

**MOORSIDE CRICKET & BOWLING CLUB
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021**



**PARKER WHITWOOD LTD
ACCOUNTANTS
OLD LLOYDS CHAMBERS
139-141 MANCHESTER ROAD
ALTRINCHAM
WA14 5NS**

**Moorside Cricket & Bowling Club
Trustees' Report and Unaudited Financial Statements
For The Year Ended 31 October 2021**

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**Moorside Cricket & Bowling Club
Charity Information
For The Year Ended 31 October 2021**

Trustees

Raymond Entwistle
Thomas Boyle
David Bowerman
Peter Broadhurst
Mark Egerton (Appointed 05/07/2021)
Steven Egerton
Paul Gardner
Terence Harmstone
Linda Mitchell
Timothy Mitchell
Thomas Walsh

Secretary

Timothy Mitchell

Club Secretary

David Bowerman

Company Number

08464614

Charity Number

1153119

Registered Office

Turf Pit Lane
Moorside
Oldham
Lancashire
OL4 2ND

**Accountants and
Independent Examiner**

Marcus Armand AFA MIPA
Parker Whitwood Limited
Old Lloyd Chambers
139-141 Manchester Road
Altrincham
WA14 5NS

Bankers

NatWest
Oldham Branch
10 Yorkshire Street
Oldham
OL1 1QT

Legal Advisers:

North Ainley Solicitors
34/36 Clegg Street
Oldham
OL1 1PS

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 2021, it had approximately 500 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 eighth 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 some 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.

REPORT (Cont.)

[Achievements and performance](#)

Fortunately, the restrictions imposed by HM Government and National Sport Governing Bodies because of the ongoing Covid-19 pandemic, did not impact greatly on the competitive sporting activity associated with the Club.

[Crown Green Bowls](#)

During the 2021 season, the Club entered teams in the following leagues and the final league positions were as follows:

Team	Division	Position
Chadderton League A	2	8/11
Chadderton League B	4	4/10
Failsworth	2	5/9
Oldham Veterans	1	11/11
Saddleworth A	2	1/10
Saddleworth B	3	8/8
Tameside Ladies	1	7/9

Both the Oldham Ladies and Oldham Ladies' Over 60's leagues did not hold official fixtures, with "friendly matches" being played.

[Cricket](#)

A full set of senior men's league cricket fixtures was played during the 2021 season. Having been promoted to the GMCL Premier League in 2019, the 1st XI finished joint sixth out of twelve teams on equal points with two other teams.

The T20 side "Moorside Mavericks" came top of their mini-league winning 5 of their six matches. They progressed to the semi-final and finals day held at Clifton CC. Unfortunately, they lost their semi-final match.

Unfortunately, the 2nd XI finished tenth in their league and will be relegated to Division 4 in 2022. At times, the 2nd XI struggled to field 11 "Moorsiders" and had to rely on "loan" players from other Clubs. Despite assurances from these players, on at least two occasions, playing ineligible players resulted in points being forfeited. It is hoped that with a strengthened 1st XI in 2022, the 2nd XI will be promoted back to Division 3.

The Club was pleased to acknowledge sponsorship from local businesses. All three senior men's teams benefited from kit sponsorship again in 2021.

The women's cricket section played a number of tournaments and festivals.

Junior Cricket continued to expand with 79 junior members signing on for the season. As well as playing in the Under 9 and Under 11 leagues, regular practice sessions were held, culminating in a 3-day cricket camp held in August.

[Capital Renewals](#)

The development of the Club's facilities continued. The major project was the transformation of club frontage into a new decking area.

REPORT (Cont.

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 1,200 "likes" reached during the summer.

Charitable Objects

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.

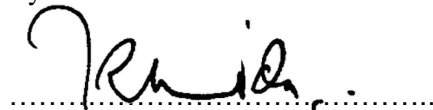
Reserves policy

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.

By Order of the Board of Trustees



.....
Timothy Robert Mitchell,
Company Secretary

Dated: 24 February 2022

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

**Moorside Cricket & Bowling Club
Independent Examiner's Report
For The Year Ended 31 October 2021**

I report to the charity trustees on my examination of the accounts of the Company for the year ended which are set out on pages 6 - 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees of the Company (who are also the directors of the company 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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



Date 24/02/2022

Marcus Armand AFA MIPA
Parker Whitwood Limited
Old Lloyd Chambers
139-141 Manchester Road
Altrincham
WA14 5NS

**Moorside Cricket & Bowling Club
Statement of Financial Activities
For The Year Ended 31 October 2021**

	Notes	2021 £	2020 £
INCOMING RESOURCES		53,741	27,089
GROSS SURPLUS		53,741	27,089
Administrative expenses		(29,059)	(22,102)
Other operating income		3,844	3,844
OPERATING SURPLUS		28,526	8,831
Other interest receivable and similar income		1	1
Interest payable and similar charges		(1,648)	(1,828)
SURPLUS FOR THE FINANCIAL YEAR		26,879	7,004
RETAINED FUNDS			
As at 1 November 2020		148,334	141,330
As at 31 October 2021		175,213	148,334

The notes on pages 9 to 10 form part of these financial statements.

**Moorside Cricket & Bowling Club
Statement of Financial Position
As at 31 October 2021**

		2021	2020
	Notes	£	£
FIXED ASSETS			
Tangible Assets	3	317,228	288,221
		317,228	288,221
CURRENT ASSETS			
Debtors	4	8,545	-
Investments	5	1	1
Cash at bank and in hand		8,279	3,324
		16,825	3,325
Creditors: Amounts Falling Due Within One Year	6	(5,417)	(11,345)
NET CURRENT ASSETS (LIABILITIES)		11,408	(8,020)
TOTAL ASSETS LESS CURRENT LIABILITIES		328,636	280,201
Creditors: Amounts Falling Due After More Than One Year	7	(153,423)	(131,867)
NET ASSETS		175,213	148,334
Income Statement		175,213	148,334
MEMBERS' FUNDS		175,213	148,334

For the year ending 31 October 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



R Entwistle

Date 24 February 2022-----

The notes on pages 9 to 10 form part of these financial statements.

Moorside Cricket & Bowling Club
Notes to the Financial Statements
For The Year Ended 31 October 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and with the Charities Act 2011

1.2. 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.

1.3. 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.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	1% straight line
Plant & Machinery	33 % straight line
Fixtures & Fittings	20% straight line

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: NIL (2020: NIL)

3. Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 November 2020	11,639	286,719	65,366	363,724
Additions	-	-	36,306	36,306
As at 31 October 2021	<u>11,639</u>	<u>286,719</u>	<u>101,672</u>	<u>400,030</u>
Depreciation				
As at 1 November 2020	11,638	32,512	31,353	75,503
Provided during the period	-	4,403	2,896	7,299
As at 31 October 2021	<u>11,638</u>	<u>36,915</u>	<u>34,249</u>	<u>82,802</u>
Net Book Value				
As at 31 October 2021	<u>1</u>	<u>249,804</u>	<u>67,423</u>	<u>317,228</u>
As at 1 November 2020	<u>1</u>	<u>254,207</u>	<u>34,013</u>	<u>288,221</u>

Moorside Cricket & Bowling Club
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2021

4. Debtors

	2021	2020
	£	£
Due within one year		
Other debtors	8,545	-
	<u>8,545</u>	<u>-</u>

5. Current Asset Investments

	2021	2020
	£	£
Shares in subsidiaries	1	1
	<u>1</u>	<u>1</u>

6. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Bank loans and overdrafts	-	7,300
Accruals and deferred income	4,045	4,045
Amounts owed to associates	1,372	-
	<u>5,417</u>	<u>11,345</u>

7. Creditors: Amounts Falling Due After More Than One Year

	2021	2020
	£	£
Bank loans	59,488	34,088
Deferred Grant	93,935	97,779
	<u>153,423</u>	<u>131,867</u>

8. Deferred Capital Grant

	2021	2020
	£	£
Grant Brought Forward	97,779	101,623
Grants Received	-	-
Released to SOFA during year	(3,844)	(3,844)
Carried Forward	93,935	97,779

9. Analysis of Net Assets by Funds

	Unrestricted General	Unrestricted Dedicated	Restricted	Total
	£	£	£	£
Fixed Assets	317,228	-	-	317,228
Investments	1	-	-	1
Net Current Assets / (Liabilities)	4,570	-	-	4,570
As at 31 October 2021	321,799	-	-	321,799

10. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

11. General Information

Moorside Cricket & Bowling Club is a private company, limited by guarantee, incorporated in England & Wales, registered number 08464614 . The registered office is Turf Pit Lane, Moorside, Oldham, Lancashire, OL4 2ND.

**Moorside Cricket & Bowling Club
Detailed Income Statement
For The Year Ended 31 October 2021**

	2021		2020	
	£	£	£	£
INCOMING RESOURCES				
Donations & Gifts		20,388		1,286
Sponsorship		4,891		2,332
Members Subscriptions & Gift Aid		11,669		9,326
Facility Hire		272		264
Lottery, Raffles etc		1,913		624
Bowls		-		707
Grants and subsidies received		14,608		12,550
		53,741		27,089
GROSS SURPLUS		53,741		27,089
Resources Expended				
Grounds Expenses	5,586		3,300	
Cricket Expenses	11,041		6,560	
Bowls Expenses	1,504		2,643	
Insurance	-		307	
Advertising and marketing costs	98		-	
Telecommunications and data costs	293		-	
Accountancy fees	1,000		1,320	
Professional fees	685		28	
Charitable donations	1,551		280	
Depreciation of motor vehicles	4,403		4,797	
Depreciation of fixtures and fittings	2,896		2,867	
Sundry expenses	2		-	
		(29,059)		(22,102)
Other Operating Income				
Release of Capital Grant	3,844		3,844	
		3,844		3,844
OPERATING SURPLUS		28,526		8,831
Other interest receivable and similar income				
Bank interest receivable	1		1	
		1		1
Interest payable and similar expenses				
Bank loan interest	1,648		1,828	
		(1,648)		(1,828)
SURPLUS FOR THE FINANCIAL YEAR		26,879		7,004