

Moorside Cricket and Bowling Club

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2023



BURTON & CO ACCOUNTANTS

76c Davyhulme Road
Urmston
Manchester
M41 7DN

MOORSIDE CRICKET AND BOWLING CLUB
TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023

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**MOORSIDE CRICKET AND BOWLING CLUB
YEAR ENDED 31 OCTOBER 2023
TRUSTEES' REPORT**

The trustees present their report together with the financial statements of the charity for the year ended 31st October 2023.

CHARITY INFORMATION

Company number: 8464614

Charity number: 1153119

Trustees: Daniel Anchor
David Bowerman
Thomas Boyle
Peter Broadhurst
Mark Egerton
Steven Egerton
Raymond Entwistle
Gary Hyman
Linda Mitchell
Timothy Mitchell
Joanne Partington
Thomas Walsh

Company Secretary Timothy Mitchell

Club Secretary David Bowerman

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

Independent Examiner: Burton & Co Accountants
76c Davyhulme Road
Urmston
Manchester
M41 7DN

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 2023**

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 2023, it had 472 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 each 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. 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.

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.

**Moorside Cricket & Bowling Club
YEAR ENDED 31 OCTOBER 2023**

TRUSTEES' REPORT (Cont.)

ACHIEVEMENTS AND PERFORMANCE

CROWN GREEN BOWLS

Having re-established the Bowls Committee last year, the organisation of Club competitions was a great success. As well as team bowlers, several non-bowlers took part, some of whom will become team bowlers this coming season. The club was able to enter two teams again in the Saddleworth League with a former team from Lees & Hey joining us in the 2023 season.

During the 2023 season, the Club entered teams in eleven leagues the most notable achievement being in the Failsworth League with the team finishing 2nd and gaining promotion to Division 1

In addition to league fixtures, a number of club handicaps were organised throughout the summer. These were well supported by bowlers and non-bowlers alike. The handicaps were usually sponsored and in some cases were fund-raisers for health-related charities.

CRICKET

The best of the weather was in May and June with a long dry spell resulting in a parched outfield. After that the rain returned resulting in number of abandoned matches for both the 1st XI and 2nd XI. It seems like it's not stopped since!

The 1st XI, having been relegated to Premier 2 Division at the end of the 2022 season, held its place in that division finishing 9th out of 14 and winning 10 out the 26 matches with 5 abandoned.

The T20 side "Moorside Mavericks" came third in the mini-league, winning 3 of their six matches with one abandoned. Home T20 fixtures were well supported as the best of the weather was in late Spring.

The 2nd XI started the season well, winning four out of the first five fixtures. But after then with a combination of player availability, (in some cases been called up to the 1st XI) and poor performances, only 3 further matches were won. The lower divisions have been restructured geographically and the 2nd XI will face tough competition in 2024. On the plus side, in 2023, a number of junior players moved up to senior cricket.

The Club was pleased to acknowledge sponsorship from local businesses. All three senior men's teams benefited from teamwear sponsorship again in 2023.

The women's cricket section played a number of matches in the newly-formed GMCL Women's Softball Competition.

Junior Cricket continued to expand with over 60 junior members signing on for the season. As well as entering two teams in the winter indoor leagues, the Club also entered teams in the GMCL Under 9, Under 11 and Under 13 leagues. This coming season a new Under 15 team will start. Regular practice sessions were held, culminating in a 2-day cricket camp held in August. New junior players were attracted to the Club through the running of new Allstars and Dynamos training sessions.

CAPITAL RENEWALS

The development of the Club's facilities continued. The major projects were the further redevelopment of the cricket changing rooms, replacing the cricket bowling machine and investing in new boundary ropes and winder.

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 2,500 "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. 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.

Turf Pit Lane, Moorside
Oldham, Lancashire, OL4 2ND

By Order of the Board of Trustees



Timothy Robert Mitchell,
Company Secretary
Dated: 29 February 2024

**Moorside Cricket & Bowling Club
Independent Examiner's Report
For the Year Ended 31 October 2023**

We report on the accounts of the company for the year ended 31 October 2023 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 ourselves that the charity is not subject to an audit under company law and is eligible for independent examination it is our 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 our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our 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 our examination no matter has come to our attention:

- 1 which gives us 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Birtles and Company

Moorside Cricket & Bowling Club

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2023

	Notes	2023 £	2022 £
INCOMING RESOURCES		58,458	65,372
GROSS SURPLUS		58,458	65,372
Administrative expenses		(35,458)	(42,263)
Other operating income		3,844	5,344
OPERATING SURPLUS		26,844	28,453
Other interest receivable and similar income		47	-
Interest payable and similar charges		(1,975)	(2,067)
SURPLUS FOR THE FINANCIAL YEAR		24,916	26,386
RETAINED FUNDS			
As at 1 November 2022		201,599	175,213
As at 31 October 2023		226,515	201,599
Total funds carried forward			

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 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible Assets	3		346,932		334,228
			<u>346,932</u>		<u>334,228</u>
CURRENT ASSETS					
Debtors	4	19,798		11,879	
Investments	5	1		1	
Cash at bank and in hand		4,354		10,637	
			<u>24,153</u>	<u>22,517</u>	
Creditors: Amounts Falling Due Within One Year	6	<u>(9,249)</u>		<u>(9,248)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>14,904</u>		<u>13,269</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>361,836</u>		<u>347,497</u>
Creditors: Amounts Falling Due After More Than One Year	7		<u>(135,321)</u>		<u>(145,898)</u>
NET ASSETS			<u>226,515</u>		<u>201,599</u>
Income Statement			<u>226,515</u>		<u>201,599</u>
MEMBERS' FUNDS			226,515		201,599

For the year ended 31st October 2023 the company was entitled to exemption under s.477 of the Companies Act 2006 relating to small companies.
The members have not 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.

On behalf of the board



.....
R Entwistle
29/02/2024

Moorside Cricket & Bowling Club
Notes to the Financial Statements
For the Year Ended 31 October 2023

1. ACCOUNTING POLICIES

1.1 Basis of Preparation of Financial Statements

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.

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 basis:

Freehold	1% straight line
Plant & Machinery	15% reducing balance basis
Fixtures & Fittings	10% reducing balance basis

Please note that there is a change of depreciation policy in the year from those used in previous years. It is believed that the new rates adequately provide for the true economic value of the assets.

2 Average Number of Employees

Average number of employees, including directors, during the year was as follows: NIL (2022: NIL)

3 Tangible Assets

	Plant & Machinery	Freehold	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 November 2022	21,794	303,298	101,993	427,085
Additions	1,470	14,558	8,509	24,537
Disposal				
As at 31 October 2023	23,264	317,856	110,502	451,622
Depreciation				
As at 1 November 2022	11,886	39,948	41,023	92,857
Less: Depreciation on disposal				
Provided during the period	1,707	3,179	6,948	11,833
As at 31 October 2023	13,593	43,127	47,971	104,690
Net Book Value				
As at 31 October 2023	9,671	274,730	62,531	346,932
As at 1 November 2022	9,908	263,350	60,970	334,228

Moorside Cricket & Bowling Club
Notes to the Financial Statements (continued)
For the Year Ended 31 October 2023

4	Debtors	2023	2022
		£	£
	Due within one year	<u>19,798</u>	<u>11,879</u>
		<u>19,798</u>	<u>11,879</u>
5	Current Asset Investments	2023	2022
		£	£
	Shares in subsidiaries	<u>1</u>	<u>1</u>
6	Creditors: Amounts Falling Due Within One Year	2023	2022
		£	£
	Bank loans and overdrafts	6,149	6,148
	Accruals and deferred income	600	600
	ECF Trust Loan	<u>2,500</u>	<u>2,500</u>
		<u>9,249</u>	<u>9,248</u>
7	Creditors: Amounts Falling Due After More Than One Year	2023	2022
		£	£
	Bank loans	44,974	49,207
	Deferred Grant	86,247	90,091
	ECF Trust Loan	<u>4,100</u>	<u>6,600</u>
		<u>135,321</u>	<u>145,898</u>
8	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.		
9	General Information		
	Moorside Cricket & Bowling Club is a private company, limited by guarantee, incorporated in England & Wales, registered number: 08464614. The registered office is 196 Turf Pit Lane, Moorside, Oldham, Lancashire, OL4 2ND		

Moorside Cricket & Bowling Club
Detailed Income Statement
For the Year Ended 31 October 2023

	2023		2022	
	£	£	£	£
INCOMING RESOURCES				
Donations & Gifts		39,459		34,998
Sponsorship		4,362		895
Member Subscriptions & Gift Aid		12,280		12,511
Facility Hire		430		803
Lotteries, Raffles etc.		1,150		1,860
Bowls Match Subscriptions		277		638
Grants & subsidies received		500		13,667
		58,458		65,372
GROSS SURPLUS		58,458		65,372
Resources Expended				
Ground expenses	4,061		7,785	
Cricket expenses	12,730		14,813	
Bowls expenses	3,027		4,425	
Insurance	112		112	
Advertising and marketing costs	1,381		244	
Telecommunications and data costs	-		456	
Accountancy fees	600		600	
Professional fees	135		209	
Charitable donations	480		1,222	
Depreciation of Freehold	3,179		3,033	
Depreciation of fixtures and fittings	8,655		8,522	
Donations and sundry expenses	1,098		842	
		(35,458)		(42,263)
Other Operating Income				
Profit on disposal of fixed assets	-		1,500	
Release of Capital Grant	3,844		3,844	
		3,844		5,344
OPERATING SURPLUS		26,844		28,453
Other interest receivable and similar income				
Bank interest receivable	47		-	
		47		-
Interest payable and similar expenses				
Bank loan interest and Bank Charges	1,975		2,067	
		(1,975)		(2,067)
SURPLUS FOR THE FINANCIAL YEAR		24,916		26,386