

REGISTERED COMPANY NUMBER: 09264086 (England and Wales)
REGISTERED CHARITY NUMBER: 1160656

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2023
for
Harpenden Cricket Club

Lightwater Accountants Limited
2 Quarry Bank
Lightwater
Surrey
GU18 5PE

Harpenden Cricket Club

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Harpenden Cricket Club

Report of the Trustees for the Year Ended 30 September 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of 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

Objectives and aims

As set out in the Articles of Association, the objects of Harpenden Cricket Club are:

1. To provide community participation in healthy recreation by providing facilities for playing cricket and other sports ("facilities" means land, buildings, equipment and organisation of cricketing or other sporting activities);
2. To advance the education of children and young people whether or not undergoing formal education

The Club has been in existence since 1863 and, in that time, has become an important part of our local community. We are a family Club and this lies at the heart of our success both on and off the playing field. Fostering this sense of family involvement is the cornerstone of our efforts to promote cricket in our local community. The Trustees recognise that, following the Club's conversion to become a charity, the Club's various activities must be run according to the best principles of corporate governance. The Trustees believe that the charity conversion has focused our efforts on achieving our twin objectives for the benefit of our local community. We continue to look to attract volunteers to strengthen our team to ensure we can deliver the best quality services. The Club has a fee-paying membership, which is concessionary for specific groups, e.g. Juniors, and for others where the payment of fees might be an obstacle to their participation in cricket activities at the Club.

OBJECTIVES AND ACTIVITIES

Significant activities

Cricket (Senior Men)

An excellent year for the first team, who finished second only 3 points behind the champions.

The seconds have struggled for 2 or 3 seasons in what is a highly competitive league and did not perform as we had hoped in a lower league.

The 3rds, 4ths, 5ths, and 6ths all did well and it was particularly satisfying to have a high number of playing senior cricket with a high number of u/13s playing senior cricket for the first time. Amazingly, we fielded a seventh team on every Saturday but one.

The club welcomed several new players to the club, and it is very satisfying to confirm that the club is now more diverse than it has ever been.

We are delighted to provide good competitive cricket to a wide range of age groups and abilities.

Cricket (Senior Women)

A great season for our Women's team who won their league and remained unbeaten. We expect to run 2 women's teams in 2024.

Cricket (Juniors)

The club has a very significant junior section with over 150 All stars (5-8 year olds); 300 boys and 130 girls.

It was an excellent season for the boys and girls across all age groups. The u/13 boys narrowly missed out in the final, while the u/11 girls held on to their unbeaten record by winning their final.

The club has taken over a second ground in Rothamsted Park for 2023 and this will be used primarily for junior cricket. This means we now manage 5 cricket squares in Harpenden.

Communications

We introduced new and regular communications to our members in 2022 and this has been warmly received. It has also helped to raise the profile of the club and its role at the heart of the local community.

Club Mark

HCC achieved Club Mark again this year.

Public benefit

The Club provides sporting facilities to enable ages from 5 to 77 to actively participate in sport.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company is the sole member of its subsidiary, HCC 2015 LTD, a company registered in England and Wales under registered number 09887493. This subsidiary company was incorporated on 25 November 2015 and prepares its financial statement to 30 September, donating its profits to Harpenden Cricket Club.

Recruitment and appointment of new trustees

The company's Articles of Association require that there be at least three Trustees and a maximum of twelve Trustees (Article 25). Any person who is willing to act as a Trustee may be appointed Trustee by ordinary resolution or a decision of the Trustees (Article 26), provided they have reached the age of 18 years, and unless disqualified under Article 27. One third of the Trustees who are subject to retirement by rotation, or the nearest number to one third, must retire from office at each annual general meeting, plus any Trustees who have been appointed by the Trustees since the last annual general meeting. Those to retire by rotation are those which have been the longest in office since their last appointment or reappointment. Other appointees as Trustees must be recommended by the Trustees and then comply with the notices required by Articles 26.7.2 and 26.8. There are currently 6 Trustees. The Trustees, along with an Executive Committee, meet around eight times per year to review the Club's performance and ensure the Club's strategy to meet its objectives is being implemented. The Trustees are supported by a number of volunteers who deliver the Club's core activities and provide support for other volunteers that the Club is fortunate to have.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09264086 (England and Wales)

Registered Charity number

1160656

Registered office

104 Station Road
Harpenden
AL5 4TU

Trustees

M Fordham
P Waters
G Newman
S Wade
S Counce
D Washington

Harpenden Cricket Club

Report of the Trustees
for the Year Ended 30 September 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mrs Katharine Sarah Hardy
Lightwater Accountants Limited
2 Quarry Bank
Lightwater
Surrey
GU18 5PE

Approved by order of the board of trustees on and signed on its behalf
by:

.....
M Fordham - Trustee

Independent examiner's report to the trustees of Harpenden Cricket Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Mrs Katharine Sarah Hardy

Lightwater Accountants Limited
2 Quarry Bank
Lightwater
Surrey
GU18 5PE

Date:

Harpenden Cricket Club

Statement of Financial Activities
for the Year Ended 30 September 2023

	Notes	Unrestricted fund £	Restricted funds £	30.9.23 Total funds £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		119,614	4,965	124,579	111,411
Other trading activities	2	22,040	-	22,040	21,669
Investment income	3	<u>30,053</u>	<u>-</u>	<u>30,053</u>	<u>28,528</u>
Total		<u>171,707</u>	<u>4,965</u>	<u>176,672</u>	<u>161,608</u>
 EXPENDITURE ON					
Charitable activities					
Cricket		173,067	19,491	192,558	151,547
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>118</u>
Total		<u>173,067</u>	<u>19,491</u>	<u>192,558</u>	<u>151,665</u>
 NET INCOME/(EXPENDITURE)					
		(1,360)	(14,526)	(15,886)	9,943
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>112,161</u>	<u>242,153</u>	<u>354,314</u>	<u>344,371</u>
TOTAL FUNDS CARRIED FORWARD		<u>110,801</u>	<u>227,627</u>	<u>338,428</u>	<u>354,314</u>

The notes form part of these financial statements

Harpenden Cricket Club

Balance Sheet
30 September 2023

	Notes	Unrestricted fund £	Restricted funds £	30.9.23 Total funds £	30.9.22 Total funds £
FIXED ASSETS					
Tangible assets	8	38,930	222,738	261,668	273,309
Investments	9	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		38,931	222,738	261,669	273,310
CURRENT ASSETS					
Debtors	10	22,211	-	22,211	94,947
Cash at bank		<u>53,909</u>	<u>4,889</u>	<u>58,798</u>	<u>6,442</u>
		76,120	4,889	81,009	101,389
CREDITORS					
Amounts falling due within one year	11	(4,250)	-	(4,250)	(20,385)
		<u></u>	<u></u>	<u></u>	<u></u>
NET CURRENT ASSETS		<u>71,870</u>	<u>4,889</u>	<u>76,759</u>	<u>81,004</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>110,801</u>	<u>227,627</u>	<u>338,428</u>	<u>354,314</u>
NET ASSETS		<u>110,801</u>	<u>227,627</u>	<u>338,428</u>	<u>354,314</u>
FUNDS	13				
Unrestricted funds				110,801	112,161
Restricted funds				<u>227,627</u>	<u>242,153</u>
TOTAL FUNDS				<u>338,428</u>	<u>354,314</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

Harpenden Cricket Club

Balance Sheet - continued
30 September 2023

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
M Fordham - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Main pavilion	- 10% on cost
Groundsman's store	- 20% on cost
Ground equipment	- at varying rates on cost
Scoreboard	- 20% on cost
Artificial wicket	- at varying rates on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	30.9.23	30.9.22
	£	£
Match teas	4,936	5,273
Ground and pavilion hire	1,179	708
Sponsorships	<u>15,925</u>	<u>15,688</u>
	<u>22,040</u>	<u>21,669</u>

3. INVESTMENT INCOME

	30.9.23	30.9.22
	£	£
Donation from subsidiary	29,298	28,528
Deposit account interest	<u>755</u>	<u>-</u>
	<u>30,053</u>	<u>28,528</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.23	30.9.22
	£	£
Depreciation - owned assets	<u>20,145</u>	<u>19,720</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

6. STAFF COSTS

	30.9.23	30.9.22
	£	£
Wages and salaries	-	-
	<hr/>	<hr/>
	<hr/>	<hr/>

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	105,911	5,500	111,411
Other trading activities	21,669	-	21,669
Investment income	<u>28,528</u>	<u>-</u>	<u>28,528</u>
Total	<u>156,108</u>	<u>5,500</u>	<u>161,608</u>
 EXPENDITURE ON			
Charitable activities			
Cricket	136,410	15,137	151,547
Other	<u>118</u>	<u>-</u>	<u>118</u>
Total	<u>136,528</u>	<u>15,137</u>	<u>151,665</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	19,580	(9,637)	9,943
RECONCILIATION OF FUNDS			
Total funds brought forward	92,581	251,790	344,371
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>112,161</u>	<u>242,153</u>	<u>354,314</u>

8. TANGIBLE FIXED ASSETS

	Main pavilion £	Groundsman's store £	Ground equipment £
COST			
At 1 October 2022	290,526	21,635	32,125
Additions	<hr/> -	<hr/> -	<hr/> 8,504
At 30 September 2023	<u>290,526</u>	<u>21,635</u>	<u>40,629</u>
DEPRECIATION			
At 1 October 2022	53,262	13,768	5,662
Charge for year	<hr/> 14,526	<hr/> 1,967	<hr/> 3,081
At 30 September 2023	<u>67,788</u>	<u>15,735</u>	<u>8,743</u>
NET BOOK VALUE			
At 30 September 2023	<u>222,738</u>	<u>5,900</u>	<u>31,886</u>
At 30 September 2022	<u>237,264</u>	<u>7,867</u>	<u>26,463</u>

8. TANGIBLE FIXED ASSETS - continued

	Scoreboard £	Artificial wicket £	Totals £
COST			
At 1 October 2022	5,712	6,000	355,998
Additions	-	-	8,504
At 30 September 2023	5,712	6,000	364,502
DEPRECIATION			
At 1 October 2022	3,997	6,000	82,689
Charge for year	571	-	20,145
At 30 September 2023	4,568	6,000	102,834
NET BOOK VALUE			
At 30 September 2023	1,144	-	261,668
At 30 September 2022	1,715	-	273,309

9. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 October 2022 and 30 September 2023	1
NET BOOK VALUE	
At 30 September 2023	1
At 30 September 2022	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

HCC 2015 LTD

Registered office:

Nature of business: Trading subsidiary

Class of share:	%
Ordinary	holding 100

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Amounts owed by group undertakings	12,258	80,369
VAT	842	-
Prepayments	<u>9,111</u>	<u>14,578</u>
	<u>22,211</u>	<u>94,947</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Other loans (see note 12)	4,250	5,125
VAT	-	242
Deferred income	-	14,018
Accrued expenses	<u>-</u>	<u>1,000</u>
	<u>4,250</u>	<u>20,385</u>

12. LOANS

An analysis of the maturity of loans is given below:

	30.9.23	30.9.22
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>4,250</u>	<u>5,125</u>

13. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	112,161	(1,360)	110,801
Restricted funds			
Restricted funds	242,153	(14,526)	227,627
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>354,314</u>	<u>(15,886)</u>	<u>338,428</u>

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	171,707	(173,067)	(1,360)
Restricted funds			
Restricted funds	4,965	(19,491)	(14,526)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>176,672</u>	<u>(192,558)</u>	<u>(15,886)</u>

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	92,581	19,580	112,161
Restricted funds			
Restricted funds	251,790	(9,637)	242,153
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>344,371</u>	<u>9,943</u>	<u>354,314</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	156,108	(136,528)	19,580
Restricted funds			
Restricted funds	5,500	(15,137)	(9,637)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>161,608</u>	<u>(151,665)</u>	<u>9,943</u>

14. RELATED PARTY DISCLOSURES

During the year ended 30 September 2023, the trading subsidiary donated its profits of £29,298 (2022 - £28,528) to the company. At the balance sheet date £12,258 (2022 - £80,369) was owed by HCC 2015 LTD, the company's subsidiary.

15. COMPANY LIMITED BY GUARANTEE

The company has no share capital and is limited by guarantee. In the event of the charity being wound up, the liability of the guarantee is limited to £10 per member of the charity.

Harpenden Cricket Club

Detailed Statement of Financial Activities
for the Year Ended 30 September 2023

	30.9.23 £	30.9.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	18,479	17,594
Gift aid	2,319	2,188
Grants	3,221	3,490
Subscriptions	64,292	58,418
Nets and kit	29,511	29,721
Sundry cricket income	<u>6,757</u>	<u>-</u>
	124,579	111,411
Other trading activities		
Match teas	4,936	5,273
Ground and pavilion hire	1,179	708
Sponsorships	<u>15,925</u>	<u>15,688</u>
	22,040	21,669
Investment income		
Donation from subsidiary	29,298	28,528
Deposit account interest	<u>755</u>	<u>-</u>
	<u>30,053</u>	<u>28,528</u>
Total incoming resources	176,672	161,608
EXPENDITURE		
Charitable activities		
Cricket equipment & pitch hire	3,961	5,210
Coaching and match/player expenses	52,789	39,095
Pavilion refurbishment	-	1,822
Nets and kit expenses	12,682	10,767
League and association subs	1,843	920
Rent, rates and water	2,943	753
Insurance and licences	7,940	7,440
Light and heat	3,998	3,319
Carried forward	86,156	69,326

This page does not form part of the statutory financial statements

Harpenden Cricket Club

Detailed Statement of Financial Activities
for the Year Ended 30 September 2023

	30.9.23 £	30.9.22 £
Charitable activities		
Brought forward	86,156	69,326
Telephone	389	360
Ground maintenance & equipment	48,881	35,442
Maintenance, repairs & cleaning	20,570	11,960
Socials and events costs	6,529	6,511
Depreciation of main pavilion	14,526	14,526
Depreciation of groundsman's store	1,967	1,967
Depreciation of ground equipment	3,081	2,656
Depreciation of scoreboard	<u>571</u>	<u>571</u>
	182,670	143,319
Other		
Interest payable	-	118
Support costs		
Management		
Accountancy fees	1,050	930
Sundry expenses	<u>8,838</u>	<u>7,298</u>
	<u>9,888</u>	<u>8,228</u>
Total resources expended	<u>192,558</u>	<u>151,665</u>
Net (expenditure)/income	<u>(15,886)</u>	<u>9,943</u>

This page does not form part of the statutory financial statements