

# GRAVESEND CRICKET, LAWN TENNIS AND BOWLING CLUB (1960) LIMITED

England & Wales · Charity number 1161170

## Details

---

**Other names** GRAVESEND CRICKET, LAWN TENNIS AND BOWLING CLUB

**Status** Registered

**Legal form** Charitable company

**Company number** [00677457](#)

**Registered** 2015-04-07

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** 5 Stickens Lane  
East Malling  
West Malling  
ME19 6BT

**Phone** 07979805580

## Activities

---

**Objects:** THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE RESIDENTS OF GRAVESEND AND SURROUNDING AREAS BY THE PROVISION OF FACILITIES FOR THE PLAYING OF CRICKET, BOWLING AND TENNIS

**Activities:** The objects of the charity the promotion of community participation in healthy recreation for the residents of Gravesend and surrounding areas by the provision of facilities for the playing of cricket, bowling and tennis.

## Classification

---

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£145,592	£134,477	-	-
2024-03-31	£140,165	£119,119	-	-
2023-03-31	£117,313	£124,891	-	-
2022-03-31	£112,338	£100,985	-	-
2021-03-31	£60,494	£47,311	-	-

## Trustees

Name	Role	Appointed
LAKHBIR SINGH PAHAL	Chair	2015-06-01
ANGELA ROSE PURDY		2015-06-01
Andrew Ian Dodd		2022-03-05
John Dennis Best		2023-01-28
Michael Charles Sacre		2025-06-19
TIMOTHY JOHN HANCE		2015-06-01
TIMOTHY JOHN HANCE		2015-06-01

**GRAVESEND CRICKET, LAWN TENNIS AND BOWLING CLUB (1960) LIMITED**

England & Wales - Charity number 1161170

---

# Accounts

---

Charity registration number: 1161170  
Company registration number: 00677457

# **Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**(A company limited by guarantee)**

**Annual Report and Financial Statements**

**For the Year Ended 31 March 2025**

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Contents

Charity Reference and Administrative Details	3
Trustees' Annual Report Including Directors' Report	4-5
Independent Examiner's Report	6
Statement of Financial Activities (including income and expenditure account)	7
Balance Sheet	8
Notes to the Financial Statements	9-13

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Charity Reference and Administrative Details**

<b>Charity registration number</b>	1161170
<b>Company registration number</b>	0677457
<b>Trustees</b>	Mr T J Hance Mr L S Pahal Ms A R Purdy Mr J D Best Mr A I Dodd Mr M C Sacre – Appointed 19/06/2025
<b>Chairman</b>	Mr L S Pahal
<b>Registered office</b>	The Bat and Ball Cricket Ground Wrotham Road Gravesend Kent DA11 0QP The charity is incorporated in England.
<b>Independent Examiner</b>	King & Taylor 123 Cross Lane East Gravesend Kent DA12 5HA

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Trustees' Annual Report

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mr T J Hance  
Mr I Quinton  
Mr L S Pahal  
Ms A R Purdy

Mr A I Dodd  
Mr J D Best  
Mr I C King (resigned 24 January 2025)

### Objectives and activities

The objects of the charity are the promotion of community participation in healthy recreation for the residents of Gravesend and surrounding areas by the provision of facilities for the playing of cricket and bowling.

### Public benefit statement

The trustees have referred to the guidance in the Charity Commissions general guidance on public benefit when reviewing their aims and objectives in planning future activities, the trustees regularly consider how planned activities will contribute to the aims and objectives that have been set.

### Use of volunteers

There were 20 volunteers used by the Charity during the year. The trustees and executive committee receive no payment and choose not to take expenses.

### Strategic Report

#### Achievements and performance

The club has a 999 year lease (expiring 31st December 2960) on the land on which a yearly peppercorn rent of £1 is paid. The charity is made up of two sections, Cricket and Bowls. Each section pays £8,000 a year to cover the running costs of the charity.

The cricket section has six men's teams that play on a Saturday, five of which play in the Kent Cricket League, two on a Sunday along with a midweek side. In addition to this, the club has a Women's Team who play competitive cricket in the Kent Cricket Women's Development League and healthy colts section. We offer cricket for all age groups from U11 (9 years and above) onwards. In addition, the club runs ECB Allstars and Dynamos Programmes for up to 80 children per year and Disability Cricket programmes. The club is an ECB Disability Cricket Champion Club.

To accommodate the number of matches played and sheer number of teams, the club rely on the use of three cricket grounds: The Bat & Ball, Nurstead and Detling Cricket Grounds.

The Bowls section numbers approximately 80 playing members and holds county level matches at The Bat & Ball Ground. The playing numbers have increased in recent years owing to various mergers with other bowls clubs in the general area.

Wrotham Road and Bronte Schools also use the ground throughout the year as their playing/sports field. In addition, the cricket ground has become 'home' to Kent Cricket Over 60's matches, in addition to hosting both Kent Cricket Women's and Academy Pathway along with Kent Police matches.

#### Financial review (including reserves policy)

The results of the year and the Charity's financial position at the end of the financial year are shown in the attached financial statements.

The club continued with a number of capital items expenditures over the year. We are still paying for the loans provided by sections and individuals for the Water Borehole Project which is now fully operational and has

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Trustees' Annual Report

enabled the club to be self-sufficient in terms of water extraction and use for both irrigation of the fine turf surfaces but also for the supply of drinking water throughout the playing season, and when demand is high. The Water borehole is switched off during the closed season and we revert to mains water. Nevertheless, the cost/benefit saving is significant owing to the main use throughout the spring/summer months.

The charity is wanting to maintain enough reserves to cover a year of its running costs. The Trustees are continuing to monitor costs and cash reserves they hold. The annual levy for both sections was increased to £8,000 this year to cover the financial commitments of interest free loans to be repaid over the next 2-3 years to ensure that the charity can cover its running costs, particularly in view of other operating cost increases eg insurance, utility costs etc. This is likely to be maintained at this level for the next few years as the club try to rebuild and maintain cash reserves.

### Plans for future periods

To improve the playing surfaces, buildings and training facilities and attract more members to both sections. To extend the use of the water produced by the new water borehole to irrigate all fine turf areas which should see a further improvement in the playing surfaces, particularly in high summer/drought conditions.

### Structure, governance and management

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

### Recruitment and appointment of new committee members

The charity may by ordinary resolution appoint any person who is a Member and is willing to act as a trustee. No person may be appointed a trustee at any general meeting unless

- 1) he or she is recommended for election by the trustees, or
- 2) Not less than fourteen not more than thirty-five clear days before the date of the meeting, the charity is given a notice that;
  - a) is signed by a member entitled to vote at the meeting
  - b) states the member's intention to propose the appointment of a person as a trustee
  - c) contains the details that, if the person were to be appointed, the charity would have to file at Companies House
  - d) is signed by the person who is to be proposed to show his or her willingness to be appointed

The trustees may appoint a person who is willing to act to be a trustee.

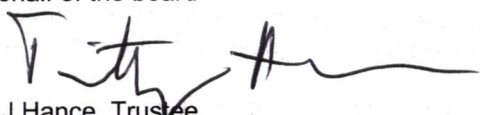
### Disqualification and removal of trustees

A trustee shall cease to hold office if he or she

- 1) Ceases to be a trustee by virtue of any provision in the Companies Acts or is prohibited by law from being a trustee
- 2) Is disqualified from acting as a trustee by virtue of sections 178 and 179 of the Charities Act 2011.
- 3) Ceases to be a member of the charity
- 4) Becomes incapable by reason of mental disorder, illness or injury of managing and administering his or her own affairs
- 5) Resigns as a trustee by notice to the charity
- 6) Is absent without the permission of the trustees from all meetings held within a period of six consecutive months and the trustees resolve that his or her office be vacated

The annual report was approved by the trustees of the charity and signed on its behalf by:

On behalf of the board

  
Mr T J Hance, Trustee  
Date 03/10/2025

## Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

### Independent Examiner's Report to the Trustees of Gravesend Cricket Lawn Tennis Bowling Club (1960) Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 7 to 13.

#### Responsibilities and basis of report

As the charity 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 company'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 that in any material respect:

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.

Signed:



J T Durell  
FCA  
12 Limited trading as King and Taylor  
Chartered Accountants  
123 Cross Lane East  
Gravesend  
Kent  
DA12 5HA

Date 13<sup>th</sup> October 2025

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Statement of Financial Activities Including Income and Expenditure Account  
for the Year Ended 31 March 2025**

	Unrestricted Funds £	Total 2025 £	Total 2024 £
	<b>Note</b>		
<b>Income and endowments from:</b>			
Grants	3	12,300	16,800
Charitable activities	4	132,941	123,198
Investments – bank interest received		351	167
		<hr/>	<hr/>
<b>Total income and endowments</b>		145,592	140,165
<b>Expenditure on:</b>			
Rent		1	1
Purchases		15,236	7,514
Utilities		11,116	11,939
Insurance		5,580	5,021
Repairs and maintenance		11,684	12,464
Bar expenditure		11,313	17,843
Licences		-	339
Accountancy fees		1,216	1,039
Subscriptions		4,296	5,351
Sundry		4,167	3,413
Bank charges		-	84
Depreciation		9,224	5,356
Casual wages		53,549	48,231
Printing, postage and stationery		96	94
Travel expenses		6,447	-
Telephone and internet		352	430
Donations		200	-
<b>Total expenditure</b>		<hr/>	<hr/>
		134,477	119,119
<b>Net income/(expenditure)</b>		<hr/>	<hr/>
		11,115	21,046
<b>Reconciliation of funds:</b>			
Total funds brought forward	11	<hr/>	<hr/>
		75,555	54,509
<b>Total funds carried forward</b>	11	<hr/>	<hr/>
		86,670	75,555

All income and expenditure derive from continuing activities.

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

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Balance Sheet At 31 March 2025**

	<b>Note</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Fixed assets</b>			
Tangible assets	7	71,759	58,768
<b>Current assets</b>			
Debtors	8	1,433	1,282
Cash at bank and in hand		<u>37,694</u>	<u>40,665</u>
		39,127	41,947
<b>Creditors: amounts falling due within one year</b>	9	<u>(11,216)</u>	<u>(11,160)</u>
<b>Net current assets</b>		<u>27,911</u>	<u>30,787</u>
<b>Total assets less current liabilities</b>		<u>99,670</u>	<u>89,555</u>
<b>Creditors: amounts falling due after more than one year</b>	10	(13,000)	(14,000)
<b>Net assets</b>		<u>86,670</u>	<u>75,555</u>
<b>Charity Funds</b>			
Unrestricted funds	11	<u>86,670</u>	<u>75,555</u>
<b>Total charity funds</b>	11	<u>86,670</u>	<u>75,555</u>

For the year ending 31 March 2025 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 of its accounts for the year in question in accordance with section 476;
- 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.

The financial statements were approved and authorised for issue by the Board.

Signed on behalf of the board of trustees



Mr T J Hance, Trustee

Date 03/10/2025

The notes on pages 9 to 12 form part of these financial statements.  
Company registration number: 1161170

## **Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **1 Summary of significant accounting policies**

##### **(a) General information and basis of preparation**

Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited is a company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are the promotion of community participation in healthy recreation for the residents of Gravesend and surrounding areas by the provision of facilities for the playing of cricket, bowling and tennis.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

## **Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

The charity receives government grants in respect of covid support. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

#### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

#### **(e) Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold land and buildings	10% straight line basis
Fixtures and fittings	25% reducing balance basis

#### **(f) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### **(g) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 3 Income from grants

	2025	2024
	£	£
EW Cricket Trust	500	10,500
Kent County Council	6,000	6,300
Kent Seniors	2,000	-
Lottery Grant	3,800	-
	12,300	16,800

Income from donations and legacies was £Nil (2024 - £Nil) of which £Nil (2024 - £Nil) was attributable to endowments, £Nil (2024 - £Nil) was attributable to restricted and £Nil (2024 - £Nil) was attributable to unrestricted funds.

#### 4 Income from charitable activities

	2025	2024
	£	£
Donations and sponsorship	27,514	20,985
Match fees and subscriptions	49,931	39,142
Bar and hall hire	28,092	28,636
Facility rental	22,106	21,122
Other income	8,079	7,994
Insurance pay-out	-	-
Gift aid	3,221	5,319
	132,941	123,198

Income from charitable activities was £132,941 (2024 - £123,198) of which £Nil (2024 - £Nil) was attributable to restricted and £132,941 (2024 - £123,198) was attributable to unrestricted funds.

#### 5 Net income for the year

Net income is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets	9,224	5,356

#### 6 Independent examiners remuneration

The independent examiner's remuneration amounts to an independent examination fee of £1,216 (2024 - £1,039).

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2025**

**7 Tangible fixed assets**

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost or valuation:</b>			
At 1 April 2024	73,832	4,887	78,719
Additions	15,296	6,919	22,215
Disposals	-	(946)	(946)
At 31 March 2025	89,128	10,860	99,988
<b>Depreciation:</b>			
At 1 April 2024	16,993	2,958	19,951
Charge for the year	8,318	906	9,224
Eliminated on disposals	-	(946)	(946)
At 31 March 2025	25,311	2,918	28,229
<b>Net book value:</b>			
At 31 March 2025	63,817	7,942	71,759
At 31 March 2024	56,839	1,929	58,768

**8 Debtors**

	2025 £	2024 £
Prepayments and accrued income	1,433	1,282

**9 Creditors: amounts falling due within one year**

	2025 £	2024 £
Accruals	1,216	1,160
E&W Cricket Trust loan	5,000	5,000
Other Loan	3,000	3,000
Cricket Section Loan	2,000	2,000
	11,216	11,160

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**  
**Notes to the Financial Statements for the Year Ended 31 March 2025**

**10 Creditors: amounts falling due after more than one year**

	2025 £	2024 £
E&W Cricket Trust loan	6,000	7,000
Other Loan	3,000	3,000
Cricket Section Loan	4,000	4,000
	13,000	14,000

**11 Fund reconciliation**

**Unrestricted funds**

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted	75,555	145,592	(134,477)	86,670

**Unrestricted funds**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted	54,509	140,165	(119,119)	75,555

**GRAVESEND CRICKET, LAWN TENNIS AND BOWLING CLUB (1960) LIMITED**

England & Wales - Charity number 1161170

---

# Accounts

---

# **Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**(A company limited by guarantee)**

**Annual Report and Financial Statements**

**For the Year Ended 31 March 2024**

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Contents

Charity Reference and Administrative Details	3
Trustees' Annual Report Including Directors' Report	4-5
Independent Examiner's Report	6
Statement of Financial Activities (including income and expenditure account)	7
Balance Sheet	8
Notes to the Financial Statements	9-13

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Charity Reference and Administrative Details

<b>Charity registration number</b>	1161170
<b>Company registration number</b>	0677457
<b>Trustees</b>	Mr T J Hance Mr I Quinton Mr L S Pahal Ms A R Purdy Mr J D Best Mr A I Dodd Mr I C King Mr L S Pahal
<b>Chairman</b>	Mr L S Pahal
<b>Registered office</b>	The Bat and Ball Cricket Ground Wrotham Road Gravesend Kent DA11 0QP The charity is incorporated in England.
<b>Independent Examiner</b>	King & Taylor 123 Cross Lane East Gravesend Kent DA12 5HA

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Trustees' Annual Report

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mr T J Hance  
Mr I Quinton  
Mr L S Pahal  
Ms A R Purdy

Mr A I Dodd  
Mr J D Best  
Mr I C King

### Objectives and activities

The objects of the charity are the promotion of community participation in healthy recreation for the residents of Gravesend and surrounding areas by the provision of facilities for the playing of cricket and bowling.

### Public benefit statement

The trustees have referred to the guidance in the Charity Commissions general guidance on public benefit when reviewing their aims and objectives in planning future activities, the trustees regularly consider how planned activities will contribute to the aims and objectives that have been set.

### Use of volunteers

There were 12 volunteers used by the Charity during the year. The trustees and executive committee receive no payment and choose not to take expenses.

### Strategic Report

#### Achievements and performance

The club has a 999 year lease (expiring 31<sup>st</sup> December 2960) on the land on which a yearly peppercorn rent of £1 is paid. The charity is made up of two sections, Cricket and Bowls. Each section pays £6,000 a year to cover the running costs of the charity.

The cricket section has six men's teams that play on a Saturday, five of which play in the Kent Cricket League, two on a Sunday along with a midweek side. In addition to this, the club has a Women's Team who play competitive cricket in the Kent Cricket Women's Development League and healthy colts section. We offer cricket for all age groups from U11 (9 years and above) onwards. In addition, the club runs ECB Allstars and Dynamos Programmes for up to 80 children per year and Disability Cricket programmes. The club is an ECB Disability Cricket Champion Club.

To accommodate the number of matches played and sheer number of teams, the club rely on the use of three cricket grounds: The Bat & Ball, Nurstead and Wombwell Park.

The Bowls section numbers approximately 80 playing members and holds county level matches at The Bat & Ball Ground. The playing numbers have increased in recent years owing to various mergers with other bowls clubs in the general area.

Wrotham Road and Bronte Schools also use the ground throughout the year as their playing/sports field. In addition, the cricket ground has become 'home' to Kent Cricket Over 60's matches, in addition to hosting both Kent Cricket Women's and Academy Pathway and Kent Police matches.

#### Financial review (including reserves policy)

The results of the year and the Charity's financial position at the end of the financial year are shown in the attached financial statements.

The club continued with a number of capital items expenditures over the year. The main focus of this was the Water Borehole Project which will be fully operational by July 2024 and will mean that the club will be self-sufficient in terms of water extraction and use for both irrigation of the fine turf surfaces but also for the supply

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Trustees' Annual Report

of drinking water. Whilst the club will not be totally self-sufficient and will still require mains water through the winter months, the cost/benefit saving will be significant owing to the main use throughout the spring/summer months. The club have raised funds to undertake this significant investment through grants from ECB, Kent County Council and Kent Playing Fields Association along with donations from members and non-members, from fundraising activities and financial contributions by both sections, along with four (no) interest free loans totalling £12,000 to be repaid over 2 to 3 years.

The charity is wanting to maintain enough reserves to cover a year of its running costs. The Trustees are continuing to monitor costs and cash reserves they hold. It is likely that the annual levy for both sections will need to increase slightly, at least over the short term, to cover the financial commitments of interest free loans to be repaid over the next 2-3 years to ensure that the charity can cover its running costs, particularly in view of other operating cost increases e.g. insurance, utility costs etc.

### Plans for future periods

To improve the playing surfaces, buildings and training facilities and attract more members to both sections. To extend the use of the water produced by the new water borehole to irrigate all fine turf areas which should see a further improvement in the playing surfaces, particularly in high summer/drought conditions.

### Structure, governance and management

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

### Recruitment and appointment of new committee members

The charity may by ordinary resolution appoint any person who is a Member and is willing to act as a trustee. No person may be appointed a trustee at any general meeting unless

- 1) he or she is recommended for election by the trustees, or
- 2) Not less than fourteen not more than thirty-five clear days before the date of the meeting, the charity is given a notice that:
  - a) is signed by a member entitled to vote at the meeting
  - b) states the member's intention to propose the appointment of a person as a trustee
  - c) contains the details that, if the person were to be appointed, the charity would have to file at Companies House
  - d) is signed by the person who is to be proposed to show his or her willingness to be appointed

The trustees may appoint a person who is willing to act to be a trustee.

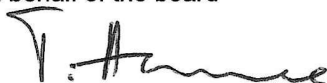
### Disqualification and removal of trustees

A trustee shall cease to hold office if he or she

- 1) Ceases to be a trustee by virtue of any provision in the Companies Acts or is prohibited by law from being a trustee
- 2) Is disqualified from acting as a trustee by virtue of sections 178 and 179 of the Charities Act 2011.
- 3) Ceases to be a member of the charity
- 4) Becomes incapable by reason of mental disorder, illness or injury of managing and administering his or her own affairs
- 5) Resigns as a trustee by notice to the charity
- 6) Is absent without the permission of the trustees from all meetings held within a period of six consecutive months and the trustees resolve that his or her office be vacated

The annual report was approved by the trustees of the charity and signed on its behalf by:

On behalf of the board



Mr T J Hance, Trustee  
Date 31 October 2024

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Independent Examiner's Report to the Trustees of Gravesend Cricket Lawn Tennis Bowling Club 1960 Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 7 to 13.

### Responsibilities and basis of report

As the charity 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 company'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 that in any material respect:

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.

*Signed:*



J T Durell

FCA

12 Limited trading as King and Taylor

Chartered Accountants

123 Cross Lane East

Gravesend

Kent

DA12 5HA

*Date 1 November 2024*

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Statement of Financial Activities Including Income and Expenditure Account  
for the Year Ended 31 March 2024**

	Note	Unrestricted Funds £	Total 2024 £	Total 2023 £
<b>Income and endowments from:</b>				
Grants	3	16,800	16,800	10,000
Charitable activities	4	123,198	123,198	107,236
Investments – bank interest received		167	167	77
<b>Total income and endowments</b>		<u>140,165</u>	<u>140,165</u>	<u>117,313</u>
<b>Expenditure on:</b>				
Rent		1	1	1
Purchases		7,514	7,514	15,683
Utilities		11,939	11,939	14,004
Insurance		5,021	5,021	4,616
Repairs and maintenance		12,464	12,464	28,045
Bar expenditure		17,843	17,843	18,079
Licences		339	339	339
Accountancy fees		1,039	1,039	1,232
Subscriptions		5,351	5,351	1,689
Sundry		3,413	3,413	2,406
Bank charges		84	84	1,105
Depreciation		5,356	5,356	4,622
Casual wages		48,231	48,231	31,820
Printing, postage and stationery		94	94	-
Staff training and welfare		-	-	450
Telephone and internet		430	430	300
Bad debts		-	-	500
<b>Total expenditure</b>		<u>119,119</u>	<u>119,119</u>	<u>124,891</u>
<b>Net income/(expenditure)</b>		<u>21,046</u>	<u>21,046</u>	<u>(7,578)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	11	<u>54,509</u>	<u>54,509</u>	<u>62,087</u>
<b>Total funds carried forward</b>	11	<u><u>75,555</u></u>	<u><u>75,555</u></u>	<u><u>54,509</u></u>

All income and expenditure derive from continuing activities.

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

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Balance Sheet At 31 March 2024**

	<b>Note</b>	<b>2024</b> £	<b>2023</b> £
<b>Fixed assets</b>			
Tangible assets	7	58,768	33,569
<b>Current assets</b>			
Debtors	8	1,282	1,177
Cash at bank and in hand		<u>40,665</u>	<u>35,995</u>
		41,947	37,172
<b>Creditors: amounts falling due within one year</b>	9	<u>(11,160)</u>	<u>(5,232)</u>
<b>Net current assets</b>		<u>30,787</u>	<u>31,940</u>
<b>Total assets less current liabilities</b>		<u>89,555</u>	<u>65,509</u>
<b>Creditors: amounts falling due after more than one year</b>	10	<u>(14,000)</u>	<u>(11,000)</u>
<b>Net assets</b>		<u>75,555</u>	<u>54,509</u>
<b>Charity Funds</b>			
Unrestricted funds	11	<u>75,555</u>	<u>54,509</u>
<b>Total charity funds</b>	11	<u>75,555</u>	<u>54,509</u>

For the year ending 31 March 2024 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 of its accounts for the year in question in accordance with section 476;
- 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.

The financial statements were approved and authorised for issue by the Board.

Signed on behalf of the board of trustees



Mr T J Hance, Trustee

Date 31 October 2024

The notes on pages 9 to 12 form part of these financial statements.  
Company registration number: 1161170

# **Gravesend Cricket Lawn Tennis and BowlingClub (1960) Limited**

## **Notes to the Financial Statements for the Year Ended 31 March 2024**

### **1 Summary of significant accounting policies**

#### **(a) General information and basis of preparation**

Gravesend Cricket Lawn Tennis and BowlingClub (1960) Limited is a company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are the promotion of community participation in healthy recreation for the residents of Gravesend and surrounding areas by the provision of facilities for the playing of cricket, bowling and tennis.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### **(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

## **Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

The charity receives government grants in respect of covid support. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

#### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

#### **(e) Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold land and buildings	10% straight line basis
Fixtures and fittings	25% reducing balance basis

#### **(f) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### **(g) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 3 Income from grants

	2024 £	2023 £
EW Cricket Trust	10,500	10,000
Kent County Council	6,300	-
	<u>16,800</u>	<u>10,000</u>

Income from donations and legacies was £Nil (2023 - £Nil) of which £Nil (2023 - £Nil) was attributable to endowments, £Nil (2023 - £Nil) was attributable to restricted and £Nil (2023 - £Nil) was attributable to unrestricted funds.

#### 4 Income from charitable activities

	2024 £	2023 £
Donations and sponsorship	20,985	5,462
Match fees and subscriptions	39,142	40,713
Bar and hall hire	28,636	28,323
Facility rental	21,122	22,505
Other income	7,994	4,138
Insurance pay-out	-	2,939
Gift aid	5,319	3,156
	<u>123,198</u>	<u>107,236</u>

Income from charitable activities was £123,198 (2023 - £107,236) of which £Nil (2023 - £Nil) was attributable to restricted and £123,198 (2022 - £107,236) was attributable to unrestricted funds.

#### 5 Net income for the year

Net income is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>5,356</u>	<u>4,622</u>

#### 6 Independent examiners remuneration

The independent examiner's remuneration amounts to an independent examination fee of £1,039 (2023 - £1,232).

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2024**

**7 Tangible fixed assets**

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost or valuation:</b>			
At 1 April 2023	43,277	4,887	48,164
Additions	30,555	-	30,555
Disposals	-	-	-
At 31 March 2024	<u>73,832</u>	<u>4,887</u>	<u>78,719</u>
<b>Depreciation:</b>			
At 1 April 2023	12,615	1,980	14,595
Charge for the year	4,378	978	5,356
Eliminated on disposals	-	-	-
At 31 March 2024	<u>16,993</u>	<u>2,958</u>	<u>19,951</u>
<b>Net book value:</b>			
At 31 March 2024	<u>56,839</u>	<u>1,929</u>	<u>58,768</u>
At 31 March 2023	<u>30,662</u>	<u>2,907</u>	<u>33,569</u>

**8 Debtors**

	<b>2024</b> £	<b>2023</b> £
Prepayments and accrued income	<u>1,282</u>	<u>1,177</u>

**9 Creditors: amounts falling due within one year**

	<b>2024</b> £	<b>2023</b> £
Accruals	1,160	1,232
E&W Cricket Trust loan	5,000	4,000
Other Loan	3,000	-
Cricket Section Loan	2,000	-
	<u>11,160</u>	<u>5,232</u>

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2024**

**10 Creditors: amounts falling due after more than one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
E&W Cricket Trust loan	7,000	11,000
Other Loan	3,000	-
Cricket Section Loan	4,000	-
	<u>14,000</u>	<u>11,000</u>

**11 Fund reconciliation**

**Unrestricted funds**

	<b>Balance at 1 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted	<u>54,509</u>	<u>140,165</u>	<u>(119,119)</u>	<u>75,555</u>

**GRAVESEND CRICKET, LAWN TENNIS AND BOWLING CLUB (1960) LIMITED**

England & Wales - Charity number 1161170

---

# Accounts

---

# **Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**(A company limited by guarantee)**

**Annual Report and Financial Statements**

**For the Year Ended 31 March 2023**

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Contents

Charity Reference and Administrative Details	3
Trustees' Annual Report Including Directors' Report	4-5
Independent Examiner's Report	6
Statement of Financial Activities (including income and expenditure account)	7
Balance Sheet	8
Notes to the Financial Statements	9-13

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Charity Reference and Administrative Details

<b>Charity registration number</b>	1161170
<b>Company registration number</b>	0677457
<b>Trustees</b>	Mr T J Hance Mr I Quinton Mr L S Pahal Ms A R Purdy Mr J D Best Mr A I Dodd Mr I C King Mr L S Pahal
<b>Chairman</b>	Mr L S Pahal
<b>Registered office</b>	The Bat and Ball Cricket Ground Wrotham Road Gravesend Kent DA11 0QP The charity is incorporated in England.
<b>Independent Examiner</b>	King & Taylor 123 Cross Lane East Gravesend Kent DA12 5HA

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Trustees' Annual Report

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mr T J Hance	Mr J D Best (appointed 28 January 2023)
Mr I Quinton	
Mr L S Pahal	
Ms A R Purdy	
Mr I C King (appointed 5 March 2022)	
Mr A I Dodd (appointed 5 March 2022)	

### Objectives and activities

The objects of the charity are the promotion of community participation in healthy recreation for the residents of Gravesend and surrounding areas by the provision of facilities for the playing of cricket and bowling.

### Public benefit statement

The trustees have referred to the guidance in the Charity Commissions general guidance on public benefit when reviewing their aims and objectives in planning future activities, the trustees regularly consider how planned activities will contribute to the aims and objectives that have been set.

### Use of volunteers

There were 12 volunteers used by the Charity during the year. The trustees and executive committee receive no payment and choose not to take expenses.

### Strategic Report

#### Achievements and performance

The club has a 999 year lease on the land on which a yearly rent of £1 is paid. The charity is made up of two sections Cricket and Bowls. Each section pays £6,000 a year to cover the running costs of the charity. The cricket section have six teams that play on a Saturday and two on a Sunday along with a midweek side and a healthy colts section. The bowls section numbers have expanded over the past few years due to mergers with other bowls clubs. The bowls section hold county level games at The Bat & Ball Ground. Wrotham Road & Bronte Schools also use the ground throughout the year as their playing/sports field.

#### Financial review (including reserves policy)

The results of the year and the Charity's financial position at the end of the financial year are shown in the attached financial statements.

The cricket section continued with a number of capital item expenditures over the year including but, not limited to, the refurbishment of the pavilion wc's and extensive renovation of their second ground pitches. They also ran a number of coaching programmes for the local community including Allstars & Dynamo's programmes for 94 children as well as setting up a Women's Cricket Team which played in the Kent Women's Development League in 2023. The Bowls section have recruited a number of new members over the season and as a result have had a busy summer of both County matches and friendly fixtures.

The charity is wanting to maintain enough reserves to cover a year of its running costs. The trustees are continuing to monitor costs and cash reserves they hold.

#### Plans for future periods

To improve further the playing surfaces, buildings and training facilities and attract more members to both sections.

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Trustees' Annual Report

### Structure, governance and management

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

### Recruitment and appointment of new committee members

The charity may by ordinary resolution appoint any person who is a Member and is willing to act as a trustee. No person may be appointed a trustee at any general meeting unless

1) he or she is recommended for election by the trustees, or  
2) Not less than fourteen not more than thirty-five clear days before the date of the meeting, the charity is given a notice that;

- a) is signed by a member entitled to vote at the meeting
- b) states the member's intention to propose the appointment of a person as a trustee
- c) contains the details that, if the person were to be appointed, the charity would have to file at Companies House
- d) is signed by the person who is to be proposed to show his or her willingness to be appointed

The trustees may appoint a person who is willing to act to be a trustee.

### Disqualification and removal of trustees

A trustee shall cease to hold office if he or she

- 1) Ceases to be a trustee by virtue of any provision in the Companies Acts or is prohibited by law from being a trustee
- 2) Is disqualified from acting as a trustee by virtue of sections 178 and 179 of the Charities Act 2011.
- 3) Ceases to be a member of the charity
- 4) Becomes incapable by reason of mental disorder, illness or injury of managing and administering his or her own affairs
- 5) Resigns as a trustee by notice to the charity
- 6) Is absent without the permission of the trustees from all meetings held within a period of six consecutive months and the trustees resolve that his or her office be vacated

The annual report was approved by the trustees of the charity and signed on its behalf by:

On behalf of the board



Mr T J Hance, Trustee

Date 20.10.2023

## Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

### Independent Examiner's Report to the Trustees of Gravesend Cricket Lawn Tennis Bowling Club 1960 Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 7 to 13.

#### Responsibilities and basis of report

As the charity 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 company'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 that in any material respect:

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.

Signed:



J T Durell  
FCA  
12 Limited trading as King and Taylor  
Chartered Accountants  
123 Cross Lane East  
Gravesend  
Kent  
DA12 5HA

Date 23 October 2023

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Statement of Financial Activities Including Income and Expenditure Account  
for the Year Ended 31 March 2023**

	Note	Unrestricted Funds £	Total 2023 £	Total 2022 £
<b>Income and endowments from:</b>				
Grants	3	10,000	10,000	8,180
Charitable activities	4	107,236	107,236	104,157
Investments – bank interest received		77	77	1
<b>Total income and endowments</b>		<u>117,313</u>	<u>117,313</u>	<u>112,338</u>
<b>Expenditure on:</b>				
Rent		1	1	6
Purchases		15,683	15,683	11,792
Utilities		14,004	14,004	7,562
Insurance		4,616	4,616	4,252
Repairs and maintenance		28,045	28,045	35,122
Bar expenditure		18,079	18,079	5,574
Licences		339	339	339
Accountancy fees		1,232	1,232	1,148
Subscriptions		1,689	1,689	2,344
Sundry		2,406	2,406	3,227
Bank charges		1,105	1,105	84
Depreciation		4,622	4,622	3,646
Casual wages		31,820	31,820	25,475
Printing, postage and stationery		-	-	114
Staff training and welfare		450	450	-
Telephone and internet		300	300	300
Bad debts		500	500	-
<b>Total expenditure</b>		<u>124,891</u>	<u>124,891</u>	<u>100,985</u>
<b>Net income/(expenditure)</b>		<u>(7,578)</u>	<u>(7,578)</u>	<u>11,353</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	11	<u>62,087</u>	<u>62,087</u>	<u>50,734</u>
<b>Total funds carried forward</b>	11	<u>54,509</u>	<u>54,509</u>	<u>62,087</u>

All income and expenditure derive from continuing activities.

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

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Balance Sheet At 31 March 2023**

		2023 £	2022 £
<b>Fixed assets</b>	<b>Note</b>		
Tangible assets	7	33,569	28,868
<b>Current assets</b>			
Debtors	8	1,177	1,088
Cash at bank and in hand		<u>35,995</u>	<u>52,278</u>
		37,172	53,366
<b>Creditors: amounts falling due within one year</b>	9	<u>(5,232)</u>	<u>(5,147)</u>
<b>Net current assets</b>		<u>31,940</u>	<u>48,219</u>
<b>Total assets less current liabilities</b>		<u>65,509</u>	<u>77,087</u>
<b>Creditors: amounts falling due after more than one year</b>	10	(11,000)	(15,000)
<b>Net assets</b>		<u>54,509</u>	<u>62,087</u>
<b>Charity Funds</b>			
Unrestricted funds	11	<u>54,509</u>	<u>62,087</u>
<b>Total charity funds</b>	11	<u>54,509</u>	<u>62,087</u>

For the year ending 31 March 2023 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 of its accounts for the year in question in accordance with section 476;
- 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.

The financial statements were approved and authorised for issue by the Board.

Signed on behalf of the board of trustees



Mr T J Hance, Trustee

Date 20 October 2023

The notes on pages 9 to 12 form part of these financial statements.  
Company registration number: 1161170

# Gravesend Cricket Lawn Tennis and BowlingClub (1960) Limited

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 1 Summary of significant accounting policies

#### (a) General information and basis of preparation

Gravesend Cricket Lawn Tennis and BowlingClub (1960) Limited is a company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are the promotion of community participation in healthy recreation for the residents of Gravesend and surrounding areas by the provision of facilities for the playing of cricket, bowling and tennis.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### (b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### (c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Notes to the Financial Statements for the Year Ended 31 March 2023

The charity receives government grants in respect of covid support. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

### (d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

### (e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold land and buildings	10% straight line basis
Fixtures and fittings	25% reducing balance basis

### (f) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

### (g) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 3 Income from grants

	2023 £	2022 £
EW Cricket Trust	10,000	-
Government grants – Gravesham Borough Council	-	8,180
	<u>10,000</u>	<u>8,180</u>

Income from donations and legacies was £Nil (2022 - £Nil) of which £Nil (2022 - £Nil) was attributable to endowments, £Nil (2022 - £Nil) was attributable to restricted and £Nil (2022 - £Nil) was attributable to unrestricted funds.

£Nil (2022 - £8,180) of government grants were received for support during the Covid-19 pandemic.

#### 4 Income from charitable activities

	2023 £	2022 £
Donations and sponsorship	5,462	9,758
Match fees and subscriptions	40,713	11,891
Bar and hall hire	28,323	10,331
Facility rental	22,505	9,766
Other income	4,138	23,525
Insurance pay-out	2,939	38,886
Gift aid	3,156	-
	<u>107,236</u>	<u>104,157</u>

Income from charitable activities was £107,236 (2022 - £104,157) of which £nil (2021 - £Nil) was attributable to restricted and £107,236 (2022 - £104,157) was attributable to unrestricted funds.

#### 5 Net income for the year

Net income is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>4,622</u>	<u>3,646</u>

#### 6 Independent examiners remuneration

The independent examiner's remuneration amounts to an independent examination fee of £1,232 (2022 - £1,148).

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2023**

**7 Tangible fixed assets**

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost or valuation:</b>			
At 1 April 2022	35,277	3,564	38,931
Additions	8,000	1,323	9,323
Disposals	-	-	-
At 31 March 2023	43,277	4,887	48,164
<b>Depreciation:</b>			
At 1 April 2022	8,882	1,091	9,973
Charge for the year	3,733	889	4,622
Eliminated on disposals	-	-	-
At 31 March 2023	12,615	1,980	14,595
<b>Net book value:</b>			
At 31 March 2023	30,662	2,907	33,569
At 31 March 2022	26,395	2,473	28,868

**8 Debtors**

	2023 £	2022 £
Prepayments and accrued income	1,177	1,089

**9 Creditors: amounts falling due within one year**

	2023 £	2022 £
Accruals	1,232	1,147
E&W Cricket Trust loan	4,000	4,000
	5,232	5,147

**10 Creditors: amounts falling due after more than one year**

	2023 £	2022 £
E&W Cricket Trust loan	11,000	15,000

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2023**

**11 Fund reconciliation**

**Unrestricted funds**

	<b>Balance at 1 April 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted	<u>62,087</u>	<u>117,313</u>	<u>(124,891)</u>	<u>54,509</u>

**GRAVESEND CRICKET, LAWN TENNIS AND BOWLING CLUB (1960) LIMITED**

England & Wales - Charity number 1161170

---

# Accounts

---

# **Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**(A company limited by guarantee)**

**Annual Report and Financial Statements**

**For the Year Ended 31 March 2022**

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Contents

Charity Reference and Administrative Details	3
Trustees' Annual Report Including Directors' Report	4-5
Independent Examiner's Report	6
Statement of Financial Activities (including income and expenditure account)	7
Balance Sheet	8
Notes to the Financial Statements	9-13

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Charity Reference and Administrative Details**

<b>Charity registration number</b>	1161170
<b>Company registration number</b>	0677457
<b>Trustees</b>	Mr T J Hance J L England Mr I Quinton Mr L S Pahal Ms A R Purdy Mr R L Betts
<b>Chairman</b>	Mr J L England
<b>Registered office</b>	The Bat and Ball Cricket Ground Wrotham Road Gravesend Kent DA11 0QP The charity is incorporated in England.
<b>Independent Examiner</b>	King & Taylor 123 Cross Lane East Gravesend Kent DA12 5HA

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Trustees' Annual Report

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mr T J Hance  
J L England  
Mr I Quinton  
Mr L S Pahal  
Ms A R Purdy  
Mr R L Betts

### Objectives and activities

The objects of the charity are the promotion of community participation in healthy recreation for the residents of Gravesend and surrounding areas by the provision of facilities for the playing of cricket and bowling.

### Public benefit statement

The trustees have referred to the guidance in the Charity Commissions general guidance on public benefit when reviewing their aims and objectives in planning future activities, the trustees regularly consider how planned activities will contribute to the aims and objectives that have been set.

### Use of volunteers

There were 12 volunteers used by the Charity during the year. The trustees and executive committee receive no payment and choose not to take expenses.

### Strategic Report

#### Achievements and performance

The club has a 999 year lease on the land on which a yearly rent of £1 is paid. The charity is made up of two sections Cricket and Bowls. Each section pays £6,000 a year to cover the running costs of the charity. The cricket section have six teams that play on a Saturday and two on a Sunday along with a midweek side and a healthy colts section. The bowls section numbers have expanded over the past year due to mergers with other bowls clubs. The bowls section hold county level games at The Bat & Ball Ground. Wrotham Road School also use the ground throughout the year as their playing/sports field.

#### Financial review (including reserves policy)

The results of the year and the Charity's financial position at the end of the financial year are shown in the attached financial statements.

It should be noted that the cricket section carried out substantial improvement works at significant cost in the year. 9 (no) pitches were rebuilt/laid and a new 6 (no) grass net block was constructed. This, in part, was funded by way of an interest free loan from the ECB.

Within the year, the Club also successfully claimed and received an insurance pay-out of £25,000 for business interruption caused by Covid 19.

The charity is wanting to maintain enough reserves to cover a year of its running costs. The trustees are continuing to monitor costs and cash reserves they hold.

#### Plans for future periods

To improve further the playing surfaces, buildings and training facilities. The cricket section intend to establish a women's cricket section in the coming year.

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Trustees' Annual Report

### Structure, governance and management

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

### Recruitment and appointment of new committee members

The charity may by ordinary resolution appoint any person who is a Member and is willing to act as a trustee.

No person may be appointed a trustee at any general meeting unless

- 1) he or she is recommended for election by the trustees, or
- 2) Not less than fourteen not more than thirty-five clear days before the date of the meeting, the charity is given a notice that:

- a) is signed by a member entitled to vote at the meeting
- b) states the member's intention to propose the appointment of a person as a trustee
- c) contains the details that, if the person were to be appointed, the charity would have to file at Companies House
- d) is signed by the person who is to be proposed to show his or her willingness to be appointed

The trustees may appoint a person who is willing to act to be a trustee.

### Disqualification and removal of trustees

A trustee shall cease to hold office if he or she

- 1) Ceases to be a trustee by virtue of any provision in the Companies Acts or is prohibited by law from being a trustee
- 2) Is disqualified from acting as a trustee by virtue of sections 178 and 179 of the Charities Act 2011.
- 3) Ceases to be a member of the charity
- 4) Becomes incapable by reason of mental disorder, illness or injury of managing and administering his or her own affairs
- 5) Resigns as a trustee by notice to the charity
- 6) Is absent without the permission of the trustees from all meetings held within a period of six consecutive months and the trustees resolve that his or her office be vacated

The annual report was approved by the trustees of the charity and signed on its behalf by:

On behalf of the board



Mr T J Hance, Trustee

Date 21.07.2022

## Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

### Independent Examiner's Report to the Trustees of Gravesend Cricket Lawn Tennis Bowling Club 1960 Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 7 to 13.

#### Responsibilities and basis of report

As the charity 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 company'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 that in any material respect:

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.

Signed:



J T Durell  
FCA  
12 Limited trading as King and Taylor  
Chartered Accountants  
123 Cross Lane East  
Gravesend  
Kent  
DA12 5HA

Date 4 August 2022

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Statement of Financial Activities Including Income and Expenditure Account  
for the Year Ended 31 March 2022**

	Note	Unrestricted Funds £	Total 2022 £	Total 2022 £
<b>Income and endowments from:</b>				
Grants	3	8,180	8,180	33,693
Charitable activities	4	104,157	104,157	26,772
Investments – bank interest received		1	1	29
<b>Total income and endowments</b>		<b>112,338</b>	<b>112,338</b>	<b>60,494</b>
<b>Expenditure on:</b>				
Rent		6	6	-
Purchases		11,792	11,792	4,420
Utilities		7,562	7,562	9,183
Insurance		4,252	4,252	3,902
Repairs and maintenance		35,122	35,122	3,595
Buildings repairs and maintenance		-	-	-
Bar expenditure		5,574	5,574	157
Licences		339	339	210
Accountancy fees		1,148	1,148	1,093
Subscriptions		2,344	2,344	1,496
Sundry		3,227	3,227	114
Bank charges		84	84	80
Depreciation		3,646	3,646	189
Casual wages		25,475	25,475	22,380
Printing, postage and stationery		114	114	88
Donations		-	-	-
Telephone and internet		300	300	404
<b>Total expenditure</b>		<b>100,985</b>	<b>100,985</b>	<b>(47,311)</b>
<b>Net Income/(expenditure)</b>		<b>11,353</b>	<b>11,353</b>	<b>13,183</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	11	50,734	50,734	(37,551)
<b>Total funds carried forward</b>	<b>11</b>	<b>62,087</b>	<b>62,087</b>	<b>(50,734)</b>

All income and expenditure derive from continuing activities.

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

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Balance Sheet At 31 March 2022**

	<b>Note</b>	<b>2022</b> £	<b>2021</b> £
<b>Fixed assets</b>			
Tangible assets	7	28,868	568
<b>Current assets</b>			
Debtors	8	1,088	739
Cash at bank and in hand		<u>52,278</u>	<u>50,520</u>
		53,366	51,259
<b>Creditors: amounts falling due within one year</b>	9	<u>(5,147)</u>	<u>(1,093)</u>
<b>Net current assets</b>		<u>48,219</u>	<u>50,166</u>
<b>Total assets less current liabilities</b>		<u>77,087</u>	<u>50,734</u>
<b>Creditors: amounts falling due after more than one year</b>	10	(15,000)	-
<b>Net assets</b>		<u>62,087</u>	<u>50,734</u>
<b>Charity Funds</b>			
Unrestricted funds	11	<u>62,087</u>	<u>50,734</u>
<b>Total charity funds</b>	11	<u>62,087</u>	<u>50,734</u>

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

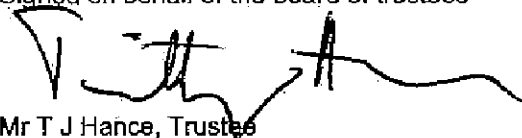
Directors' responsibilities:

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

The financial statements were approved and authorised for issue by the Board.

Signed on behalf of the board of trustees



Mr T J Hance, Trustee

Date: 21.07.2022

The notes on pages 9 to 12 form part of these financial statements.  
Company registration number: 1161170

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 1 Summary of significant accounting policies

#### (a) General information and basis of preparation

Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited is a company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are the promotion of community participation in healthy recreation for the residents of Gravesend and surrounding areas by the provision of facilities for the playing of cricket, bowling and tennis.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### (b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### (c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

## Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

### Notes to the Financial Statements for the Year Ended 31 March 2022

The charity receives government grants in respect of covid support. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

#### (d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

#### (e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold land and buildings	10% straight line basis
Fixtures and fittings	25% reducing balance basis

#### (f) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### (g) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 3 Income from grants

	2022	2021
	£	£
English Sports Council	-	10,000
EW Cricket Trust	-	3,000
Kent County Council	-	500
Government grants – Gravesham Borough Council	8,180	20,193
	8,180	33,693

Income from donations and legacies was £Nil (2021 - £13,500) of which £Nil (2021 - £Nil) was attributable to endowments, £Nil (2021 - £Nil) was attributable to restricted and £Nil (2021 - £13,500) was attributable to unrestricted funds.

£8,180 (2021 - £20,193) of government grants were received for support during the Covid-19 pandemic.

#### 4 Income from charitable activities

	2022	2021
	£	£
Donations and sponsorship	9,758	1,956
Fundraising	-	-
100 Club	-	-
Club rent	-	-
Match fees and subscriptions	11,891	8,896
Bar and hall hire	10,331	4,511
Facility rental	9,766	9,702
Other income	23,525	1,707
Insurance pay-out	38,886	-
	104,157	26,772

Income from charitable activities was £104,157 (2021 - £26,772) of which £Nil (2021 - £Nil) was attributable to restricted and £104,157 (2021 - £26,772) was attributable to unrestricted funds.

#### 5 Net income for the year

Net income is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets	3,646	189

#### 6 Independent examiners remuneration

The independent examiner's remuneration amounts to an independent examination fee of £1,148 (2021 - £1,093).

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2022**

**7 Tangible fixed assets**

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost or valuation:</b>			
At 1 April 2021	5,949	946	6,895
Additions	29,328	2,618	31,946
Disposals	-	-	-
At 31 March 2022	<u>35,277</u>	<u>3,564</u>	<u>38,931</u>
<b>Depreciation:</b>			
At 1 April 2021	5,949	378	6,327
Charge for the year	2,933	713	3,646
Eliminated on disposals	-	-	-
At 31 March 2022	<u>8,882</u>	<u>1,091</u>	<u>9,973</u>
<b>Net book value:</b>			
At 31 March 2022	<u>26,395</u>	<u>2,473</u>	<u>28,868</u>
At 31 March 2021	<u>-</u>	<u>568</u>	<u>568</u>

**8 Debtors**

	2022 £	2021 £
Prepayments and accrued income	<u>1,089</u>	<u>739</u>

**9 Creditors: amounts falling due within one year**

	2022 £	2021 £
Accruals	1,147	1,093
E&W Cricket Trust loan	4,000	-
	<u>5,147</u>	<u>1,093</u>

**10 Creditors: amounts falling due after more than one year**

	2022 £	2021 £
E&W Cricket Trust loan	<u>15,000</u>	<u>-</u>

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2022**

**11 Fund reconciliation**

**Unrestricted funds**

	<b>Balance at 1 April 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted	<u>50,734</u>	<u>112,338</u>	<u>(100,985)</u>	<u>62,087</u>

**GRAVESEND CRICKET, LAWN TENNIS AND BOWLING CLUB (1960) LIMITED**

England & Wales - Charity number 1161170

---

# Accounts

---

Charity registration number: 1161170  
Company registration number: 00677457

# **Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**(A company limited by guarantee)**

**Annual Report and Financial Statements**

**For the Year Ended 31 March 2021**

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Contents

Charity Reference and Administrative Details	3
Trustees' Annual Report Including Directors' Report	4-5
Independent Examiner's Report	6
Statement of Financial Activities (including income and expenditure account)	7
Balance Sheet	8
Notes to the Financial Statements	9-13

## Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

### Charity Reference and Administrative Details

<b>Charity registration number</b>	1161170
<b>Company registration number</b>	0677457
<b>Trustees</b>	Mr T J Hance Mr I Quinton Mr L S Pahal Ms A R Purdy Mr R L Betts
<b>Chairman</b>	Mr J L England
<b>Registered office</b>	The Bat and Ball Cricket Ground Wrotham Road Gravesend Kent DA11 0QP The charity is incorporated in England.
<b>Independent Examiner</b>	King & Taylor 123 Cross Lane East Gravesend Kent DA12 5HA

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Trustees' Annual Report

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mr T J Hance  
Mr I Quinton  
Mr L S Pahal  
Ms A R Purdy  
Mr R L Betts

### Objectives and activities

The objects of the charity are the promotion of community participation in healthy recreation for the residents of Gravesend and surrounding areas by the provision of facilities for the playing of cricket and bowling.

### Public benefit statement

The trustees have referred to the guidance in the Charity Commissions general guidance on public benefit when reviewing their aims and objectives in planning future activities, the trustees regularly consider how planned activities will contribute to the aims and objectives that have been set.

### Use of volunteers

There were 12 volunteers used by the Charity during the year. The trustees and executive committee receive no payment and choose not to take expenses.

### Strategic Report

#### Achievements and performance

The club has a 999 year lease on the land on which a yearly rent of £1 is paid. The charity is made up of two sections Cricket and Bowls. Each section pays £4,000 a year to cover the running costs of the charity. The cricket section have five teams that play on a Saturday and two on a Sunday and a midweek side. The 2020 season was severely affected by Covid-19 restrictions and lockdowns resulting in a shortened season of non-league cricket. The bowls section did not play any club matches as a result. Wrotham Road School also use the ground throughout the year as their playing/sports field. The bowls section county level games at their grounds.

#### Financial review (including reserves policy)

The results of the year and the Charity's financial position at the end of the financial year are shown in the attached financial statements.

The charity is wanting to maintain enough reserves to cover a year of its running costs. The trustees are continuing to monitor costs and cash reserves they hold.

#### Plans for future periods

To improve further the playing surfaces, buildings and training facilities.

#### Structure, governance and management

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

# Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

## Trustees' Annual Report

### Recruitment and appointment of new committee members

The charity may by ordinary resolution appoint any person who is a Member and is willing to act as a trustee. No person may be appointed a trustee at any general meeting unless

- 1) he or she is recommended for election by the trustees, or
- 2) Not less than fourteen not more than thirty-five clear days before the date of the meeting, the charity is given a notice that;
  - a) is signed by a member entitled to vote at the meeting
  - b) states the member's intention to propose the appointment of a person as a trustee
  - c) contains the details that, if the person were to be appointed, the charity would have to file at Companies House
  - d) is signed by the person who is to be proposed to show his or her willingness to be appointed

The trustees may appoint a person who is willing to act to be a trustee.

### Disqualification and removal of trustees

A trustee shall cease to hold office if he or she

- 1) Ceases to be a trustee by virtue of any provision in the Companies Acts or is prohibited by law from being a trustee
- 2) Is disqualified from acting as a trustee by virtue of sections 178 and 179 of the Charities Act 2011.
- 3) Ceases to be a member of the charity
- 4) Becomes incapable by reason of mental disorder, illness or injury of managing and administering his or her own affairs
- 5) Resigns as a trustee by notice to the charity
- 6) Is absent without the permission of the trustees from all meetings held within a period of six consecutive months and the trustees resolve that his or her office be vacated

The annual report was approved by the trustees of the charity and signed on its behalf by:

On behalf of the board



Mr T J Hance, Trustee

Date 24.07.2021

## Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

### Independent Examiner's Report to the Trustees of Gravesend Cricket Lawn Tennis Bowling Club 1960 Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 7 to 13.

#### Responsibilities and basis of report

As the charity 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 company'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 that in any material respect:

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.

Signed:



J T Durell  
FCA  
12 Limited trading as King and Taylor  
Chartered Accountants  
123 Cross Lane East  
Gravesend  
Kent  
DA12 5HA

Date 26 July 2021

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Statement of Financial Activities Including Income and Expenditure Account  
for the Year Ended 31 March 2021**

	Note	Unrestricted Funds £	Total 2021 £	Total 2020 £
<b>Income and endowments from:</b>				
Grants	3	33,693	33,693	2,500
Charitable activities	4	26,772	26,772	63,166
Investments – bank interest received		29	29	79
<b>Total income and endowments</b>		<u>60,494</u>	<u>60,494</u>	<u>65,745</u>
<b>Expenditure on:</b>				
Rent		-	-	-
Purchases		4,420	4,420	11,377
Utilities		9,183	9,183	6,725
Insurance		3,902	3,902	3,206
Repairs and maintenance		3,595	3,595	13,347
Buildings repairs and maintenance		-	-	1,640
Bar expenditure		157	157	2,404
Licences		210	210	334
Accountancy fees		1,093	1,093	1,245
Subscriptions		1,496	1,496	1,746
Sundry		114	114	5,212
Bank charges		80	80	118
Depreciation		189	189	196
Casual wages		22,380	22,380	27,890
Printing, postage and stationery		88	88	63
Donations		-	-	-
Telephone and internet		404	404	388
<b>Total expenditure</b>		<u>(47,311)</u>	<u>(47,311)</u>	<u>(74,891)</u>
<b>Net income/(expenditure)</b>		<u>13,183</u>	<u>13,183</u>	<u>(9,146)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	9	<u>37,551</u>	<u>37,551</u>	<u>(46,697)</u>
<b>Total funds carried forward</b>	9	<u>50,734</u>	<u>50,734</u>	<u>(37,551)</u>

All income and expenditure derive from continuing activities.

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

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Balance Sheet At 31 March 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	6	568	757
<b>Current assets</b>			
Debtors	7	739	1,226
Cash at bank and in hand		<u>50,520</u>	<u>36,661</u>
		51,259	37,887
<b>Creditors: amounts falling due within one year</b>	8	<u>(1,093)</u>	<u>(1,093)</u>
<b>Net current assets</b>		<u>50,166</u>	<u>36,794</u>
<b>Total assets less current liabilities</b>		<u>50,734</u>	<u>37,551</u>
<b>Net assets</b>		<u>50,734</u>	<u>37,551</u>
<b>Charity Funds</b>			
Unrestricted funds	9	<u>50,734</u>	<u>37,551</u>
<b>Total charity funds</b>	9	<u>50,734</u>	<u>37,551</u>

For the year ending 31 March 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 of its accounts for the year in question in accordance with section 476;
- 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.

The financial statements were approved and authorised for issue by the Board.

Signed on behalf of the board of trustees



Mr T J Hance, Trustee

Date 24.07.2021

The notes on pages 9 to 12 form part of these financial statements.  
Company registration number: 1161170

## **Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **1 Summary of significant accounting policies**

##### **(a) General information and basis of preparation**

Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited is a company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are the promotion of community participation in healthy recreation for the residents of Gravesend and surrounding areas by the provision of facilities for the playing of cricket, bowling and tennis.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

## Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

### Notes to the Financial Statements for the Year Ended 31 March 2021

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants in respect of covid support. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

#### (d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

#### (e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold land and buildings	Straight line over the life of the lease
Fixtures and fittings	25% reducing balance basis

#### (f) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### (g) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 3 Income from grants

	2021 £	2020 £
English Sports Council	10,000	-
EW Cricket Trust	3,000	-
Kent County Council	500	2,500
Government grants – Gravesham Borough Council	20,193	-
	<u>33,693</u>	<u>2,500</u>

Income from donations and legacies was £13,500 (2020 - £2,500) of which £Nil (2020 - £Nil) was attributable to endowments, £Nil (2020 - £Nil) was attributable to restricted and £13,500 (2020 - £2,500) was attributable to unrestricted funds.

£20,193 (2020 - £Nil) of government grants were received for support during the Covid-19 pandemic.

#### 4 Income from charitable activities

	2021 £	2020 £
Donations and sponsorship	1,956	4,974
Fundraising	-	371
100 Club	-	1,070
Club rent	-	-
Match fees and subscriptions	8,896	24,953
Bar and hall hire	4,511	11,750
Facility rental	9,702	16,989
Other income	1,707	3,059
	<u>26,772</u>	<u>63,166</u>

Income from charitable activities was £22,531 (2020 - £63,166) of which £Nil (2020 - £Nil) was attributable to restricted and £22,531 (2020 - £63,166) was attributable to unrestricted funds.

#### 5 Net income for the year

Net income is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>189</u>	<u>196</u>

#### 6 Independent examiners remuneration

The independent examiner's remuneration amounts to an independent examination fee of £1,093 (2020 - £1,245).

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2021**

**7 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Fixtures and fittings £</b>	<b>Total £</b>
<b>Cost or valuation:</b>			
At 1 April 2020	5,949	946	6,895
Additions	-	-	-
Disposals	-	-	-
At 31 March 2021	5,949	946	6,895
<b>Depreciation:</b>			
At 1 April 2020	5,949	189	6,138
Charge for the year	-	189	189
Eliminated on disposals	-	-	-
At 31 March 2021	5,949	378	6,327
<b>Net book value:</b>			
At 31 March 2021	-	568	568
At 31 March 2020	-	757	757

**8 Debtors**

	<b>2021 £</b>	<b>2020 £</b>
Prepayments and accrued income	739	1,226

**9 Creditors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Accruals	1,093	1,093

**Gravesend Cricket Lawn Tennis and Bowling Club (1960) Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2021**

**10 Fund reconciliation**

**Unrestricted funds**

	<b>Balance at 1 April 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted	<u>37,551</u>	<u>60,494</u>	<u>(47,311)</u>	<u>50,734</u>