

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 September 2022  
for  
Ealing Cricket Club

Merchant & Co  
Chartered Certified Accountants  
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TRUSTEES	JC Poore President (resigned 31.3.22) J C Grigg Chair of Trustees and Secretary V Patel (resigned 31.3.22) A P Scott Club Safeguarding Officer (resigned 31.3.22) M Turner C R J Dewhurst (resigned 31.3.22) K C Martin C W Wheeler C Artis M D Grafton Treasurer P L Lewis Club Safeguarding Officer (appointed 31.3.22) R Fisher President (as from 01/04/22)
REGISTERED OFFICE	Corfton Road Ealing London W5 2HS
REGISTERED COMPANY NUMBER	07625534 (England and Wales)
REGISTERED CHARITY NUMBER	1141973
INDEPENDENT EXAMINER	Merchant & Co Chartered Certified Accountants 20 Exhibition House Addison Bridge Place London W14 8XP
BANKERS	NatWest 1 The Mall Ealing London W5 2PL

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Group accounts are not required as this company is the parent of a small group. Ealing Cricket Club (ECC) is a company limited by guarantee, governed by its Memorandum and Articles of Association. The Club is registered as a charity with the Charity Commission.

#### OBJECTIVES AND ACTIVITIES

##### Objectives

As set out in the Articles of Association, the objects of Ealing Cricket Club are:

1. to provide community participation in healthy recreation by providing facilities for playing cricket and other sports ("facilities" means land, building, equipment and organisation of cricketing or other sporting activities); and
2. to advance the education of children and young people whether or not undergoing formal education.

The Club has been in existence since 1870 and, in that time, has become an important part of our local community. We are a family Club and this lies at the heart of our success both on and off the playing field. Fostering this sense of family involvement is the cornerstone of our efforts to promote cricket in our local community.

The Trustees recognise that, following the Club's conversion to become a charity, the Club's various activities must be run according to the best principles of corporate governance. The Trustees believe that the charity conversion has focused our efforts on achieving our twin objectives for the benefit of our local community. We continue to look to attract volunteers to strengthen our team to ensure we can deliver the best quality services.

The Club has a fee-paying membership, which is concessionary for specific groups, e.g. Juniors, and for others where the payment of fees might be an obstacle to their participation in cricket activities at the Club. The principal limit on the number of playing members at the Club has historically been the lack of facilities that we have had available for our use. However, we expanded our playing facilities in recent years and this has allowed us to continue to grow our cricketing activities.

## OBJECTIVES AND ACTIVITIES

### Charitable activities

Each year, the Club updates its Development Plan as part of its Clubmark accreditation with the England & Wales Cricket Board (ECB). This document summarises the activities that are planned to achieve our objectives.

We are a club focused solely on cricket.

In 2022, as the Country emerged from the COVID-19 pandemic and continuing on from the 2021 season, we had a full season of cricket. The limitations of 2020 and 2021 were behind us and we again had a record number of members participating in our cricket activities.

In Senior Cricket, ECC had nine senior Men's teams playing league cricket in the Middlesex County Cricket League (MCCL) on Saturdays, with a full 18 match fixture schedule. We participated in the ECB National Club Championship, the ECB National T20 Cup, the Middlesex Cup, Club Cricket Conference Cup, Middlesex Cricket Board Development League, the ECB U19 National Club Championship, the Middlesex Women's Cricket League and the Chess Valley League. For the first time we had a 6th XI playing in the MCCLs.

Our Junior Cricket activities were expanded again with even more children, both boys and girls, playing cricket at the Club than ever before. The Junior Cricket section, which had approximately 600 members in 2022, aged between 5 and 17 in 28 junior teams, is supported by senior qualified professional coaches, led by our Director of Cricket, Chad Barrett, and assisted by a large number of volunteer coaches, mostly drawn from the parents of the Youth Cricketers. Many of the volunteer coaches undertake ECB sponsored coaching courses and some go onto Level 2 courses. Our Girls' section remains one of the largest in the country with over 100 girls.

Senior cricket is provided by the Club across a spectrum of standards and competitiveness and is played by participants with a wide range of ability levels. It is also an integral part of the continuum of youth development and participation.

The senior Men's and Women's teams often include a significant number of Junior Cricketers giving our younger players the opportunity to get exposure to more experienced cricketers and to play at a higher level.

The Club provides playing opportunities for all levels of ability although all teams are usually selected on ability. This ensures that teams contain the skills necessary (for example, bowling, batting, fielding and wicket-keeping) and that players play cricket at a level commensurate to their competence to ensure safety. Selection is based on the experience and judgement of coaches taking into account a number of factors including the balance of skills needed and player availability. When there are sufficient players available, the Club seeks to organise additional fixtures.

In recent years, we have highlighted the need for the Club to expand its playing facilities to allow it to satisfy the demand for cricket activities.

Our merger with Hanwell Cricket Club, completed in 2013, provided a badly needed additional ground, particularly for Youth Cricketers. And, in 2017, Popesfield finally became a reality after a long gestation period. Popesfield has proved to be a huge success both as a centre of cricket excellence and a sports venue for our local community. In 2023, we expect that we will again need to hire additional playing facilities to cater for all of our planned activities.. We continue to look actively at acquiring additional playing facilities.

Coaching courses for young cricketers on Sundays and throughout the school holidays continue to be run at the Club under our brand, Premier Cricket Coaching. And in recent years we have expanded our comprehensive winter training programme for our Junior Cricketers, which has again been very popular. We also run indoor coaching courses during the winter during the October and February half term breaks and during the Christmas holidays.

## OBJECTIVES AND ACTIVITIES

The Club is actively engaged with a number of local schools where we are assisting the development of cricket with the schools. We also host Kwik Cricket competitions run on behalf of Active Ealing, Schools Sports Partnerships and other competitions on behalf of Middlesex Cricket and the Middlesex Junior Cricket Association and are continuing to work closely with Active Ealing and others promoting cricket in our local community.

### Public benefit

The Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to guidance published by The Charity Commission, including public benefit guidance and have taken it into account in all decision making.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

2022 was another successful year for our teams.

In Senior Cricket, our 1st XI, finished a disappointing 7th in the Middlesex County Cricket Premier League (the same as in 2021), but we did make it to the final of Middlesex Cup, which was not able to be completed in 2022 and is expected to be played May 2023. We also made it to the Semi Finals of the Middlesex T20 Cup, losing to eventual winners, Richmond. The 2nd XI finished 5th in their division, which was encouraging with a relatively inexperienced side. On a bright note, our 3rd XI, 4th XI and Ealing Hanwellians 2ndXI all won their respective divisions. Unfortunately, our 5th XI and Ealing Hanwellians 1st XI were both relegated. Our Women's 1st XI, playing in Division 1 of the Middlesex Cricket Women's League, against some very strong opposition, had a somewhat disappointing season, but still managed to finish 5th.

In Junior Cricket, we again had an excellent season continuing the superb results seen in recent years. The highlights were the U14 Boys, U11 Girls Softball and U13 Girls Softball who were County League champions and the U15 Boys who were County Cup winners. Virtually all of our Boys and Girls teams won their local Area leagues and qualified for the County-wide stages of their competitions. The culmination was again the Club being awarded the Victor Ludorum trophy as the Champion Junior Club in Middlesex. We have now held this trophy since 2019.

In addition to the Middlesex Junior Cricket Association competitions, the internal Inter Franchise League (IFL) launched in 2019 to provide additional playing opportunities for our Junior members was again a great success. We also had another fantastic IFL Festival.

A large number of our Boys and Girls continue to participate in the Middlesex Cricket player pathway and we believe that we still have a higher number of children playing County Age Group cricket than any other Club in Middlesex.

The continued success of our junior teams and players is extremely pleasing and a great credit to our brilliant coaches, many of whom are volunteers.

2022 saw the number of Young Cricketers at the Club increase again with around 600 Junior members. We have continued to invest in our coaching infrastructure at the Club to ensure that we deliver excellent cricket activities to an ever increasing number of players, both Senior and Juniors.

With the increase in cricket activities in recent years, we have invested further in our playing facilities. In 2020/21, we replaced the outfield of our ground at Corfton Road and 2021/22 we installed a brand new state of the art 8 lane practice net facility and three hybrid pitches in the cricket square at Corfton Road. While much of this investment has been and will continue to be funded from the Club's reserves, we had a successful fund raising campaign in which over £60,000 was raised to supplement the funds provided by the Club for our new nets.

We continue to look for opportunities to improve and expand our facilities and we hope to announce further improvements in the short to medium term.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company is the sole member of Ealing Cricket & Social Club Limited, a limited liability company, registered in England, under registered number 7721549. This subsidiary company was incorporated on 28 July 2011 and provides functions and social facilities to fee-paying members. It prepares its financial statements to 30 September and donates the whole of its taxable profit to Ealing Cricket Club.

Ealing Cricket & Social Club Limited is the sole member of Premier Cricket Coaching Limited, a limited liability company, registered in England under registered number 9951849. Premier Cricket Coaching Limited was incorporated on 14 January 2016 and runs cricket coaching courses and supports Ealing Cricket Club. It prepares its financial statements to 30 September and donates the whole of its trading profit to Ealing Cricket Club.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 (s.419(2)).

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Recruitment and appointment of new trustees

The company's Articles of Association require that there be at least three Trustees and a maximum of twelve Trustees (Article 25).

Any person who is willing to act as a Trustee may be appointed Trustee by ordinary resolution or a decision of the Trustees (Article 26), provided they have reached the age of 18 years, and unless disqualified under Article 27.

One third of the Trustees who are subject to retirement by rotation, or the nearest number to one third, must retire from office at each annual general meeting, plus any Trustees who have been appointed by the Trustees since the last Annual General Meeting. Those to retire by rotation are those who have been the longest in office since their last appointment or reappointment.

Other appointees as Trustees must be recommended by the Trustees and then comply with the notices required by Articles 26.7.2 and 26.8.

There are currently 8 Trustees of whom Caroline Artis, Martin Turner and Penny Lewis were re-elected at the 2022 Annual General Meeting (2022 AGM).

The 2021 AGM saw the end of an era with the retirement of John Poore who had been President of Ealing Cricket Club since 1996 and had overseen an unprecedented period of success and development at the Club. John's retirement led to a re-consideration by the Trustees of the structure of the Board of Trustees and a number of changes were approved at the 2021 AGM including splitting the role as President into two, with Bob Fisher being appointed as President and James Grigg becoming Chair of Trustees and assuming all of John Poore's executive responsibilities.

The Trustees continue to consider the effectiveness of our corporate governance to ensure we have the best possible structure to meet the challenges of the future. As part of this, the Trustees are currently reviewing the composition of the Trustees and how new Trustees are appointed. This is expected to lead to the appointment of a number of new Trustees and will also see the retirement of some of the existing Trustees. In light of this, both Kristian Martin and Caroline Artis are both retiring at the forthcoming AGM and are not seeking re-election.

Kristian has been a Trustees for 6 years during which time he has also served as captain of the 1st XI. He has shown a huge commitment to the Club, both on and off the field, and the Trustees are very pleased that he will continue to be involved with the Club on the playing field. Caroline joined as a Trustee in 2019, having been involved in our Junior section for many years, and, as a Trustee, she has continued to make a substantial contribution, in particular to our consideration of matters related to corporate governance, where she has extensive experience, but also as a key member of the teams organising the Club's 150th Anniversary celebrations and the successful funding project for our new nets.

The Trustees are extremely grateful to both Kristian and Caroline for their excellent service as Trustees.

As above, the Trustees are currently reviewing the composition of the Trustees and it has been decided not to make any new appointments until this review is complete. Any new appointments will be subject to election by members at the next year's AGM.

As required by the Articles of Association, Bob Fisher and James Grigg will retire by rotation at the 2023 AGM and will also offer themselves for re-election.

The Trustees meet around six times per year to review the Club's performance and ensure the Club's strategy to meet its objectives is being implemented. The Trustees are supported by a number of full time and part time professional staff who deliver the Club's core activities and provide support for the large number of volunteers that the Club is fortunate to have.



#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees monitor the financial performance and control closely and receive regular reports on various aspects of the Club's activities. Financial control systems have been implemented and these are subject to ongoing review and improvement. Health, safety and insurance reviews are undertaken at least annually.

Child welfare is high priority for the Club and Clubmark accreditation reflects the good practices that we have implemented to ensure that all aspects of junior cricket at our Club are undertaken in a safe and effective manner.

#### FINANCIAL REVIEW

During the year ended 30 September 2022, Total Incoming Resources were £456,732 (2021: £345,172), Total Resources Expended were £380,746 (2021: £280,507) and a realised gain of £nil (2021: £57) leaving Net Incoming Resources of £75,986 (2021: £64,665). There was an unrealised loss on investment of £29,813 (2021: gain £32,997).

Activities for Generating Funds of £78,115 (2021: £89,475) comprised Sponsorship and Ground Rental income. Sponsorship revenue of £23,390 (2021: £25,284) was consistent with 2020/21. Ground Rental of £54,725 (2021: £64,191) was primarily the funds received for the use of the grounds, and includes the hire of Popesfield and the payments made by the Club's wholly owned subsidiaries, Ealing Cricket & Social Club Limited and Premier Cricket Coaching Limited, for the use of the facilities owned by the Club.

Following the sale of our investment property in 2019/20, there was no Investment Income in the current financial year, (2021: £nil).

Donations and legacies amounted to £110,671 (2021: £64,004). This comprised external donations and grants of £66,536 (2021: £4,061) and payments received from subsidiaries of £44,135 (2021: £59,943). Donations in support of our new nets were the vast majority of the external donations and grants.

As in 2021, there was no donation made by Ealing Cricket & Social Club Limited, the Club's wholly owned subsidiary, as it has losses brought forward. However, Premier Cricket Coaching Limited, an indirectly wholly owned subsidiary of the Club, donated all of its profits for the year (£44,135) to Ealing Cricket Club.

Incoming Resources from Charitable Activities of £265,203 (2021: £115,759) were, in part, members' subscriptions of £108,818 (2021: ££97,975), but also included the proceeds of significant insurance claims of £125,084 (2021: £nil). These claims related to damage caused to the pavilion at Corfton Road by subsidence and the interruption to the Club's business activities caused during the COVID-19 pandemic. It is worth noting that a substantial part of the proceeds of the subsidence claim was expended on repairs made to the Pavilion and this accounts for the much higher expenditure on Repairs and Maintenance during the year.

The Club received £2,667 (2021: £75,913) in Government grants and furlough claims related to the Covid-19 pandemic.

The principal elements of Resources Expended on Charitable Activities £380,420 (2021: £280,507) were Match, Cricket & Coaching costs £112,845 (2021: £46,776), Salaries £81,372 (2021: £131,098), Ground Expenses £51,986 (2021: £57,079) and Repairs and Maintenance £73,557 (2021: £3,789). Cricket & coaching costs being higher due to a full season of cricket being played, the size of the Junior section again being expanded and the cost of certain Cricket activities now provided by PCC, which, in prior years, had been incurred in ECC and recorded as Salaries. Salaries are proportionately lower as a result. The higher Repairs and Maintenance expenditure reflects the costs of repairing subsidence damage and the opportunity this offered for a substantial refurbishment of the Pavilion at Corfton Road

The Club had cash reserves as at 30 September 2022 of £214,348 (2021: £284,597) and investments of £352,644 (2021: £382,953). In addition, Ealing Cricket & Social Club Limited, which, as at 30 September 2022, owed the Club £186,459 (2021: £169,865) and had cash reserves of £107,019 (2021: £124,275).

The proceeds from the sale of the investment property in 2019 increased significantly the amount of cash reserves held by the Club. As noted above, the Club has commenced a ground investment programme (CRGIP) to improve the playing facilities at our main ground in Corfton Road, which has required a substantial investment funded from the Club's reserves in recent years. The balance of reserves will be used in the medium to longer term to support the Club's activities and to ensure that we continue to meet our charitable objectives into the future. In this regard, the Trustees have established a development sub committee to look at the future development needs of the Club and to seek to ensure that we are 'future proofed'. The reserves available to the Club will be available to provide support for any strategic initiatives that emerge from the development sub committee's work.

The Trustees have considered how the cash reserves retained should be invested for the benefit of the Club. An investment sub-committee, comprised of James Grigg, Mark Grafton, Martin Turner and Vikram Patel, was convened to consider the best approach. All 4 members of the investment sub-committee have significant relevant experience in the investment of funds.

The Trustees agreed with the investment sub-committee's recommendations, which were as follows:

- Approximately two thirds of the Club's cash reserves that are not required for the purposes of the CRGIP should be invested in an investment portfolio
- The investment objectives of the portfolio should be to have a conservative approach seeking a combination of capital growth and income over the medium term in a moderate risk environment from a diversified portfolio with reasonable liquidity.
- The Club's objectives in the current environment would be best met by a portfolio comprising equity based investments with a limited exposure to fixed income investments. In this context, approximately 70% of the investment portfolio would be allocated to investments in index funds linked to the major global markets, with an 80% exposure to equity based investments and a 20% exposure to fixed income investments, with the balance invested with active fund managers, who have an exceptional record, providing exposure to high quality businesses with strong competitive positions, conservative leverage and attractive growth prospects.

In reaching the investment sub-committee's recommendations, financial advice was sought from 1st Financial Limited, an Independent Financial Adviser registered with the Financial Conduct Authority. It should be noted that 1st Financial Limited is a company associated with Vikram Patel, who was, at that time, also a Trustee. The Trustees considered whether receiving financial advice from 1st Financial Limited might represent a conflict of interest. The Trustees concluded that, as 1st Financial Limited was not charging a fee for providing advice to the Club, there was no conflict of interest that was of concern.

The programme of investment in the portfolio commenced in August 2020 and was completed in June 2021. The investment sub-committee continues to monitor the performance of the portfolio and the allocation of assets within the portfolio and may recommend changes to the Trustees in the future.

The Trustees have due regard to guidance published by the Charity Commission, including that relating to public benefit in compliance with the duty in section 17(5) of the 2011 Charities Act.

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Ealing Cricket Club for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Ealing Cricket Club

Report of the Trustees  
for the Year Ended 30 September 2022

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

Approved by order of the board of trustees on 9 March 2023 and signed on its behalf by:

J C Grigg - Trustee

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Ketan Ramesh Patel FCCA  
ACCA  
Merchant & Co  
20 Exhibition House  
Addison Bridge Place  
London  
W14 8XP

Date: .....

Statement of Financial Activities  
for the Year Ended 30 September 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	110,671	-	110,671	64,004
Charitable activities					
Cricket		265,203	-	265,203	115,759
Other trading activities	3	78,115	-	78,115	89,475
Investment income	4	76	-	76	21
Other income	5	2,667	-	2,667	75,913
Total		456,732	-	456,732	345,172
EXPENDITURE ON					
Charitable activities	6				
Cricket		380,249	171	380,420	280,507
Other		326	-	326	-
Total		380,575	171	380,746	280,507
Net gains/(losses) on investments		(29,813)	-	(29,813)	33,054
NET INCOME/(EXPENDITURE)		46,344	(171)	46,173	97,719
RECONCILIATION OF FUNDS					
Total funds brought forward		923,066	684	923,750	826,031
TOTAL FUNDS CARRIED FORWARD		969,410	513	969,923	923,750

## CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	305,736	513	306,249	196,808
Investments	13	352,644	-	352,644	382,953
		<u>658,380</u>	<u>513</u>	<u>658,893</u>	<u>579,761</u>
CURRENT ASSETS					
Debtors	14	211,590	-	211,590	219,552
Cash at bank		214,348	-	214,348	284,597
		<u>425,938</u>	<u>-</u>	<u>425,938</u>	<u>504,149</u>
CREDITORS					
Amounts falling due within one year	15	(114,908)	-	(114,908)	(160,160)
		<u>311,030</u>	<u>-</u>	<u>311,030</u>	<u>343,989</u>
NET CURRENT ASSETS					
		<u>311,030</u>	<u>-</u>	<u>311,030</u>	<u>343,989</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>969,410</u>	<u>513</u>	<u>969,923</u>	<u>923,750</u>
NET ASSETS		<u>969,410</u>	<u>513</u>	<u>969,923</u>	<u>923,750</u>
FUNDS	16				
Unrestricted funds				969,410	923,066
Restricted funds				513	684
				<u>969,923</u>	<u>923,750</u>
TOTAL FUNDS				<u>969,923</u>	<u>923,750</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9 March 2023 and were signed on its behalf by:

J C Grigg - Trustee



## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

### Income

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

### Expenditure

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

Expenditure is stated excluding Value Added Tax.

### Tangible fixed assets

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

Freehold property	- not provided
Long leasehold property	- term of the lease
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance and at varying rates on cost

The cost of freehold property relates to land which is not depreciated.

### Taxation

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

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds are to be used for specified purposes laid down by the donor/granting body. The restricted fund is the Popesfield funding scheme.

Group accounts are not required as this company is part of a small group.

### Pension costs and other post-retirement benefits

The charitable company has introduced a defined contribution pension scheme. Since 1 August 2016, four employees have enrolled and only the company have paid contributions.

The charitable company continues to make contributions to a pension plan established for the benefit of one of the company's employees. These contributions are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

1. ACCOUNTING POLICIES - continued

Debtors

Basic financial assets, including trade and other debtors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand, deposits held at call with financial institutions, and other short-term highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors

Basic financial liabilities, including trade and other creditors, loans from third parties and loans from related parties, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Such instruments are subsequently carried at amortised cost using the effective interest method, less any impairment.

Going concern

The financial statements have been prepared on the basis of going concern. There are no material uncertainties regarding going concern.

Investments

Investments are stated at market value at the year end. All gains and losses on investments are reflected in the Statement of Financial Activities as they arise.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	66,536	4,061
Donation from subsidiary	44,135	59,943
	<u>110,671</u>	<u>64,004</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Sponsorships	23,390	25,284
Ground rental income	54,725	64,191
	<u>78,115</u>	<u>89,475</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable - trading	<u>76</u>	<u>21</u>

5. OTHER INCOME

	2022	2021
	£	£
Government grants & subsidies	<u>2,667</u>	<u>75,913</u>

During the year ended 30 September 2022, the Club received £2,667 (2021: £57,880) of Government grants as a result of the Covid-19 pandemic and £nil (2021: £18,033) from the Coronavirus Job Retention Scheme.

During the year ended 30 September 2022, the club received £125,084 (2021: £nil) of insurance monies in relation to subsidence.

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Cricket	<u>376,220</u>	<u>4,200</u>	<u>380,420</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	22,614	13,853
Deficit on disposal of fixed assets	<u>326</u>	<u>-</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

In previous years, Kristian Martin had been paid by the Club's wholly owned subsidiary, Premier Cricket Coaching Ltd ('PCC') for work as a cricket coach. However, Kristian Martin was not paid by PCC for work as a cricket coach in the current or previous financial year.

In addition, in the year ended 30 September 2021, Kristian Martin was paid £194 by the Club's wholly owned subsidiary, Ealing Cricket & Social Club Limited ('ECSC') for work as a barman. Kristian Martin was not paid by ECSC for work as a barman in the current financial year.

Kristian Martin was not paid for acting as a Trustee.

The arrangements with Kristian Martin outlined above were approved by the Trustees and were subject to an agreement entered into between the Club and Kristian Martin.

The Trustees noted that ECSC needs to employ reliable and responsible staff to work as part of the Club's bar activities and the Club Manager indicated that having the flexibility to employ Kristian Martin as part of the bar team was important.

After careful consideration, the Trustees concluded that the payments made in the year ended 30 September 2021 to Kristian Martin were in the best interests of the Club and were reasonable.

It should be noted that Kristian Martin did not participate in any consideration of these arrangements by the Trustees and that the payments made to Kristian Martin are not prohibited by the Club's Memorandum and Articles of Association.

Other than as disclosed above, there were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	62,042	115,980
Social security costs	12,872	8,895
Other pension costs	6,459	6,223
	<u>81,373</u>	<u>131,098</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Groundstaff	1	1
Management and administration	2	1
Cricket activities	2	2
	<u>5</u>	<u>4</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

9. STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£70,001 - £80,000	<u>1</u>	<u>-</u>

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	62,178	1,826	64,004
Charitable activities			
Cricket	115,759	-	115,759
Other trading activities	89,475	-	89,475
Investment income	21	-	21
Other income	75,913	-	75,913
Total	<u>343,346</u>	<u>1,826</u>	<u>345,172</u>
EXPENDITURE ON			
Charitable activities			
Cricket	<u>279,365</u>	<u>1,142</u>	<u>280,507</u>
Net gains on investments	<u>33,054</u>	<u>-</u>	<u>33,054</u>
NET INCOME	97,035	684	97,719
RECONCILIATION OF FUNDS			
Total funds brought forward	826,031	-	826,031
TOTAL FUNDS CARRIED FORWARD	<u>923,066</u>	<u>684</u>	<u>923,750</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

11. CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>					
At 1 October 2021	54,686	122,060	34,058	85,013	295,817
Additions	-	-	9,459	122,922	132,381
Disposals	-	-	-	(32,532)	(32,532)
	<u>54,686</u>	<u>122,060</u>	<u>43,517</u>	<u>175,403</u>	<u>395,666</u>
At 30 September 2022	54,686	122,060	43,517	175,403	395,666
<b>DEPRECIATION</b>					
At 1 October 2021	-	12,409	23,073	63,527	99,009
Charge for year	-	6,200	4,095	12,319	22,614
Eliminated on disposal	-	-	-	(32,206)	(32,206)
	<u>-</u>	<u>18,609</u>	<u>27,168</u>	<u>43,640</u>	<u>89,417</u>
At 30 September 2022	-	18,609	27,168	43,640	89,417
<b>NET BOOK VALUE</b>					
At 30 September 2022	<u>54,686</u>	<u>103,451</u>	<u>16,349</u>	<u>131,763</u>	<u>306,249</u>
At 30 September 2021	<u>54,686</u>	<u>109,651</u>	<u>10,985</u>	<u>21,486</u>	<u>196,808</u>

The cost of freehold property relates to the cost of land, which is not depreciated.

13. FIXED ASSET INVESTMENTS

	2022 £	2021 £
Shares	344,994	374,807
Cash held in Transact	7,650	8,146
	<u>352,644</u>	<u>382,953</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

13. FIXED ASSET INVESTMENTS - continued

Additional information as follows:

	Shares in group undertakings £	Listed investments £	Totals £
MARKET VALUE			
At 1 October 2021	1	374,806	374,807
Revaluations	-	(29,813)	(29,813)
At 30 September 2022	1	344,993	344,994
NET BOOK VALUE			
At 30 September 2022	1	344,993	344,994
At 30 September 2021	1	374,806	374,807
Historical cost of investments			
		2022	2021
		£	£
Historical cost at year end		341,946	341,946

The investments (at market value at the year end) that are held in the UK and outside the UK as follows:

	2022	2021
	£	£
United Kingdom	297,406	323,556
Ireland	47,587	51,250
	344,993	374,806

Cost or valuation at 30 September 2022 is represented by:

	Shares in group undertakings £	Listed investments £	Totals £
Valuation in 2020	-	(194)	(194)
Valuation in 2021	-	33,054	33,054
Valuation in 2022	-	(29,813)	(29,813)
Cost	1	341,946	341,947
	1	344,993	344,994

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

## 13. FIXED ASSET INVESTMENTS - continued

Investments (neither listed nor unlisted) were as follows:

	2022	2021
	£	£
Cash in Transact portfolio	<u>7,650</u>	<u>8,146</u>

The charity owns 100% of the issued share capital of Ealing Cricket & Social Club Limited, whose principal activities are the retail sale of goods and services to the members of this charity, Ealing Cricket Club and other activities to raise funds for Ealing Cricket Club.

The subsidiary donates its taxable profits to its parent charitable company, Ealing Cricket Club. The subsidiary made a payment for the use of the facilities owned by the Club, in the amount of £nil (2021: £11,640). The subsidiary owed the Club £186,459 as at 30 September 2022 (2021: £169,865).

## 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	1,591	5,944
Other debtors	1,996	37,454
EC&SC Intercompany account	186,459	169,865
VAT	2,794	1,131
Prepayments	6,416	5,078
Accrued income	12,334	80
	<u>211,590</u>	<u>219,552</u>

## 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	5,265	6,443
Social security and other taxes	4,212	617
Other creditors	49	4,532
PCC Intercompany account	70,411	81,275
Deferred income	6,560	54,609
Accrued expenses	28,411	12,684
	<u>114,908</u>	<u>160,160</u>



Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

## 16. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	923,066	46,344	969,410
Restricted funds			
Ian Goodridge	684	(171)	513
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	923,750	46,173	969,923
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	456,732	(380,575)	(29,813)	46,344
Restricted funds				
Ian Goodridge	-	(171)	-	(171)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	456,732	(380,746)	(29,813)	46,173
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	826,031	97,035	923,066
Restricted funds			
Ian Goodridge	-	684	684
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	826,031	97,719	923,750
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

## 16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	343,346	(279,365)	33,054	97,035
Restricted funds				
Sam Kelso	1,080	(1,080)	-	-
Ian Goodridge	746	(62)	-	684
	<u>1,826</u>	<u>(1,142)</u>	<u>-</u>	<u>684</u>
TOTAL FUNDS	<u>345,172</u>	<u>(280,507)</u>	<u>33,054</u>	<u>97,719</u>

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

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	826,031	143,379	969,410
Restricted funds			
Ian Goodridge	-	513	513
	<u>826,031</u>	<u>143,892</u>	<u>969,923</u>
TOTAL FUNDS	<u>826,031</u>	<u>143,892</u>	<u>969,923</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	800,078	(659,940)	3,241	143,379
Restricted funds				
Sam Kelso	1,080	(1,080)	-	-
Ian Goodridge	746	(233)	-	513
	<u>1,826</u>	<u>(1,313)</u>	<u>-</u>	<u>513</u>
TOTAL FUNDS	<u>801,904</u>	<u>(661,253)</u>	<u>3,241</u>	<u>143,892</u>

17. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company contributes to a pension scheme for four employees and another continuing scheme for one employee (defined contribution schemes). The cost for the year represents the charity's contribution to these schemes of £6,459 (2021: £6,223).

18. RELATED PARTY DISCLOSURES

Ealing Cricket Club, a charitable company incorporated in England & Wales under number 07625534 and charity registration no 1141973, is the parent company of Ealing Cricket & Social Club Limited, its wholly owned subsidiary, which in turn purchased the entire share capital of Premier Cricket Coaching Limited on 14 January 2016.

Ealing Cricket Club, and its immediate subsidiary company are both exempt from the requirement to prepare group accounts as they are both small companies at the head of small groups.

19. LEGAL STATUS OF THE CLUB

The club is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.

20. CONTROLLING PARTY

No one person or entity has control. The charity is managed by its Board of Directors and Trustees.

Detailed Statement of Financial Activities  
for the Year Ended 30 September 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	66,536	4,061
Donation from subsidiary	44,135	59,943
	<hr/>	<hr/>
	110,671	64,004
Other trading activities		
Sponsorships	23,390	25,284
Ground rental income	54,725	64,191
	<hr/>	<hr/>
	78,115	89,475
Investment income		
Interest receivable - trading	76	21
Charitable activities		
Subscriptions	108,818	97,975
Match fees income	14,449	9,388
Other income	141,936	8,396
	<hr/>	<hr/>
	265,203	115,759
Other income		
Government grants & subsidies	2,667	75,913
	<hr/>	<hr/>
Total incoming resources	456,732	345,172
EXPENDITURE		
Charitable activities		
Salaries and wages	62,042	115,980
Social security	12,872	8,895
Pensions	6,459	6,223
Rates and water	3,720	2,234
Insurance & security	4,851	3,320
Light and heat	2,451	1,654
Postage, stationery, telephone	1,904	2,147
Advertising	-	743
Sundries	10,746	2,575
Match, coaching and cricket	112,845	46,776
Corfton Road ground expenses	26,177	34,437
Carried forward	244,067	224,984

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Detailed Statement of Financial Activities  
for the Year Ended 30 September 2022

	2022 £	2021 £
Charitable activities		
Brought forward	244,067	224,984
Repairs and maintenance	73,557	3,789
Bank charges	5,284	3,038
Bad debts	-	3,400
Hanwell ground expenses	10,071	8,642
Popesfield ground expenses	15,738	14,000
Administrative services	4,888	4,235
Training Costs	-	185
Depreciation of Leasehold property	6,200	4,143
Depreciation of plant & machinery	4,095	2,870
Depreciation of fixtures & fittings	12,320	6,841
	<hr/>	<hr/>
	376,220	276,127
Other		
Loss on sale of tangible fixed assets	326	-
Support costs		
Governance costs		
Independent examination fee	4,200	4,380
	<hr/>	<hr/>
Total resources expended	380,746	280,507
	<hr/>	<hr/>
Net income before gains and losses	75,986	64,665
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	-	57
	<hr/>	<hr/>
Net income	<u>75,986</u>	<u>64,722</u>

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