

Charity registration number 1156096

Company registration number 08642517 (England and Wales)

THE CLUB CRICKET ORGANISATION LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

THE CLUB CRICKET ORGANISATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R Book	
	Mr M J Owen	
	Mr C J Buckle	
	Ms D E Black	
	Mrs R A Nanalal	(Appointed 26 November 2023)
	Mr P S Patel	(Appointed 26 November 2023)
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	Gravita III LLP Aldgate Tower 2 Leman Street London E1 8FA	

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 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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)" (effective 1 January 2019).

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.

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

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 2023 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 £100,000 from the England and Wales Cricket Board for this purpose in our accounting year 2022/23.

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.

Major risks

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 (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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 and up to the date of signature of the financial statements were:

Mr R Book

Mr M J Owen

Mr C H Lewis

(Resigned 10 August 2023)

Mr C J Buckle

Ms D E Black

Mr S M Prodger

(Resigned 8 April 2023)

Mrs R A Nanalal

(Appointed 26 November 2023)

Mr P S Patel

(Appointed 26 November 2023)

Recruitment and appointment of trustees

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.

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

R Book

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Mr R Book

Trustee

Date: 5/6/2024 | 5:10:21 BST
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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 2023.

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

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 FCA, FCCA

Aldgate Tower
2 Leman Street
London
E1 8FA

Dated:

THE CLUB CRICKET ORGANISATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	2	18,011	182,129	200,140	1,470	616,018	617,488
Charitable activities	3	7,410	-	7,410	19,482	-	19,482
Investments	4	3,012	-	3,012	76	-	76
Total income		<u>28,433</u>	<u>182,129</u>	<u>210,562</u>	<u>21,028</u>	<u>616,018</u>	<u>637,046</u>
Expenditure on:							
Raising funds	5	9,311	-	9,311	12,506	-	12,506
Charitable activities	6	17,485	272,782	290,267	13,894	302,737	316,631
Total expenditure		<u>26,796</u>	<u>272,782</u>	<u>299,578</u>	<u>26,400</u>	<u>302,737</u>	<u>329,137</u>
Net income/(expenditure) and movement in funds		1,637	(90,653)	(89,016)	(5,372)	313,281	307,909
Reconciliation of funds:							
Fund balances at 1 September 2022		16,248	702,362	718,610	21,620	389,081	410,701
Fund balances at 31 August 2023		<u>17,885</u>	<u>611,709</u>	<u>629,594</u>	<u>16,248</u>	<u>702,362</u>	<u>718,610</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE CLUB CRICKET ORGANISATION LIMITED

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Intangible assets	11		1,114		1,311
Current assets					
Debtors	12	300		-	
Cash at bank and in hand		637,431		724,210	
		<u>637,731</u>		<u>724,210</u>	
Creditors: amounts falling due within one year	13	9,251		6,911	
		<u>9,251</u>		<u>6,911</u>	
Net current assets			628,480		717,299
Total assets less current liabilities			<u>629,594</u>		<u>718,610</u>
The funds of the charity					
Restricted income funds	14		611,709		702,362
Unrestricted funds			17,885		16,248
			<u>629,594</u>		<u>718,610</u>

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 2023.

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.

5/6/2024 | 5:10:21 BST

The financial statements were approved by the trustees on

R Book

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Mr R Book

Trustee

Company registration number 08642517 (England and Wales)

THE CLUB CRICKET ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

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 financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). 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 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 Income

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 2023

1 Accounting policies

(Continued)

1.5 Expenditure

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 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation 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
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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.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	18,011	182,129	200,140	1,470	616,018	617,488

THE CLUB CRICKET ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Direct activities		
Golf Day sales	7,410	19,400
Sales of books	-	82
	<u>7,410</u>	<u>19,482</u>

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	3,012	76
	<u>3,012</u>	<u>76</u>

5 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Seeking donations, grants and legacies	-	8,701
Other fundraising costs	9,311	3,805
	<u>9,311</u>	<u>12,506</u>

THE CLUB CRICKET ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

6 Expenditure on charitable activities

	Direct activities 2023 £	Direct activities 2022 £
Direct costs		
Depreciation and impairment	197	231
Heart Defibrillators	272,782	302,737
Donations	702	-
	<u>273,681</u>	<u>302,968</u>
Share of support and governance costs (see note 7)		
Governance	16,586	13,663
	<u>290,267</u>	<u>316,631</u>
Analysis by fund		
Unrestricted funds	17,485	13,894
Restricted funds	272,782	302,737
	<u>290,267</u>	<u>316,631</u>

7 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Legal and professional	-	6,000	6,000	-	3,787
PPS	-	485	485	-	200
Subscription	-	940	940	-	359
Bank charges	-	125	125	-	130
Accountancy fees	-	3,540	3,540	-	1,806
Secretarial expenses	-	5,496	5,496	-	7,353
	<u>-</u>	<u>16,586</u>	<u>16,586</u>	<u>-</u>	<u>13,663</u>
Analysed between					
Charitable activities	-	16,586	16,586	-	13,663
	<u>-</u>	<u>16,586</u>	<u>16,586</u>	<u>-</u>	<u>13,663</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 2023

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

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

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Intangible fixed assets

	Website £
Cost	
At 1 September 2022 and 31 August 2023	3,419
Amortisation and impairment	
At 1 September 2022	2,108
Amortisation charged for the year	197
At 31 August 2023	2,305
Carrying amount	
At 31 August 2023	1,114
At 31 August 2022	1,311

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	300	-

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	2,635	3,835
Accruals and deferred income	6,616	3,076
	9,251	6,911

THE CLUB CRICKET ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
	702,362	182,129	(272,782)	611,709
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:				
	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
	389,081	616,018	(302,737)	702,362
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	16,248	28,433	(26,796)	17,885
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:				
	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
General funds	21,620	21,028	(26,400)	16,248
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 August 2023 are represented by:			
Intangible fixed assets	1,114	-	1,114
Current assets/(liabilities)	16,771	611,709	628,480
	<u> </u>	<u> </u>	<u> </u>
	17,885	611,709	629,594
	<u> </u>	<u> </u>	<u> </u>

THE CLUB CRICKET ORGANISATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

16 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 August 2022 are represented by:			
Intangible fixed assets	1,311	-	1,311
Current assets/(liabilities)	14,937	702,362	717,299
	<u>16,248</u>	<u>702,362</u>	<u>718,610</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).