

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2023
for
Ealing Cricket Club

Merchant & Co
Chartered Certified Accountants
2 Craven Road
Ealing
London
W5 2UA

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TRUSTEES	J C Grigg Secretary (Resigned as Chair 27.11.23) S J Scott (appointed 6.12.23) L R F Stoughton (appointed 6.12.23) M Turner (resigned 6.12.23) K C Martin (resigned 28.3.23) C W Wheeler C Artis (resigned 28.3.23) M D Grafton Treasurer P L Lewis Club Safeguarding Officer R Fisher President from 1.4.22 (resigned 6.12.23) D R Holt (appointed 9.11.23) S V Bose (appointed 6.12.23) G S J Fitzpatrick (appointed 6.12.23) D P Morrey (appointed 6.12.23) M Patel (appointed 6.12.23) R G White (appointed 6.12.23)
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REGISTERED OFFICE	Corfton Road Ealing London W5 2HS
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REGISTERED COMPANY NUMBER	07625534 (England and Wales)
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REGISTERED CHARITY NUMBER	1141973
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INDEPENDENT EXAMINER	Merchant & Co Chartered Certified Accountants 2 Craven Road Ealing London W5 2UA
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BANKERS	NatWest 1 The Mall Ealing London W5 2PL
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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 2023. 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.

After the vagaries of recent seasons, which had been impacted significantly by the COVID 19 crisis and all the restrictions that entailed, 2023 was perhaps our first full season that might be regarded as 'normal' in the post pandemic world. Levels of cricket activities remained relatively high in most areas, but there is no doubt that the economic fallout of the events of recent years had an affect on the Club's activities in 2023.

In Senior Cricket, ECC again 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 Cricket Women's League and the Chess Valley League.

The Junior Cricket section, which had approximately 570 members in 2023, aged between 5 and 17 in 29 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 Junior 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.

The number of children involved in our Junior cricket activities did decrease somewhat during the year, in part due to the ability of families to travel far more easily and also by the economic pressures that so many are facing in the current environment. For our part, the Club has continued to seek to expand the broad range of opportunities for our Junior members to develop as cricketers.

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, our Junior cricket activities has expanded considerably and as a result we have needed to expand our playing facilities. Our three grounds - Corfton Road, Popesfield and Brentfield - are all in regular use throughout the summer, but are not sufficient for our current needs. In 2024, we will again need to hire additional playing facilities to cater for all of our planned activities. And we continue to look actively at acquiring, on a long term basis, 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, our comprehensive winter training programme for our Junior Cricketers has been very popular. When there is sufficient demand, 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 has for many years actively engaged with a number of local schools where we assist the development of cricket in the schools. We have also hosted 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 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

2023 was another successful year for our teams.

In Senior Cricket, our 1st XI, finished 6th in the Middlesex County Cricket Premier League (slightly better than in 2022), but we did manage to win the Middlesex Cup twice, beating Stanmore in the postponed 2022 Final played in May 2023 and beating Acton in the 2023 Final in September 2023. We also made it to the Semi Finals of the Middlesex T20 Cup, losing to eventual winners, Twickenham, in a tied match with the result decided on a countback. The 2nd XI finished 8th in their division, narrowly avoiding relegation by beating Stanmore on the last day of the season. Our 3rd XI, having won the League in 2022 were unfortunately relegated, but we hope will come back stronger in 2024. Our 4th XI made it back to back titles, but unfortunately, both Ealing Hanwellians 1st and 2nd XIs were both relegated. Our Women's 1st XI won the Sheila Hill division of the Middlesex Cricket Women's League.

In Junior Cricket, continuing the superb results seen in recent years we had the most successful Junior season in the Club's history. The highlight was the U13 Boys being National champions, but we are also Middlesex Champions with the U10 Boys, U13 Boys (League and Cup), U14 Boys, U15 Boys, U11 Girls (League and Cup) and U13 Girls (League and Cup). Out of the total of 18 County wide competitions that we entered, we won 9 and were losing finalists or runners up in 5 others. All of our Boys and Girls teams won their local Area Division 1 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.

We continue to look for opportunities to improve and expand our facilities.

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.

At the 2022 AGM, the Trustees foreshadowed that there would be a review of the composition of the Board of Trustees which was likely to lead to the appointment of a number of new Trustees. Subsequent to the AGM, James Grigg informed the Trustees in September 2023 that he intended to retire as Chair of Trustees. This, together with the appointment in November 2023 of David Holt as the new Chair of Trustees, has had the effect of accelerating the changes to the Trustees.

Following David Holt's appointment as the new Chair of Trustees, a number of new Trustees - Greg Fitzpatrick, Dominic Morrey, Mitul Patel, Shilpa Patel, Steve Scott, Luke Stoughton and Robbie White - were all appointed as Trustees of the Club in December 2023. At the same time, Bob Fisher and Martin Turner retired as Trustees, albeit Bob remains President of the Club, and James Grigg has indicated that he will retire as Secretary of the Club and as a Trustee at the forthcoming AGM.

Each of the new Trustees adds a significant wealth of experience, passion and expertise to the role that will help drive the Club forward. The diverse skills across this group will add value to all areas of the Club to help continue it in the right direction.

The Trustees would also like to take this opportunity to thank Bob Fisher and Martin Turner, who both retired as Trustees in December 2023 to help accommodate the appointment of the new Trustees, and James Grigg, who will leave the Trustees at this year's AGM.

Bob is a legend at Ealing Cricket Club and no words can adequately do justice to his contribution to the Club. He started as a Junior at the Club in 1955 and has played at virtually every level. He was Club captain in three different spells, has been a Committee member for longer than anyone can remember and was appointed President in 2022 when John Poore retired. His appointment as a Life Member was announced at the Club's 150th Anniversary Dinner at Lord's in March 2022. He remains President of the Club, despite stepping down as a Trustee. And his contribution to cricket outside of the Club has also been recognised with his recent appointment as President of the Club Cricket Conference. He is also a Hon. Vice President of the Middlesex County Cricket League.

Martin initially joined the Club as a Junior parent - his son, Sam, was an outstanding Junior at the Club (Colt of the Year in 2015) - and Martin soon became an Junior Age Group Manager and his team enjoyed considerable success over many years. He became a Trustee in 2014 and has been an excellent servant of the Club in the last 10 years. For a long period, he was Membership Secretary, dealing in particular with all the Junior registrations. He was also instrumental in the sale of the Club's flat in Woodville Road in 2019, which has placed the Club in a very strong financial position. More recently, Martin oversaw the refurbishment of the pavilion at Corfton Road following subsidence damage.

STRUCTURE, GOVERNANCE AND MANAGEMENT

James Grigg originally joined the Club as a Junior parent in 2007. He has been involved in many aspects of the Club since then.

He was appointed Treasurer in 2009 and oversaw the Club's conversion to charitable status in 2011. In 2019, James became Secretary of the Club and, for a period, was both Secretary and Treasurer. In 2022, he was appointed Chair of the Trustees, following John Poore's retirement, while remaining Secretary.

He became a Junior Age Group Manager in our Girls section in 2010 and ended up running the entire Girls section and started our Ladies team in 2015. In 2012, he took over the management of all of our Junior Cricket activities and, since then, the Club has been awarded the Victor Ludorum trophy as the Champion Junior Club in Middlesex on 6 occasions.

Outside of the Club, James acted as Ealing Borough Cricket Lead for many years, only stepping down in 2021, and was actively involved in London Youth Games Indoor Cricket for both Boys and Girls, also over a period of more than 10 years. James has been Vice Chair of the Central Area of the Middlesex Junior Cricket Association (MJCA) and was recently appointed as Chairman of the MJCA Cricket Committee. In 2022, James received an award for Outstanding Contribution to Sport at the Ealing Sports Awards.

James has continued to play an important role, particularly in relation to our Junior Cricket activities, over the past few months to help me and the other new Trustees to get up to speed and in our planning for the coming season.

The Trustees cannot thank Bob, Martin and James enough for the work they have done over the years and the assistance they have provided in the current period of transition. And I am very pleased that all have expressed their interest to continue supporting the Club in any way they can.

As required by the Articles of Association, all the new Trustees, who were appointed in November and December 2023, are standing for re-election at the AGM and Colin Wheeler will retire by rotation and is also offering himself 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.

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 safeguarding 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 2023, Total Incoming Resources were £262,785 (2022: £456,732), Total Resources Expended were £361,979 (2022: £380,746) and a realised gain of £nil (2022: £nil) leaving Net Outgoing Resources of £99,194 (2022 Net Incoming Resources: £75,986). There was an unrealised gain on investments of £26,994 (2022: loss £29,813).

Activities for Generating Funds of £102,852 (2022: £78,114) comprised Sponsorship and Ground Rental income. Sponsorship revenue of £20,882 (2022: £23,389). Ground Rental income of £81,970 (2022: £54,725) 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.

Donations and legacies amounted to £1,169 (2022: £110,672). This comprised external donations and grants of £1,169 (2022: £66,537) and payments received from subsidiaries of £nil (2022: £44,135). Donations in support of our new nets were the vast majority of the external donations and grants in 2022.

As in 2022, 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, usually donates all of its profits for the year to Ealing Cricket Club. No donation was made by Premier Cricket Coaching Limited in 2023 as the company made losses during the year; in 2022 it donated £44,135 to Ealing Cricket Club.

Incoming Resources from Charitable Activities of £157,747 (2022: £265,203) were, in part, members' subscriptions of £107,901 (2022: £108,818), but also included the proceeds of significant insurance claims of £15,914 (2022: £125,084). These insurance 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 in 2023 and in 2022.

The Club received £nil (2022: £2,667) in Government grants and furlough claims related to the Covid-19 pandemic. The principal elements of Resources Expended on Charitable Activities of £361,979 (2022: £380,746) were Match, Cricket & Coaching costs £86,534 (2022: £112,845), Salaries £98,389 (2022: £81,373), Ground Expenses £54,929 (2022: £51,986) and Repairs and Maintenance £54,966 (2022: £73,557). The higher Repairs and Maintenance expenditure in 2023 and in 2022 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 2023 of £127,166 (2022: £214,348) and investments of £379,414 (2022: £352,644). In addition, Ealing Cricket & Social Club Limited, which, as at 30 September 2023, owed the Club £139,971 (2022: £186,459) and had cash reserves of £69,648 (2022: £107,019).

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 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.

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 1 March 2024 and signed on its behalf by:

D R Holt - 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 2023.

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 member of the Association of Chartered Certified Accountants, 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Ketan Ramesh Patel FCCA

Merchant & Co
2 Craven Road
Ealing
London
W5 2UA

1 March 2024

Statement of Financial Activities
for the Year Ended 30 September 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,169	-	1,169	110,672
Charitable activities					
Cricket		157,747	-	157,747	265,203
Other trading activities	3	102,852	-	102,852	78,114
Investment income	4	1,017	-	1,017	76
Other income	5	-	-	-	2,667
Total		262,785	-	262,785	456,732
EXPENDITURE ON					
Charitable activities	6				
Cricket		361,851	128	361,979	380,420
Other		-	-	-	326
Total		361,851	128	361,979	380,746
Net gains/(losses) on investments		26,994	-	26,994	(29,813)
NET INCOME/(EXPENDITURE)		(72,072)	(128)	(72,200)	46,173
RECONCILIATION OF FUNDS					
Total funds brought forward		969,410	513	969,923	923,750
TOTAL FUNDS CARRIED FORWARD		897,338	385	897,723	969,923

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	282,293	385	282,678	306,249
Investments	13	379,414	-	379,414	352,644
		<u>661,707</u>	<u>385</u>	<u>662,092</u>	<u>658,893</u>
CURRENT ASSETS					
Debtors	14	160,222	-	160,222	211,590
Cash at bank		127,166	-	127,166	214,348
		<u>287,388</u>	<u>-</u>	<u>287,388</u>	<u>425,938</u>
CREDITORS					
Amounts falling due within one year	15	(51,757)	-	(51,757)	(114,908)
		<u>235,631</u>	<u>-</u>	<u>235,631</u>	<u>311,030</u>
NET CURRENT ASSETS					
		<u>235,631</u>	<u>-</u>	<u>235,631</u>	<u>311,030</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		897,338	385	897,723	969,923
		<u>897,338</u>	<u>385</u>	<u>897,723</u>	<u>969,923</u>
NET ASSETS		<u>897,338</u>	<u>385</u>	<u>897,723</u>	<u>969,923</u>
FUNDS	16				
Unrestricted funds				897,338	969,410
Restricted funds				385	513
				<u>897,723</u>	<u>969,923</u>
TOTAL FUNDS				<u>897,723</u>	<u>969,923</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 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

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 1 March 2024 and were signed on its behalf by:

D R Holt - 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 2023

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

	2023	2022
	£	£
Donations	1,169	66,537
Donation from subsidiary	-	44,135
	<u>1,169</u>	<u>110,672</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Sponsorships	20,882	23,389
Ground rental income	81,970	54,725
	<u>102,852</u>	<u>78,114</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable - trading	1,017	76
	<u> </u>	<u> </u>

5. OTHER INCOME

	2023	2022
	£	£
Government grants & subsidies	-	2,667
	<u> </u>	<u> </u>

During the year ended 30 September 2023, the Club received £nil (2022: £2,667) of Government grants as a result of the Covid-19 pandemic and £nil (2022: £nil) from the Coronavirus Job Retention Scheme.

During the year ended 30 September 2023, the club received £15,914 (2022: £125,084) of insurance monies in relation to subsidence.

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Cricket	357,389	4,590	361,979
	<u> </u>	<u> </u>	<u> </u>

7. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	25,071	22,614
Deficit on disposal of fixed assets	-	326
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	76,547	62,042
Social security costs	15,602	12,872
Other pension costs	6,240	6,459
	<u>98,389</u>	<u>81,373</u>

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

	2023	2022
Groundstaff	1	1
Management and administration	1	2
Cricket activities	3	2
	<u>5</u>	<u>5</u>

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

	2023	2022
£60,001 - £70,000	1	-
£70,001 - £80,000	-	1
	<u>1</u>	<u>1</u>

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	110,672	-	110,672
Charitable activities			
Cricket	265,203	-	265,203
Other trading activities	78,114	-	78,114
Investment income	76	-	76
Other income	2,667	-	2,667
Total	<u>456,732</u>	<u>-</u>	<u>456,732</u>
EXPENDITURE ON			
Charitable activities			
Cricket	380,249	171	380,420
Other	326	-	326

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	380,575	171	380,746
Net gains/(losses) on investments	(29,813)	-	(29,813)
NET INCOME/(EXPENDITURE)	46,344	(171)	46,173
RECONCILIATION OF FUNDS			
Total funds brought forward	923,066	684	923,750
TOTAL FUNDS CARRIED FORWARD	969,410	513	969,923

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 £
COST					
At 1 October 2022	54,686	122,060	43,517	175,403	395,666
Additions	-	-	-	1,500	1,500
At 30 September 2023	54,686	122,060	43,517	176,903	397,166
DEPRECIATION					
At 1 October 2022	-	18,609	27,168	43,640	89,417
Charge for year	-	6,200	4,087	14,784	25,071
At 30 September 2023	-	24,809	31,255	58,424	114,488
NET BOOK VALUE					
At 30 September 2023	54,686	97,251	12,262	118,479	282,678
At 30 September 2022	54,686	103,451	16,349	131,763	306,249

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

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

13. FIXED ASSET INVESTMENTS

	2023	2022
	£	£
Shares	371,988	344,994
Cash held in Transact	7,426	7,650
	<u>379,414</u>	<u>352,644</u>

Additional information as follows:

	Shares in group undertakings £	Listed investments £	Totals £
MARKET VALUE			
At 1 October 2022	1	344,993	344,994
Revaluations	-	26,994	26,994
	<u>1</u>	<u>371,987</u>	<u>371,988</u>
At 30 September 2023	1	371,987	371,988
NET BOOK VALUE			
At 30 September 2023	<u>1</u>	<u>371,987</u>	<u>371,988</u>
At 30 September 2022	<u>1</u>	<u>344,993</u>	<u>344,994</u>

Historical cost of investments

	2023	2022
	£	£
Historical cost at year end	<u>341,946</u>	<u>341,946</u>

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

	2023	2022
	£	£
United Kingdom	323,948	297,406
Ireland	48,039	47,587
	<u>371,987</u>	<u>344,993</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

13. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 30 September 2023 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)
Valuation in 2023	-	26,994	26,994
Cost	1	341,946	341,947
	<u>1</u>	<u>371,987</u>	<u>371,988</u>

Investments (neither listed nor unlisted) were as follows:

	2023 £	2022 £
Cash in Transact portfolio	<u>7,426</u>	<u>7,650</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 £15,000 (2022: £30,000). The subsidiary owed the Club £139,971 as at 30 September 2023 (2022: £186,460).

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	9,192	1,591
Other debtors	2,212	1,996
EC&SC Intercompany account	139,971	186,459
VAT	-	2,794
Prepayments	7,927	6,416
Accrued income	920	12,334
	<u>160,222</u>	<u>211,590</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	5,469	5,265
Social security and other taxes	3,249	4,212
VAT	2,004	-
Other creditors	49	49
PCC Intercompany account	12,905	70,411
Deferred income	5,780	6,560
Accrued expenses	22,301	28,411
	<u>51,757</u>	<u>114,908</u>

16. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	969,410	(72,072)	897,338
Restricted funds			
Ian Goodridge	513	(128)	385
	<u>969,923</u>	<u>(72,200)</u>	<u>897,723</u>

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	262,785	(361,851)	26,994	(72,072)
Restricted funds				
Ian Goodridge	-	(128)	-	(128)
	<u>262,785</u>	<u>(361,979)</u>	<u>26,994</u>	<u>(72,200)</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

16. MOVEMENT IN FUNDS - continued

Comparatives for 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
TOTAL FUNDS	923,750	46,173	969,923

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	456,732	(380,575)	(29,813)	46,344
Restricted funds				
Ian Goodridge	-	(171)	-	(171)
TOTAL FUNDS	456,732	(380,746)	(29,813)	46,173

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

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	923,066	(25,728)	897,338
Restricted funds			
Ian Goodridge	684	(299)	385
TOTAL FUNDS	923,750	(26,027)	897,723

16. MOVEMENT IN FUNDS - continued

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	719,517	(742,426)	(2,819)	(25,728)
Restricted funds				
Ian Goodridge	-	(299)	-	(299)
TOTAL FUNDS	719,517	(742,725)	(2,819)	(26,027)

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 £6,240 (2022: £6,459).

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. ULTIMATE CONTROLLING PARTY

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

20. 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.

Detailed Statement of Financial Activities
for the Year Ended 30 September 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,169	66,537
Donation from subsidiary	-	44,135
	<hr/> 1,169	<hr/> 110,672
Other trading activities		
Sponsorships	20,882	23,389
Ground rental income	81,970	54,725
	<hr/> 102,852	<hr/> 78,114
Investment income		
Interest receivable - trading	1,017	76
Charitable activities		
Subscriptions	107,901	108,818
Match fees income	16,443	14,449
Other income	33,403	141,936
	<hr/> 157,747	<hr/> 265,203
Other income		
Government grants & subsidies	-	2,667
	<hr/>	<hr/>
Total incoming resources	262,785	456,732
EXPENDITURE		
Charitable activities		
Salaries and wages	76,547	62,042
Social security	15,602	12,872
Pensions	6,240	6,459
Rates and water	1,504	3,720
Insurance & security	4,900	4,851
Light and heat	3,517	2,451
Postage, stationery, telephone	2,243	1,904
Sundries	15,423	10,746
Match, coaching and cricket	86,534	112,845
Corfton Road ground expenses	28,478	26,177
Repairs and maintenance	54,966	73,557
Carried forward	295,954	317,624

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Detailed Statement of Financial Activities
for the Year Ended 30 September 2023

	2023 £	2022 £
Charitable activities		
Brought forward	295,954	317,624
Bank charges	4,662	5,284
Hanwell ground expenses	15,357	10,071
Popesfield ground expenses	11,094	15,738
Administrative services	5,251	4,888
Depreciation of Leasehold property	6,200	6,200
Depreciation of plant & machinery	4,087	4,095
Depreciation of fixtures & fittings	14,784	12,320
	<hr/>	<hr/>
	357,389	376,220
Other		
Loss on sale of tangible fixed assets	-	326
Support costs		
Governance costs		
Independent examination fee	4,590	4,200
	<hr/>	<hr/>
Total resources expended	361,979	380,746
	<hr/>	<hr/>
Net (expenditure)/income	(99,194)	75,986
	<hr/>	<hr/>

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