</b>
<b>Income</b>				
Voluntary Income	39,478	39,478	68,854	68,854
Activities for Generating Funds	9,747	9,747	6,327	6,327
Bank Interest	3	3	30	30
<b>Total income</b>	<u>49,228</u>	<u>49,228</u>	<u>75,211</u>	<u>75,211</u>
<b>Expenditure</b>				
Costs of generating voluntary income	6,126	6,126	12,478	12,478
Expenditure on charitable activities	32,769	32,769	64,746	64,746
<b>Total expenditure</b>	<u>38,895</u>	<u>38,895</u>	<u>77,224</u>	<u>77,224</u>
<b>Net income / (expenditure)</b>	10,333	10,333	(2,013)	(2,013)
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<u>10,333</u>	<u>10,333</u>	<u>(2,013)</u>	<u>(2,013)</u>
<b>Total funds brought forward</b>	<u>36,872</u>	<u>36,872</u>	<u>38,885</u>	<u>38,885</u>
<b>Total funds carried forward</b>	<u><u>47,205</u></u>	<u><u>47,205</u></u>	<u><u>36,872</u></u>	<u><u>36,872</u></u>

**Grayshott Cricket Club**

**Balance Sheet  
at 31st October 2021**

	Note		2021			2020
		£	£		£	£
<b>Fixed Assets</b>						
Tangible Assets	2		-			-
<b>Current assets</b>						
Stock		251			190	
Debtors	3	300			6,592	
Prepayments		5,404			1,677	
Cash in bank and in hand		48,398			31,916	
		<u>          </u>	54,353		<u>          </u>	40,375
<b>Creditors</b>						
Amounts falling due within one year	4	(7,148)			(1,703)	
		<u>          </u>	(7,148)		<u>          </u>	(1,703)
<b>Net current assets</b>			47,205			38,672
<b>Total assets less current liabilities</b>			<u>47,205</u>			<u>38,672</u>
<b>Creditors</b>						
Amounts falling due after one year	5		-			(1,800)
<b>Net assets</b>			<u>47,205</u>			<u>38,672</u>
<b>Funds</b>						
Unrestricted funds	9		47,205			38,672
<b>Total Funds</b>			<u>47,205</u>			<u>38,672</u>

Approved by the Trustees and signed on their behalf by:



.....  
**Duncan Willows**  
Chairman

Date: 20<sup>th</sup> June 2022

The annexed notes form part of these financial statements.

## Grayshott Cricket Club

### Notes to the Financial Statements for the period ended 31st October 2021

#### 1. Accounting policies

Grayshott Cricket Club is a charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

#### Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probably that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probably that they will be fulfilled.

Investment income is earned through holding assets for investment purposes and includes interest. It is included when the amount can be measured reliably. Interest is recognised using the effect via interest method.

#### Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probably that the settlement will be required and the amount of the obligation can be measured reliably. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

#### Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include admin costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

#### Staff Costs

The charity has no paid employees but relies on the work of 50 volunteers.

## Grayshott Cricket Club

### Notes to the Financial Statements (continued) for the period ended 31st October 2021

#### Fund accounting

General funds are unrestricted funds, which are available for use at the discretion of the Trustees for the day-to-day furtherance of the charity's objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

#### Value Added Tax

Value added tax is not recoverable by the Charity, and as such is included in the relevant costs in the Statement of Financial Activities.

#### Charitable activities

The expenditure on charitable activities includes donations made and support costs.

#### Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Equipment	-	100% Straight line
Plant & Machinery	-	100% Straight line
Leasehold Improvements	-	100% Straight line
Furniture & Fittings	-	100% Straight line

#### Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value.

#### Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, including a revision of expectations for any further potential impacts of COVID-19 on the charity. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Grayshott Cricket Club**

**Notes to the Financial Statements (continued)  
for the period ended 31st October 2021**

**2. Tangible Assets**

	Equipment £	Plant & Machinery £	L/hold Imp'ments £	Furniture & Fittings £	Total £
<b>Cost / valuation</b>					
At 1st December 2020	7,302	45,167	45,103	5,230	102,802
Additions	-	2,372	261	-	2,633
Disposals	-	-	-	-	-
At 31st October 2021	7,302	47,539	45,364	5,230	105,435
<b>Depreciation</b>					
At 1st December 2020	7,302	45,167	45,103	5,230	102,802
Charge for period	-	2,372	261	-	2,633
Eliminated on disposal	-	-	-	-	-
At 31st October 2021	7,302	45,167	45,364	5,230	105,435
<b>Net book value</b>					
At 31st October 2021	-	-	-	-	-
At 30th November 2020	-	-	-	-	-

**3. Debtors**

	2021 £	2020 £
Other Debtors	300	6,592
	300	6,592

**4. Creditors: Amounts falling due within one-year**

	2021 £	2020 £
Accruals	3,148	803
Long Term Loan instalment due within 12 months	-	900
Receipts in Advance	4,000	-
	7,148	1703

## Grayshott Cricket Club

### Notes to the Financial Statements (continued) for the period ended 31st October 2021

#### 5. Creditors: Amounts falling due after one-year

	2021 £	2020 £
Long Term Loan	-	2,700
Less Amounts due with 12 months	-	(900)
	<u>-</u>	<u>1,800</u>

Long term loan from the Lindford Sports Association totalling £4,500 paid in yearly instalments of £450. A final payment for £1000 made 25/10/21 remaining £1700 was written off by Lindford Sports Association.

#### 6. Governance Costs

	2021 £	2020 £
Independent Examiner's fee	300	300
	<u>300</u>	<u>300</u>

#### 7. Independent examiners remuneration

The independent examiners remuneration amounts to an independent examination fee of £300 (2020 - £300) and an accountancy fee of £0 (2020 - £0).

#### 8. Trustees remuneration

The trustees neither received nor waived any remuneration during the period (2021: £Nil).

#### 9. Funds

	2021 £	2020 £
Unrestricted funds	47,205	36,872
	<u>47,205</u>	<u>36,872</u>

#### 10. Related party disclosures

There were no related party transactions in the period.

**Grayshott Cricket Club**

**Notes to the Financial Statements (continued)  
for the period ended 31st October 2021**

**11. Summary of Net Assets by Funds**

	<b>Unrestricted Funds £</b>	<b>Total £</b>
<b>2021</b>		
Current Assets	54,353	54,353
Current Liabilities	(7,148)	(7,148)
Non-current Liabilities	-	-
	47,205	47,205
	47,205	47,205
	<b>Unrestricted Funds £</b>	<b>Total £</b>
<b>2020</b>		
Current Assets	40,375	40,375
Current Liabilities	(1,703)	(1,703)
Non-current Liabilities	(1,800)	(1,800)
	36,872	36,872
	36,872	36,872

## Grayshott Cricket Club

### Detailed Statement of Financial Activities for the period ended 31st October 2021

Income	2021 £	2020 £
<b>Voluntary Income</b>		
<i>Membership</i>		
Seniors	2,865	875
Youth	17,895	13,852
Social	204	75
 <i>Donations &amp; Legacies</i>		
Donations	1,848	3,863
Grants	9,250	44,250
Sponsorship	3,950	3,233
Gift Aid	3,466	2,690
	39,478	68,854
 <b>Activities for Generating Funds</b>		
Match Fees	2,293	-
Profit on sale of Equipment	594	850
Interest Received	3	30
Winter Nets	-	2,421
Training	35	-
<i>Fundraising</i>		
Bar	1,573	646
Venue Hire	5,252	2,410
	9,750	6,357
<b>Total income</b>	49,228	75,211
 <b>Expenditure</b>		
<b>Costs of Generating Voluntary Income</b>		
Advertising & Website	493	212
Balls	1,810	1,119
Club Clothing	617	5,199
Competition Fees & Subscriptions	733	497
Cricket Equipment	1,085	193
Social Events	290	70
Training	535	2,868
Umpire Fees	563	300
Winter Nets	-	2,020
	6,126	12,478

**Grayshott Cricket Club**

**Detailed Statement of Financial Activities (continued)  
for the period ended 31st October 2021**

	<b>2021</b>	<b>2020</b>
	£	£
<b>Expenditure on Charitable Activities</b>		
Broadband	352	360
Club Clothing	-	-
Credit Card & Collection Charges	786	751
Depreciation of Leasehold Improvements (Note 2)	261	19,460
Depreciation of Other Assets (Note 2)	2,372	9,207
Dinner Dance	-	-
First Aid	71	568
<i>Fundraising</i>		
Bar	-	459
Gifts & Donations	183	5,465
Ground/Equip Maintenance & Repairs	20,734	22,033
Independent Examiner Fees	300	300
Insurance	1,442	1,342
Licences	96	284
Printing Postage & Stationary	257	28
Prizes & Trophies	886	-
Rent	2,282	2,100
Security	1,038	755
Sundry Expenditure	746	371
Utilities & Council Tax	963	1,263
	32,769	64,746
<b>Total Expenditure</b>	38,895	77,224
<b>Net (Expenditure)/Income</b>	10,333	(2,013)

**GRAYSHOTT CRICKET CLUB**

England & Wales - Charity number 1123809

---

# Accounts

---

**Charity Number: 1123809**

**Grayshott Cricket Club**

**Financial Statements  
for the year ended  
30th November 2020**

**Wenn Townsend**  
Chartered Accountants  
**Oxford**

## Grayshott Cricket Club

### Contents

	<b>Page</b>
Legal and Administrative Information	1
Trustees Report	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes	8 - 12
<i>Non-statutory pages</i>	
Detailed Statement of Financial Activities	13 - 14

## **Grayshott Cricket Club**

### **Legal and Administrative Information**

**Registered Charity Number:** 1123809

**Trustees:** Phil Coleshill  
Graham Sampson  
Paul Roberts  
Andreas Oosthuizen  
Duncan Willows  
Jayne Neaves  
Helen Foulds

**Registered Office:** Camlan  
9 Hurstmere Close  
Grayshott  
Hindhead  
GU26 6TR

**Independent Examiner:** Lee Baker FCA  
Wenn Townsend  
Chartered Accountants  
30 St Giles  
Oxford  
OX1 3LE

**Grayshott Cricket Club**  
**Report of the Trustees**  
**for the year ended 30th November 2020**

The Trustees present their report with the financial statements of the charity for the year ended 30th November 2020.

**Address**

Camlan, 9 Hurstmere Close, Grayshott, Hindhead, GU26 6TR

**Structure, governance and management**

Grayshott Cricket Club is an unincorporated charity and is governed by a constitution dated 15 December 2020, which is reviewed and updated annually for approval at the Annual General Meeting. A Board of Trustees administers the charity through periodic Trustees' meetings.

Trustees are appointed annually at the Annual General Meeting. In year Trustee vacancies are filled by appointment as necessary by the existing board and briefed on the objectives of the charity, and trustees' responsibilities and duties in general.

**Aims and objectives**

The objects of the charity are to promote cricket at all levels within the local community and to manage the cricket facilities at the Grayshott sports field.

**Activities**

The principal activity of the Charity is supporting cricket in the local community for all age groups and skill levels.

**Achievements and performance**

Despite limited opportunities to play cricket due to Covid 19 the committee focused on regular communication with players and parents. The successful crowdfunding campaign in support of our capital projects is a testament to these efforts and the loyalty shown by our community.

**Financial Review**

The Income and Expenditure and Capital Investment section below provides the detail and insights on both the impacts of Covid 19 and well as our continue investment in the future sustainability of the club.

**Income & Expenditure**

The Statement of Financial Activities reflects an excess of expenditure over income for the year of £2,013 (2019 - Surplus: £4,448).

Membership remained strong despite Covid 19, however income was impacted due to lowering of adult subscriptions due to reduced games and a reduced All Stars program. Other traditional income sources such as Match Fees and fundraising were severely impacted due to the Covid 19 lockdowns.

Grant funding increased by £11,904 to £42,250 thanks to the £10,000 Government and £3,000 ECB Covid 19 Grants and the continued efforts of Graham Sampson to secure project funding. In addition, donations were raised through crowdfunding contributions from club members to support the numerous projects

On the expenditure front normal operating costs were managed down in line with reduced activity to minimise the overall impacts of Covid 19 on club reserves whilst £9,400 was utilised on capital projects to maintain and improve the club facilities for the benefit of the local community post Covid 19.

**Capital Investments**

The following table details the numerous capital projects undertaken together with the source of funding.

## Grayshott Cricket Club

### Report of the Trustees (continued) for the year ended 30th November 2020

Project	Donor/Grantor/Contribution	Name	Donor/Grantor Amount	Club Contribution from Reserves	Total
<b>Water Harvesting &amp; Irrigation Broxhead</b>	Grant	East Hants District Council	11,757		11,757
	Grant	Whitehill Town Council	1,000		1,000
	Crowdfunding	Donations (Incl Gift Aid)	1,927		1,927
	Crowdfunding	Sport England	375		375
	Contribution	Grayshott Cricket Club		3,002	3,002
					18,061
<b>New Roller Broxhead</b>	Grant	Sport Haslemere	500		500
	Grant	Natwest	175		175
	Grant - 2019	HICWF - Three Parishes Fund	2,000		2,000
	Grant	EHDC CLLR	646		646
	Grant	Whitehill Town Council	600		600
	Grant	East Hants District Council	3,868		3,868
	Trade-In	Old Roller		425	425
	Contribution	Grayshott Cricket Club		680	680
					8,894
<b>Grayshott Nets Refurb</b>	Grant	EHDC - Ferris Cowper	1,000		1,000
	Crowdfunding	Donations (Incl Gift Aid)	1,927		1,927
	Crowdfunding	Sport England	375		375
	Contribution	Grayshott Cricket Club		2,123	2,123
					5,425
<b>Broxhead Chafer Grubs and Outfield Treatment</b>	Grant	EHDC	6,554		6,554
	Contribution	Grayshott Cricket Club		-	-
					6,554
<b>New Coloured Kit</b>	Contribution	Parents	858		858
	Sponsor	Square Int	500		500
	Grant - 2019	HCC	700		700
	Grant	Haslemere Town Council	1,000		1,000
	Grant	Haslemere Halfpenny Trust	500		500
	Contribution	Grayshott Cricket Club		1,645	1,645
					5,204
<b>Girls Cricket Equipment</b>	Grant	Michael May Foundation	550		550
	Contribution	Grayshott Cricket Club		-	-
					550
<b>Second Hand Mower &amp; Signage</b>	Grant	EHDC CLLR	350		350
	Contribution	Grayshott Cricket Club		50	50
			(Mower £313.30; Signage £86.40 )		400
<b>Private Donation to support groundsmen</b>	Donation	Private	500		500
	Contribution	Grayshott Cricket Club		75	75
					575
<b>Solar Panels Broxhead</b>	Contribution	Grayshott Cricket Club		1,400	1,400
					1,400
<b>TOTALS</b>			37,662	9,400	47,062

## Grayshott Cricket Club

### Report of the Trustees (continued) for the year ended 30th November 2020

#### Reserves policy

The attached financial statements show the current state of the finances. The Trustees consider that the current state of the charity's finances is sound.

The Trustees have determined that it should be the general policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which equates at least to approximately twelve months' unrestricted expenditure plus amounts necessary to fund future facility refurbishment costs such as re-carpeting of artificial pitches as well as a sum to cover unplanned major equipment repairs. This policy would provide sufficient funds to cover the ongoing maintenance and repair of the leasehold property and equipment, together with the associated support costs. The balance on unrestricted funds at 30th November 2020 stood at £37,706 (2019: £38,885).

#### Future Plans

With the continued uncertainty of Covid 19 impacts the only key project being planned is the refurbishment of the artificial pitch on the main field at the Broxhead ground subject to continuing to secure grant funding.

#### Risk review

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

#### Public benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

#### Trustees

The Trustees who served in the period are as detailed on the charity information page appended to these accounts.

Approved by the Trustees and signed on their behalf by:



.....  
**Andreas Oosthuizen**  
Chairman

Date: 16 September 2021

**Independent Examiner's Report  
to the Trustees of Grayshott Cricket Club  
for the year ended 30th November 2020**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30th November 2020 which are set out on pages 5 to 11.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 accounts do not accord with those records; or
3. the accounts 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.



**Lee Baker FCA  
Partner  
Wenn Townsend  
Chartered Accountants  
Oxford**

**16 September 2021**

**Grayshott Cricket Club**

**Statement of Financial Activities  
for the year ended 30th November 2020**

**Note**

	<b>Unrestricted Funds 2020 £</b>	<b>Total Funds 2020 £</b>	<b>Unrestricted Funds 2019 £</b>	<b>Total Funds 2019 £</b>
<b>Income</b>				
Voluntary Income	68,854	68,854	59,807	59,807
Activities for Generating Funds	6,327	6,327	23,643	23,643
Bank Interest	30	30	67	67
<b>Total income</b>	<b>75,211</b>	<b>75,211</b>	<b>83,517</b>	<b>83,517</b>
<b>Expenditure</b>				
Costs of generating voluntary income	12,478	12,478	6,705	6,705
Expenditure on charitable activities	64,746	64,746	72,564	72,564
<b>Total expenditure</b>	<b>77,224</b>	<b>77,224</b>	<b>79,269</b>	<b>79,269</b>
<b>Net (expenditure)/income</b>	<b>(2,013)</b>	<b>(2,013)</b>	<b>4,248</b>	<b>4,248</b>
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<b>(2,013)</b>	<b>(2,013)</b>	<b>4,248</b>	<b>4,428</b>
<b>Total funds brought forward</b>	<b>38,885</b>	<b>38,885</b>	<b>34,637</b>	<b>34,637</b>
<b>Total funds carried forward</b>	<b>36,872</b>	<b>36,872</b>	<b>38,885</b>	<b>38,885</b>

**Grayshott Cricket Club**

**Balance Sheet  
at 30th November 2020**

	Note	£	2020 £	£	2019 £
<b>Fixed Assets</b>					
Tangible Assets	2		-		-
<b>Current assets</b>					
Stock		190		613	
Debtors	3	6,592		3,517	
Prepayments		1,677		3,831	
Cash in bank and in hand		31,916		36,154	
			<u>40,375</u>	<u>44,115</u>	
<b>Creditors</b>					
Amounts falling due within one year	4	(1,703)		(2,530)	
			<u>(1,703)</u>	<u>(2,530)</u>	
<b>Net current assets</b>			38,672	41,585	
<b>Total assets less current liabilities</b>			<u>38,672</u>	<u>41,585</u>	
<b>Creditors</b>					
Amounts falling due after one year	5		(1,800)	(2,700)	
<b>Net assets</b>			<u>36,872</u>	<u>38,885</u>	
<b>Funds</b>					
Unrestricted funds	9		36,872	38,885	
<b>Total Funds</b>			<u>36,872</u>	<u>38,885</u>	

Approved by the Trustees and signed on their behalf by:



.....  
**Andreas Oosthuizen**  
Chairman

Date: 16 September 2021

The annexed notes form part of these financial statements.

## Grayshott Cricket Club

### Notes to the Financial Statements for the year ended 30th November 2020

#### 1. Accounting policies

Grayshott Cricket Club is a charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probably that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probably that they will be fulfilled.

Investment income is earned through holding assets for investment purposes and includes interest. It is included when the amount can be measured reliably. Interest is recognised using the effect via interest method.

#### Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probably that the settlement will be required and the amount of the obligation can be measured reliably. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

#### Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include admin costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

#### Staff Costs

The charity has no paid employees but relies on the work of 50 volunteers.

## Grayshott Cricket Club

### Notes to the Financial Statements (continued) for the year ended 30th November 2020

#### **Fund accounting**

General funds are unrestricted funds, which are available for use at the discretion of the Trustees for the day to day furtherance of the charity's objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

#### **Value Added Tax**

Value added tax is not recoverable by the Charity, and as such is included in the relevant costs in the Statement of Financial Activities.

#### **Charitable activities**

The expenditure on charitable activities includes donations made and support costs.

#### **Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Equipment	-	100% Straight line
Plant & Machinery	-	100% Straight line
Leasehold Improvements	-	100% Straight line
Furniture & Fittings	-	100% Straight line

#### **Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### **Stock**

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value.

#### **Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### **Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, including a revision of expectations for any further potential impacts of COVID-19 on the charity. They have concluded that the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Grayshott Cricket Club**

**Notes to the Financial Statements (continued)  
for the year ended 30th November 2020**

**2. Tangible Assets**

	Equipment £	Plant & Machinery £	L/hold Imp'ments £	Furniture & Fittings £	Total £
<b>Cost / valuation</b>					
At 1st December 2019	7,302	35,960	25,643	5,230	74,135
Additions	-	9,207	19,460	-	28,354
At 30th November 2020	7,302	45,167	45,103	5,230	102,802
<b>Depreciation</b>					
At 1st December 2019	7,302	35,960	25,643	5,230	74,135
Charge for year	-	9,207	19,460	-	28,354
At 30th November 2020	7,302	45,167	45,103	5,230	102,802
<b>Net book value</b>					
At 30th November 2020	-	-	-	-	-
At 30th November 2019	-	-	-	-	-

<b>3. Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other Debtors	6,592	3,517
	<u>6,592</u>	<u>3,517</u>
<b>4. Creditors: Amounts falling due within one-year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade Creditors	-	270
Accruals	803	2,260
Long Term Loan instalment due within 12 months	900	-
	<u>1,703</u>	<u>2,530</u>

## Grayshott Cricket Club

### Notes to the Financial Statements (continued) for the year ended 30th November 2020

#### 5. Creditors: Amounts falling due after one-year

	2020 £	2019 £
Long Term Loan	2,700	2,700
Less Amounts due with 12 months	(900)	-
	<u>1,800</u>	<u>2,700</u>

Long term loan from the Lindford Sports Association totalling £4,500 paid in yearly instalments of £450. 2019 Instalment delayed by a year due to Covid 19 resulting in £900 being due within a year.

#### 6. Governance Costs

	2020 £	2019 £
Independent Examiner's fee	300	900
	<u>300</u>	<u>900</u>

#### 7. Independent examiners remuneration

The independent examiners remuneration amounts to an independent examination fee of £300 (2019 - £300) and an accountancy fee of £0 (2019 - £600).

#### 8. Trustees remuneration

The trustees neither received nor waived any remuneration during the year (2019: £Nil).

#### 9. Funds

	2020 £	2019 £
Unrestricted funds	36,872	38,885
	<u>36,872</u>	<u>38,885</u>

#### 10. Related party disclosures

There were no related party transactions in the year.

**Grayshott Cricket Club**

**Notes to the Financial Statements (continued)  
for the year ended 30th November 2020**

**11. Summary of Net Assets by Funds**

	<b>Unrestricted Funds £</b>	<b>Total £</b>
<b>2020</b>		
Current Assets	40,375	40,375
Current Liabilities	(1,703)	(1,703)
Non-current Liabilities	(1,800)	(1,800)
	<u>36,872</u>	<u>36,872</u>
	<u><u>36,872</u></u>	<u><u>36,872</u></u>
	<b>Unrestricted Funds £</b>	<b>Total £</b>
<b>2019</b>		
Current Assets	44,115	44,115
Current Liabilities	(2,530)	(2,530)
Non-current Liabilities	(2,700)	(2,700)
	<u>38,885</u>	<u>38,885</u>
	<u><u>38,885</u></u>	<u><u>38,885</u></u>

## Grayshott Cricket Club

### Detailed Statement of Financial Activities for the year ended 30th November 2020

Income	2020 £	2019 £
<b>Voluntary Income</b>		
<i>Membership</i>		
Seniors	875	2,370
Youth	13,852	14,367
Social	75	105
 <i>Donations &amp; Legacies</i>		
Donations	3,863	1,243
Grants	44,250	32,346
Sponsorship	3,233	6,190
Gift Aid	2,690	3,186
	68,854	59,807
 <b>Activities for Generating Funds</b>		
Match Fees	-	3,101
Masterclasses/Coaching	-	2,453
Dinner Dance	-	1,890
Profit on sale of Equipment	850	203
Interest Received	30	67
Winter Nets	2,421	3,601
Club Clothing	-	1,389
<i>Fundraising</i>		
Bar	646	4,416
Venue Hire	2,410	5,028
Coffee Mornings	-	1,562
	6,357	23,710
<b>Total income</b>	75,211	83,517
 <b>Expenditure</b>		
<b>Costs of Generating Voluntary Income</b>		
Advertising & Website	212	1,142
Balls	1,119	1,258
Club Clothing	5,199	-
Competition Fees & Subscriptions	497	498
Cricket Equipment	193	930
Social Events	70	575
Training	2,868	85
Umpire Fees	300	675
Winter Nets	2,020	1,542
	12,478	6,705

**Grayshott Cricket Club**

**Detailed Statement of Financial Activities (continued)  
for the year ended 30th November 2020**

	<b>2020</b>	<b>2019</b>
	£	£
<b>Expenditure on Charitable Activities</b>		
Broadband	360	343
Club Clothing	-	521
Credit Card & Collection Charges	751	949
Depreciation of Leasehold Improvements (Note 2)	19,460	23,869
Depreciation of Other Assets (Note 2)	9,207	14,682
Dinner Dance	-	2,163
First Aid	568	98
<i>Fundraising</i>		
Bar	459	905
Coffee Mornings		15
Social Events	-	25
Gifts & Donations	5,465	300
Ground/Equip Maintenance & Repairs	22,033	16,372
Independent Examiner Fees	300	900
Insurance	1,342	1,277
Licences	284	469
Match Fees	-	380
Masterclasses/Coaching	-	1,212
Printing Postage & Stationary	28	73
Prizes & Trophies	-	1,756
Rent	2,100	2,313
Security	755	948
Sundry Expenditure	371	531
Utilities & Council Tax	1,263	2,463
	64,746	72,564
<b>Total Expenditure</b>	77,224	79,269
<b>Net (Expenditure)/Income</b>	(2,013)	4,248