

Moorside Cricket & Bowling Club

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020**

**MOORSIDE CRICKET
& BOWLING CLUB**



**WRIGLEY PARTINGTON
Chartered Accountants
Sterling House
501 Middleton Road
Chadderton
Oldham
OL9 9LY**

Moorside Cricket & Bowling Club
31 OCTOBER 2020

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**MOORSIDE CRICKET AND BOWLING CLUB
YEAR ENDED 31 OCTOBER 2020**

TRUSTEES' REPORT

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31st October 2020.

Reference and administrative details

Company number: 8464614

Charity number: 1153119

Trustees: David Bowerman
Thomas Boyle
Peter Broadhurst
Antonia Diggle (Appointed 13/08/2020)
Steven Egerton
Raymond Entwistle
Paul Gardner
Terence Harmstone
Linda Mitchell
Timothy Mitchell
Louise Nathan (Appointed 13/08/2020)
Dennis Shawcross
David Topham (Resigned 18/12/2019)
Thomas Walsh
Gareth Woolley

Company Secretary Timothy Mitchell

Club Secretary David Bowerman

Registered Office: The Trevor Bland Pavilion
Turf Pit Lane
Moorside
Oldham
OL4 2ND

Independent Examiner: David Ducie
Wrigley Partington
Chartered Accountants
Sterling House
501 Middleton Road, Chadderton
Oldham, OL9 9LY

Bankers: NatWest
Oldham Branch
10 Yorkshire Street
Oldham, OL1 1QT

Legal Advisers: North Ainley Solicitors
34/36 Clegg Street, Oldham, OL1 1PS

Moorside Cricket & Bowling Club
YEAR ENDED 31 OCTOBER 2020

TRUSTEES' REPORT (Cont.)

Structure, Governance and Management

Governing document

Moorside Cricket and Bowling Club was incorporated as a company limited by guarantee on 27th March 2013. Subsequently, it was registered as a charity with the Charity Commission on 30th July 2013. On 31st October 2020, it had approximately 370 members.

Appointment of trustees

As set out in the company articles, there can be a minimum of seven and a maximum of fourteen trustees. At this, the seventh annual general meeting, one third of the directors retire from office or, if their number is not a multiple of three, the number nearest to one-third, must retire from office. As two directors were appointed during the year, they will automatically retire and seek reappointment by the members. Members are invited to nominate trustees prior to the AGM. Generally, trustees have been involved with the charity for some time and are aware of their rights and obligations as trustees and they are made aware of the plans and financial position of the charity upon appointment.

Organisation

The board of trustees aims to meet at least twelve times per year, or more as business requires; all major decisions, both financial and non-financial, are discussed at these meetings before being put into effect. Due to the restrictions associated with the Covid-19 pandemic, the frequency of meetings was reduced. However, trustees remained in communication through email.

Subsidiaries

The Charity has a wholly owned subsidiary: Moorside C&BC Community Interest Company (CIC) which was incorporated on 28th October 2013. Moorside C&BC CIC was established to carry out commercial trading activities chiefly: the operation of the social facilities of the Club; its bar; and the hosting and organisation of entertainment for the Club's members and the local community. Any surpluses generated by the subsidiary are covenanted, through gift-aid, to the charity.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and this review is regularly updated at trustees' meetings. Where appropriate, systems or procedures have been established to mitigate the risks, both financial and non-financial.

Objects and activities

The Objects of the Charity are specifically restricted to the following:

- i. the promotion, encouragement and organisation of all-age community participation in healthy recreation and sporting activity for the benefit of the inhabitants of the village of Moorside, Oldham; the Metropolitan District of Oldham; and the surrounding areas;
- ii. the advancement of the education of children and young people undergoing and not undergoing full-time education through participation in active sport;
- iii. the relief of old age through the promotion of physical activity for elderly people; and
- iv. the provision and maintenance of public recreational facilities for the playing of crown green bowls, cricket and other sports in the interests of social welfare.

This provision may be amended, only, by special resolution and then only with the prior, written consent of the Charity Commission.

Achievements and performance

Due to the restrictions imposed by HM Government and National Sport Governing Bodies because of the Covid-19 pandemic, the Trustees are only able to report on very limited competitive and non-competitive sporting activities.

**Moorside Cricket & Bowling Club
YEAR ENDED 31 OCTOBER 2020**

TRUSTEES' REPORT (Cont.)

Crown Green Bowls

During the 2020 season, the British Crown Green Bowling Association advised all national and local Bowls leagues to suspend all competitions and leagues for the 2020 season. During “lockdown” and after the Club was allowed to open in July, a number of Club members used the bowling green for recreational purposes. They ensured that this was done safely, observing the guidance on sanitisation and social distancing throughout.

Cricket

All league cricket was suspended until late July. The Greater Manchester Cricket League (GMCL) suspended the normal league structure and established geographically local leagues to reduce travelling. The Club entered a 1st XI Saturday Team and a 2nd XI Sunday team; and entered and came top of the local weekday evening 15 over competition as “Moorside Mavericks” without losing a match. Outcomes for the Saturday and Sunday competitions were as follows:

1 st XI	League Winners 2020
Moorside Mavericks (GMCL15)	League Winners 2020
2 nd XI	Runners-Up 2020

The Club was pleased to acknowledge sponsorship from local businesses. All three senior men’s teams benefited from kit sponsorship again in 2020.

The women’s cricket section continued to expand. Although regular practice sessions took place from mid-June, there was some limited opportunity for competitive cricket. The level of enthusiasm amongst the squad was high and they looked forward to a possible winter indoor competition. Kit sponsorship was already in place ready for the season; and the Club is grateful to the four companies involved.

Junior Cricket was similarly affected by the restrictions. No competitive cricket was played but evening practice sessions resumed in August. Maintaining the interest and commitment of children aged 6-14 is always a challenge and we welcomed the assistance of senior women players to kickstart practice sessions again.

Capital Renewals

The development of the Club’s facilities was impossible due to significantly reduced income during the year.

Communications

The Club’s website, using the *Pitchero* cricket website programme, continues to provide news and information including club news, social events, match reports and photographs. The Club’s Facebook page continues to be very successful as a means of communication with over 1,000 “likes” reached during the summer.

Plans for future periods

There is a clearly recognised need to sustain and expand the numbers of children and young people engaged in cricket through practice, coaching and competitive matches. The trustees are encouraged by the interest shown in the newly established women’s Cricket section and will support its expansion in the coming years. As always, the Trustees will concentrate on the charity’s objectives and activities. The Trustees are mindful of the Charity Commission guidance on public benefit and are confident that the work of the charity fulfils the public benefit test. The charity’s trustees continue to be especially grateful to its volunteers who work tirelessly for it.

**Moorside Cricket & Bowling Club
YEAR ENDED 31 OCTOBER 2020**

TRUSTEES' REPORT (Cont.)

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It had established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be approximately equal to six months' expenditure having regard also to any contingencies that might arise and any possible downturn in income. Despite a very difficult year, financially, the trustees have been able to sustain this position.

Trustees' responsibilities

Charity law requires the trustees to prepare accounts that give a true and fair view of the state of affairs of the charity and of its income and expenditure for the financial year. In doing so, the trustees are required: to select suitable accounting policies and apply them consistently; observe the methods and principles of the Charities SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and prepare the accounts on the going-concern basis unless it is inappropriate to presume that the charity will continue in operation. The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trevor Bland Pavilion
Turf Pit Lane
Moorside, Oldham, Lancashire, OL4 2ND

By Order of the Board of Trustees



Timothy Robert Mitchell,
Company Secretary
Dated: 08/02/2021

Moorside Cricket & Bowling Club
YEAR ENDED 31 OCTOBER 2020

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MOORSIDE CRICKET & BOWLING CLUB

I report on the accounts of the company for the year ended 31 October 2020 which are set out on pages 6 - 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the charity and a comparison of the financial accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with the Companies Act 2006 section 386; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 section 396 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Ducie BSc FCA
WRIGLEY PARTINGTON
Chartered Accountants

Sterling House
501 Middleton Road
Chadderton
Oldham
OL9 9LY

Dated: 08/02/2021

Moorside Cricket & Bowling Club

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2020

	Notes	31.10.20 £	31.10.19 £
<u>INCOMING RESOURCES</u>			
Incoming resources from generated funds:			
Voluntary income:			
Donations and Gifts		3,618	21,028
Member subscriptions including Gift Aid		9,326	9,294
	2	<u>12,944</u>	<u>30,322</u>
Activities for generating funds:			
Gate receipts and general fundraising		-	2,770
Facility hire		264	1,559
Lottery, raffles etc		624	1,131
Bowls		707	-
Parties and entertainment		-	-
		<u>1,595</u>	<u>5,460</u>
Investment income:			
Interest received		1	1
Incoming resources from charitable activities:			
Grant - Junior Cricket		-	4,461
Other grants		12,550	-
		<u>27,090</u>	<u>40,244</u>
Total incoming resources		<u>27,090</u>	<u>40,244</u>
<u>RESOURCES EXPENDED</u>			
Costs of generating funds:			
Costs of generating voluntary income	3	-	-
Charitable activities	3	18,766	29,534
Governance	3	1,320	1,125
	3	<u>20,086</u>	<u>30,659</u>
Total resources expended		<u>20,086</u>	<u>30,659</u>
Net incoming/(outgoing) resources before other recognised gains and losses		7,004	9,585
Other recognised gains/(losses):			
Profit/(loss) on investments		-	-
Reconciliation of funds:			
Total funds brought forward		141,330	131,745
Total funds carried forward		<u>148,334</u>	<u>141,330</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The accompanying notes are an integral part of this statement of financial activities.

Moorside Cricket & Bowling Club

BALANCE SHEET AS AT 31 OCTOBER 2020

	Notes	31.10.2020 £	31.10.2019 £
Tangible Fixed Assets	6	288,221	295,885
Investments	7	<u>1</u>	<u>1</u>
		288,222	295,886
Current Assets			
Sundry Debtors and Prepayments		-	-
Cash at Building Society		-	-
Cash at Bank and in hand		<u>3,324</u>	<u>2,062</u>
		<u>3,324</u>	<u>2,062</u>
Current Liabilities			
Bank loan due within one year		7,300	7,300
Sundry Creditors, Accruals and Deferred Income		<u>4,045</u>	<u>9,961</u>
		<u>11,345</u>	<u>17,261</u>
Net Current Assets		<u>(8,021)</u>	<u>(15,199)</u>
		280,201	280,687
Less: Long Term Liabilities			
Bank and ECB loans	8	(34,088)	(37,734)
Deferred grant	9	<u>(97,779)</u>	<u>(101,623)</u>
Net Assets		<u>148,334</u>	<u>141,330</u>
Funds			
Unrestricted Funds:			
General Fund	10	<u>148,334</u>	<u>141,330</u>

For the year ended 31st October 2020 the company was entitled to exemption under s.477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the period in question in accordance with s.476 of the Companies Act 2006.

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

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

The financial statements were approved by the board on 8th February 2020 and signed on its behalf by



..... R Entwistle

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2020

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

The charity meets the definition of a public benefit entity as defined by FRS102.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and that have not been designated for other purposes.

Restricted funds are funds subject to specific restrictions imposed by donors or the purpose of the appeal. At present all funds are unrestricted.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of gifts, donations and membership fees and is included in full in the SOFA upon receipt.

Income from grants is recognised when entitlement is certain and any conditions attached to receipt of the grant are wholly within the control of the Club. Capital grants are released to income as the assets to which they relate are depreciated.

Any assets donated to the Club are included at their estimated value where the amounts involved are material, reasonably quantifiable and measurable. No value has been attributed to the contribution of the members acting as volunteers in assisting in the staging of games and events.

Investment income is included when receivable.

Moorside Cricket & Bowling Club

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2020

1. ACCOUNTING POLICIES (continued)

Resources expended

Expenditure is accounted for on an accruals basis and is reported as part of the expenditure to which it relates:

Ground and cricket expenditure relates to the direct costs of maintaining the cricket pitch and bowling green and the other land and outbuildings owned by the Club. It also includes the incidental costs arising from staging matches.

Charitable expenditure includes the depreciation of the tangible fixed assets owned by the Club and set off against this is the release of any capital grant funding received in respect of the acquisition of certain fixed assets.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to the strategic management of the charity.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation of fixed assets is calculated to write off their cost less any residual value over their estimated useful lives as follows:

Land and Buildings	1% straight line
Cricket equipment	33% straight line
Fixtures and equipment	20% straight line

Moorside Cricket & Bowling Club

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2020

2	Donations and gifts	31.10.20 £	31.10.19 £
	Donated assets	-	-
	Local Giving and other donations	1,286	5,178
	Donation from subsidiary company	-	12,950
	Sponsorship	2,332	2,900
		<hr/> 3,618	<hr/> 21,028
	Member subscriptions including Gift Aid	9,326	9,294
		<hr/> 12,944	<hr/> 30,322

A corresponding amount of expenditure in relation to the value of donated assets has been included in the following resources expended categories:

Fixed assets (net of depreciation)	-	-
Mortgage	-	-
Current assets	-	-
Grant	-	-
	<hr/> -	<hr/> -

3 Resources expended:

Charitable activities:		
Insurance	307	237
Ground expenses	3,300	2,714
Cricket expenses	6,560	9,039
Bowls expenses	2,643	3,243
Depreciation on property	2,867	2,867
Depreciation on fixtures and equipment	4,797	4,796
Depreciation on cricket equipment	-	506
Release of capital grant	(3,844)	(3,844)
Mortgage interest	1,828	1,968
Junior Cricket grant funded coaching	-	4,467
Legal and professional	28	1,425
Donations and sundry expenses	280	2,116
	<hr/> 18,766	<hr/> 29,534

Governance:		
Independent examiner fee	1,320	1,125
	<hr/> 1,320	<hr/> 1,125

Total	<hr/> 20,086	<hr/> 30,659
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Moorside Cricket & Bowling Club

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2020 (continued)

4 Staff Costs

There were no employees during the year (2019: none).

5 Taxation

As a charity, Moorside Cricket & Bowling Club is exempt from tax on income and gains to the extent that they are applied to its charitable objectives. No provision for tax is therefore considered necessary.

6 Tangible Fixed Assets

	Land & Buildings	Plant Fixtures & Fittings	Cricket Equip.	Total
Cost				
At 1 November 2019	286,719	65,366	11,639	363,724
Additions/Improvements	-	-	-	-
Disposals	-	-	-	-
At 31 October 2020	<u>286,719</u>	<u>65,366</u>	<u>11,639</u>	<u>363,724</u>
Depreciation				
At 1 November 2019	29,645	26,556	11,638	67,839
Charge for Year	2,867	4,797	-	7,664
Disposals	-	-	-	-
At 31 October 2020	<u>32,512</u>	<u>31,353</u>	<u>11,638</u>	<u>75,503</u>
Net Book Value				
At 31 October 2020	<u>254,207</u>	<u>34,013</u>	<u>1</u>	<u>288,221</u>
At 31 October 2019	<u>257,074</u>	<u>38,810</u>	<u>1</u>	<u>295,885</u>

7 Investments

31.10.20 **31.10.19**
£ £

The company owns the whole of the issued share capital in Moorside C&BC CIC.

Cost of investment	<u>1</u>	<u>1</u>
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The above investment represents 1 ordinary £1 share

8 Bank Loan

31.10.20 **31.10.19**
£ £

ECB loan	3,750	5,000
Term loan with Nat West bank amount due after one year	<u>37,638</u>	<u>40,034</u>
	<u>41,388</u>	<u>45,034</u>

Moorside Cricket & Bowling Club

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2020 (continued)

9	Deferred capital grant	31.10.20	31.10.19
		£	£
	Grant brought forward	101,623	79,856
	Grants received in the year	-	25,611
	Released to SOFA in the year	(3,844)	(3,844)
	Grant carried forward	<u>97,779</u>	<u>101,623</u>

10 Analysis of net assets by fund

	Unrestricted funds			
	General	Designated	Restricted	Total
Tangible fixed assets	288,221	-	-	288,221
Investments	1	-	-	1
Net current assets/(liabilities)	(8,021)	-	-	(8,021)
Long term liabilities	<u>(131,867)</u>	<u>-</u>	<u>-</u>	<u>(131,867)</u>
	<u>148,334</u>	<u>-</u>	<u>-</u>	<u>148,334</u>

11 Related party transactions

When required Trustees advance funds to the charity to assist in specific purchases, usually relating to equipment or similar items, to aid cashflow. The advances are repaid as quickly as possible. There was a balance owing to a trustee at 31st October 2019 which was repaid in full during the year. There were no outstanding balances at 31st October 2020.

Moorside Cricket & Bowling Club

The following page does not form part of the statutory accounts

Moorside Cricket & Bowling Club

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 OCTOBER 2020

	31.10.20	31.10.19
	£	£
Voluntary income		
Donated assets transferred in	-	-
General donations	1,286	5,178
Donation from subsidiary company	-	12,950
Sponsorship	2,332	2,900
Member subscriptions including Gift Aid	9,326	9,294
	<u>12,944</u>	<u>30,322</u>
Activities for generating funds		
Gate receipts and general fundraising	-	2,770
Facility hire	264	1,559
Lottery, raffles etc	624	1,131
Bowls	707	-
Parties and entertainment	-	-
Incoming resources from charitable activities		
Grants	12,550	4,461
Bank interest	1	1
Total incoming resources	<u>27,090</u>	<u>40,244</u>
Costs of generating funds		
Insurance and admin costs	307	237
Ground expenses	3,300	2,714
Cricket expenses	6,560	9,039
Bowls expenses	2,643	3,243
Depreciation on property	2,867	2,867
Depreciation on fixtures and equipment	4,797	4,796
Depreciation on cricket equipment	-	506
Release of capital grant	(3,844)	(3,844)
Mortgage interest	1,828	1,968
Awards for All coaching	-	4,467
Accountancy	1,320	1,125
Legal and professional	28	1,425
Donations and sundry expenses	280	2,116
	<u>20,086</u>	<u>30,659</u>
Surplus/(deficit) for the year	<u>7,004</u>	<u>9,585</u>