

Charity Registration No. 1156096

Company Registration No. 08642517 (England and Wales)

THE CLUB CRICKET ORGANISATION LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

THE CLUB CRICKET ORGANISATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|----------------------|---|-------------------------|
| Trustees | Mr R Book Mr M J Owen Mr C H Lewis Mr C J Buckle Mr S M Prodger Ms D E Black | (Appointed 1 July 2021) |
| Charity number | 1156096 | |
| Company number | 08642517 | |
| Principal address | Flat 1 Manor Wood Lodge 1 Coombehurst Close Barnet Herts EN4 0JU | |
| Registered office | Flat 1 Manor Wood Lodge 1 Coombehurst Close Barnet Herts EN4 0JU | |
| Independent examiner | Carter Backer Winter LLP 66 Prescott Street London E1 8NN | |

THE CLUB CRICKET ORGANISATION LIMITED

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THE CLUB CRICKET ORGANISATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their annual report and financial statements for the year ended 31 August 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to promote community participation in healthy recreation by the playing of cricket and other sports capable of improving health and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the year, the Charity consolidated its position within the cricket community and raised awareness of its objectives and aims. Having received an initial donation to allow the charity to begin operations a book entitled The Reluctant Umpire was published by the charity for sale through the charity website to raise funds. The electronic version of the book envisaged for 2021 has been postponed.

The Trustees have put a major emphasis on raising funds for the distribution and supply of portable defibrillator units to cricket clubs and teams. The Charity has obtained donations from private trusts and individuals and has obtained an increased donation of a further £400,000 from the England and Wales Cricket Board for this purpose in our accounting year 2020/21.

In March 2020, the World Health Organization declared COVID-19 (Coronavirus) a global pandemic. The COVID-19 pandemic has caused global economic uncertainty and has adversely affected workforces, economies, and financial markets globally. Measures have been put in place to combat the spread of the virus, which include the implementation of travel bans, self-imposed quarantine periods, social distancing, and temporary closures of non-essential businesses. The pandemic has curtailed the raising of funds in the year, as the cricket clubs have not been able to open and therefore operate as normal, so the charity have not been able to purchase equipment. However, funds have been allocated to enable the Wandering Cricket Association to establish itself.

Financial review

The charity continues to explore ways to obtain new funding to meet its objectives.

Reserves policy

The Trustees are satisfied with the state of affairs of the Charity.

The Charity has resolved to hold a reserve of £500 to cover any outstanding short term secretarial and administrative functions payable to third parties.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustee's have assessed the major risks to the Charity's activities as follows:

a. **Fraud and/or embezzlement** - the Trustee's have put into place suitable safeguards for signatories to the Charity's account to mitigate such risks.

b. **Litigation** - the Trustee's have given due diligence to all contractual arrangements with third parties which might lead to any litigation.

c. **Cyber attack** - the Trustee's have used their best endeavours to secure communications both internally and externally.

THE CLUB CRICKET ORGANISATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2021

Plans for future periods

The Charity will continue in its role as a provider of funds to amateur and recreational cricket. The defibrillator supply project will continue for the foreseeable future. New projects will be assessed by the Trustees. The Trustees are in negotiation with other charities and organisations to further the interests of cricket clubs in their pursuit of new members. The trustees will use their best efforts to promote the values of club cricket in the context of their local communities.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr R Book

Mr M J Owen

Mr C H Lewis

Mr C J Buckle

Mr S M Prodger

Ms D E Black

(Appointed 1 July 2021)

Trustees are recruited from volunteers from within the cricket community, of people with experience in the running of grass roots cricket clubs and organisations and are appointed by ratification of the existing board of trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

There are no related parties.

The trustees' report was approved by the Board of Trustees.



.....
Mr R Book

Trustee

Dated: 16/2/2022

THE CLUB CRICKET ORGANISATION LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE CLUB CRICKET ORGANISATION LIMITED

I report to the trustees on my examination of the financial statements of The Club Cricket Organisation Limited (the charity) for the year ended 31 August 2021.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

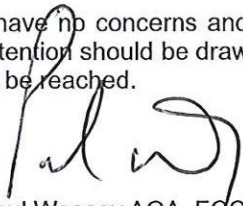
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Paul Woosey ACA, FCCA

66 Prescott Street
London
E1 8NN

Dated: 3rd March 2022

THE CLUB CRICKET ORGANISATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2021

| | | Unrestricted | Restricted | | <i>As restated</i> | <i>As restated</i> | |
|---|-------|----------------|----------------|----------------|--------------------|--------------------|----------------|
| | | funds | funds | Total | Unrestricted | Restricted | Total |
| | | 2021 | 2021 | 2021 | funds | funds | 2020 |
| | Notes | £ | £ | £ | £ | £ | £ |
| <u>Income from:</u> | | | | | | | |
| Donations and legacies | 2 | 18,876 | 473,369 | 492,245 | 92,174 | 200,000 | 292,174 |
| Charitable activities | 3 | 2,033 | - | 2,033 | 6,902 | - | 6,902 |
| Investments | 4 | 195 | - | 195 | 126 | - | 126 |
| Total income | | 21,104 | 473,369 | 494,473 | 99,202 | 200,000 | 299,202 |
| <u>Expenditure on:</u> | | | | | | | |
| Raising funds | 5 | 18,148 | - | 18,148 | 5,902 | - | 5,902 |
| Charitable activities | 6 | 8,849 | 244,288 | 253,137 | 75,170 | 90,000 | 165,170 |
| Total resources expended | | 26,997 | 244,288 | 271,285 | 81,072 | 90,000 | 171,072 |
| Net (expenditure)/income for the year/ | | | | | | | |
| Net movement in funds | | (5,893) | 229,081 | 223,188 | 18,130 | 110,000 | 128,130 |
| Fund balances at 1 September 2020 | | 27,513 | 160,000 | 187,513 | 9,383 | 50,000 | 59,383 |
| Fund balances at 31 August 2021 | | 21,620 | 389,081 | 410,701 | 27,513 | 160,000 | 187,513 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE CLUB CRICKET ORGANISATION LIMITED

BALANCE SHEET

AS AT 31 AUGUST 2021

| | Notes | 2021 £ | 2020 as restated £ |
|---|-------|-----------|--------------------------|
| Fixed assets | | | |
| Intangible assets | 10 | 1,542 | 1,814 |
| Current assets | | | |
| Cash at bank and in hand | | 419,295 | 193,275 |
| Creditors: amounts falling due within one year | 11 | (10,136) | (7,576) |
| Net current assets | | 409,159 | 185,699 |
| Total assets less current liabilities | | 410,701 | 187,513 |
| Income funds | | | |
| Restricted funds | 12 | 389,081 | 160,000 |
| Unrestricted funds | | 21,620 | 27,513 |
| | | 410,701 | 187,513 |

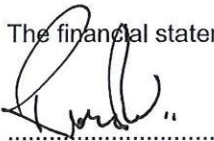
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 16/2/22



Mr R Book
Trustee

Company Registration No. 08642517

THE CLUB CRICKET ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Charity information

The Club Cricket Organisation Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Flat 1, Manor Wood Lodge, 1 Coombehurst Close, Barnet, Herts, EN4 0JU.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

THE CLUB CRICKET ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Cost of generating funds comprise of the cost associated with attracting voluntary income.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---------|----------------------|
| Website | 15% Reducing balance |
|---------|----------------------|

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|---------------------|-----------------------|---------------------|---------|-----------------------|---------------------|---------|
| | 2021 | 2021 | 2021 | 2020 | 2020 | 2020 |
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 18,876 | 473,369 | 492,245 | 92,174 | 200,000 | 292,174 |

THE CLUB CRICKET ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

3 Charitable activities

| | 2021 £ | 2020 £ |
|-------------------------|--------------|--------------|
| Book Sales | 173 | 22 |
| Golf day sales | 5,760 | 6,400 |
| Film distribution sales | - | 480 |
| | <u>2,033</u> | <u>6,902</u> |

4 Investments

| | Unrestricted funds 2021 £ | Unrestricted funds 2020 £ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | <u>195</u> | <u>126</u> |

5 Raising funds

| | Unrestricted funds 2021 £ | Unrestricted funds 2020 £ |
|--|------------------------------------|------------------------------------|
| <u>Fundraising and publicity</u> | | |
| Seeking donations, grants and legacies | 17,234 | - |
| Advertising | 788 | 851 |
| Other fundraising costs | 126 | 5,051 |
| | <u>18,148</u> | <u>5,902</u> |
| Fundraising and publicity | <u>18,148</u> | <u>5,902</u> |

THE CLUB CRICKET ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

6 Charitable activities

| | 2021 £ | 2020 £ |
|--|----------------|----------------|
| Depreciation and impairment | 272 | 320 |
| Heart Defibrillators | 244,288 | 158,621 |
| Stock write off | - | 549 |
| | <u>244,560</u> | <u>159,490</u> |
| Share of governance costs (see note 7) | 8,577 | 5,680 |
| | <u>253,137</u> | <u>165,170</u> |
| Analysis by fund | | |
| Unrestricted funds | 8,849 | 75,170 |
| Restricted funds | 244,288 | 90,000 |
| | <u>253,137</u> | <u>165,170</u> |
| For the year ended 31 August 2020 | | |
| Unrestricted funds | 75,170 | |
| Restricted funds | 90,000 | |
| | <u>165,170</u> | |

7 Support costs

| | Support costs £ | Governance costs £ | 2021 £ | Support costs £ | Governance costs £ | 2020 £ |
|------------------------|--------------------|-----------------------|--------------|--------------------|-----------------------|--------------|
| Legal and professional | - | 4,701 | 4,701 | - | 2,201 | 2,201 |
| Subscription | - | 628 | 628 | - | 329 | 329 |
| Bank charges | - | 85 | 85 | - | 287 | 287 |
| Accountancy fees | - | 3,163 | 3,163 | - | 2,863 | 2,863 |
| | <u>-</u> | <u>8,577</u> | <u>8,577</u> | <u>-</u> | <u>5,680</u> | <u>5,680</u> |
| Analysed between | | | | | | |
| Charitable activities | - | 8,577 | 8,577 | - | 5,680 | 5,680 |
| | <u>-</u> | <u>8,577</u> | <u>8,577</u> | <u>-</u> | <u>5,680</u> | <u>5,680</u> |

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

THE CLUB CRICKET ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

9 Employees

The average monthly number of employees during the year was:

| | 2021 Number | 2020 Number |
|-------|----------------|----------------|
| Total | - | - |

There were no employees whose annual remuneration was more than £60,000.

10 Fixed assets

| | Website £ |
|--|--------------|
| Cost | |
| At 1 September 2020 and 31 August 2021 | 3,419 |
| Depreciation and impairment | |
| At 1 September 2020 | 1,605 |
| Depreciation charged for the year | 272 |
| At 31 August 2021 | 1,877 |
| Carrying amount | |
| At 31 August 2021 | 1,542 |
| At 31 August 2020 | 1,814 |

11 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------------------|-----------|-----------|
| Other creditors | 7,060 | 4,800 |
| Accruals and deferred income | 3,076 | 2,776 |
| | 10,136 | 7,576 |

THE CLUB CRICKET ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | <i>As restated</i> | Movement in funds | |
|-------------------------|-----------------------------------|--------------------------|-------------------------|
| | Balance at 1 September 2020 | Incoming resources | Resources expended |
| | £ | £ | £ |
| General restricted fund | 160,000 | 473,669 | (244,288) |
| | <u>160,000</u> | <u>473,669</u> | <u>(244,288)</u> |
| | <u><u>160,000</u></u> | <u><u>473,669</u></u> | <u><u>(244,288)</u></u> |

13 Unrestricted funds

General funds are available for use at the trustees' discretion.

| | <i>As restated</i> | Movement in funds | |
|--------------|-----------------------------------|--------------------------|------------------------|
| | Balance at 1 September 2020 | Incoming resources | Resources expended |
| | £ | £ | £ |
| General fund | 27,513 | 21,104 | (26,997) |
| | <u>27,513</u> | <u>21,104</u> | <u>(26,997)</u> |
| | <u><u>27,513</u></u> | <u><u>21,104</u></u> | <u><u>(26,997)</u></u> |

14 Analysis of net assets between funds

| | Total 2021 £ | Total 2020 £ |
|---|-----------------------------|-----------------------------|
| Fund balances at 31 August 2021 are represented by: | | |
| Intangible fixed assets | 1,542 | 1,814 |
| Current assets/(liabilities) | 409,159 | 185,699 |
| | <u>410,701</u> | <u>187,513</u> |

15 Restatement of restricted and unrestricted funds

It was identified that in the financial year to 31 August 2019, £50,000 of expenditure was incorrectly accounted for as unrestricted expenditure.

As a result, a restatement journal was made in this years accounts to correct the value of the restricted and unrestricted fund balances as at 1 September 2020.

This increased the restricted fund balance figure by £50,000 and in turn decreased the unrestricted fund balance figure by the same amount.

THE CLUB CRICKET ORGANISATION LIMITED

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

16 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).