

BERKHAMSTED COMMUNITY CRICKET AND SPORTS CLUB

England & Wales · Charity number 1162023

Details

Other names BCCSC

Status Registered

Legal form CIO

Registered 2015-06-05

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

Contact

Address Berkhamsted Cricket Club
Kitcheners Field
Castle Hill
Berkhamsted
HP4 1HE

Phone 07800682837

Website <http://www.berkhamstedcc.com/>

Activities

Objects: 1) TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR PLAYING CRICKET, GRASS ROOTS FOOTBALL AND OTHER SPORTS. (FACILITIES MEANING LAND, BUILDINGS, EQUIPMENT AND ORGANISING ACTIVITIES.2) TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF BERKHAMSTED AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.

Activities: The objects are: 1 - To promote community participation in healthy recreation by providing facilities for playing cricket, grass roots football and other sports. (Facilities meaning land, buildings, equipment and organising activities. 2- To promote for the benefit of the inhabitants of Berkhamsted and the surrounding area the provision of facilities for recreation or other leisure time

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£153,369	£106,332	-	-
2024-12-31	£106,219	£71,258	-	-
2024-03-31	£110,103	£88,270	-	-
2023-03-31	£109,941	£101,046	-	-
2022-03-31	£110,556	£80,297	-	-

Trustees

Name	Role	Appointed
TIMOTHY JAMES BUCKLEY	Chair	2015-05-25
Christopher John Fleming		2026-05-07
David Kenneth Chrispin		2023-06-23
Emma Potts		2020-09-01
JOHN PATRICK GERRY		2015-05-25
Jamie Lewis		2020-09-01

BERKHAMSTED COMMUNITY CRICKET AND SPORTS CLUB

England & Wales - Charity number 1162023

Accounts

Berkhamsted Community Cricket and Sports Club

Trustees' report and unaudited financial statements

For the year ended 31 December 2025

Registered Charity Number 1162023

Berkhamsted Community Cricket and Sports Club

Report and financial statements
For the year ended 31 December 2025

Contents

Page:

1	Trustees' report
3	Independent examiner's report
4	Statement of financial activities
5	Balance sheet
6	Notes forming part of the financial statements

Trustees

Tim Buckley (Chair)
David Chrispin
John Gerry
Emma Potts
Jamie Lewis

Registered address

Kitcheners Field, Castle Hill, Berkhamsted, Hertfordshire, HP4 1HE

Registered Charity Number

1162023

Independent examiner

Bianca Permal
Dux Advisory Limited
Chartered Accountants
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Berkhamsted Community Cricket and Sports Club

Report of the trustees for the year ended 31 December 2025

The trustees present their report for the year ended 31 December 2025.

Objectives and activities

Berkhamsted Community Cricket and Sports Club ("the club") is a registered charity and community club running a number of youth and adult cricket teams at all ability levels for both males and females and has in excess of 500 playing members. It also provides its venue for community events and interacts regularly with other charitable organisations to help them meet their objectives.

The objectives of the charity are:

- To promote community participation in healthy recreation by providing facilities for playing cricket. Facilities meaning land, buildings, equipment and organising activities; and
- To promote for the benefit of the inhabitants of Berkhamsted and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the objective of improving the condition of life of the said inhabitants.

Management and governance arrangements

The charity is managed by a Board of Trustees in line with the governing document issued on 25 May 2015, as amended on 3 September 2023, and has complied with its duty to have due regard to the guidance on public benefit published by the commission in exercising its powers or duties. The governing document requires a minimum of five trustees with a maximum of eight; in line with the governing document, one third of the trustees retired from office at the Annual General Meeting and were subsequently re-elected."

Achievements and performance

The club ran over 20 youth teams for girls and boys from under 7 through to under 16 as well as four senior league teams and two women's teams.

Financial review

The aim of the trustees is to ensure that the charity's operating costs and donations made are covered by income and to continue to generate funds that can be invested in future projects and development of the facilities. Overall net income increased by £12k compared to the nine months ended 31 December 2024.

Reserves policy

The Trustees maintain an annual reserve and sufficient cash balances to ensure that cash flows are covered for a rolling 12-month period. The closing reserves are £228,531 (31 December 2024: £181,494). The Trustees expect the reserves to be used for future capital expenditure and other projects in line with the charity's objectives.

Berkhamsted Community Cricket and Sports Club

Report of the trustees (*continued*)
for the year ended 31 December 2025

Trustees

The trustees during the period and to the date of approval of the financial statements were:

Tim Buckley
David Chrispin
John Gerry
Emma Potts
Jamie Lewis

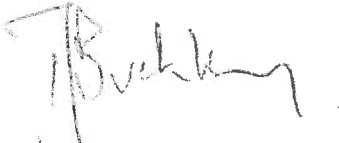
No trustee received any remuneration in respect of their services during the current year or prior period.

Independent Examiner

Bianca Permal FCA of Dux Advisory Limited was re-appointed as the charity's independent examiner during the year and has expressed her willingness to continue in that capacity.

Approval

This report was approved by the trustees and signed on their behalf by



Tim Buckley
Chair

Date: 16 April 2026

Berkhamsted Community Cricket and Sports Club

Independent examiner's report

Independent examiner's report to the trustees' of Berkhamsted Community Cricket and Sports Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011, I report in respect of my examination of the charity's accounts as carried out under section 145 of the 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 material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

1. Accounting records were not kept in respect of the Company as required by section 130 of the Act; or
2. The accounts do not accord with the accounting records.
3. The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Bianca Permal
Dux Advisory Limited
Chartered Accountants
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Date: 24 April 2026

Berkhamsted Community Cricket and Sports Club

Statement of financial activities For the year ended 31 December 2025

	Note	Year ended 31 December 2025	Nine months ended 31 December 2024
Incoming Resources			
from:			
Grants and donations	2	8,188	11,173
Fund raising events and Sponsorship		16,130	6,319
Membership fees and other Member Income		108,345	86,649
150 th anniversary income		16,594	-
Interest income		4,112	2,078
Total		<u>153,369</u>	<u>106,219</u>
Resources Expended			
Expenditure on:			
Ground preparation		33,253	25,600
Equipment		1,478	2,418
League fees and match expenses		3,673	2,275
Coaching costs		45,085	35,065
150 th anniversary expenses		14,650	-
Sundry expenses		6,033	2,480
Independent Examination fees		2,160	3,420
Total		<u>106,332</u>	<u>71,258</u>
Net income		<u>47,037</u>	<u>34,961</u>
Reconciliation of funds			
Total funds brought forward		<u>181,494</u>	<u>146,533</u>
Total funds carried forward		<u><u>228,531</u></u>	<u><u>181,494</u></u>

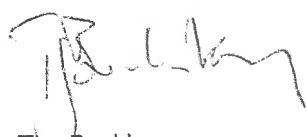
The notes on pages 6 to 8 form part of these financial statements.

Berkhamsted Community Cricket and Sports Club

Balance sheet as at 31 December 2025

	Note	31 December 2025	31 December 2024
Fixed assets			
Investments	3	<u>50,001</u>	<u>50,001</u>
Current assets			
Debtors: receivable in one year	4	66,672	66,270
Interest receivable		624	-
Cash at bank and in hand		<u>132,991</u>	<u>90,578</u>
Total current assets		<u>200,287</u>	<u>156,848</u>
Current liabilities			
Loan	5	2,400	3,200
Deferred Income		16,775	16,334
Accruals		2,582	3,420
Net current assets		<u>178,530</u>	<u>133,894</u>
Non- current liabilities			
Loan	5	<u>-</u>	<u>2,400</u>
Net assets		<u>228,531</u>	<u>181,495</u>
Funds of the charity			
Unrestricted funds	2	<u>228,531</u>	<u>181,495</u>
Total funds		<u>228,531</u>	<u>181,495</u>

The financial statements were approved by the trustees and signed on its behalf by:



Tim Buckley
Chair

Date: 16/4/26

Berkhamsted Community Cricket and Sports Club

Notes forming part of the financial statements
For the year ended 31 December 2025

1 Accounting Policies

Berkhamsted Community Cricket and Sports Club is a Charitable Incorporated Organisation (CIO) in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on the contents page of these financial statements. The nature of the charity's operations and principal activities are given in the Trustees' report.

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 have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. Based on these assessments and the current resources available the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

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.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of the club. Restricted funds are subject to restrictions on their expenditure imposed by the donor or which have been raised by the charity for particular purposes.

Incoming Resources

Incoming resources represents grants, donations, sponsorship, membership fees, interest income and amounts generated from fund raising activities. The income is recognised when the Charity becomes entitled to the resources and is more likely than not to receive them. Where the grants or donations are performance related, they are only recognised when such performance criteria have been met. Gift aid is recognised on donations when received.

Resources Expended

All expenditure is included in the accounts when incurred.

Berkhamsted Community Cricket and Sports Club

Notes forming part of the financial statements For the year ended 31 December 2025

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and accruals

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Taxation

The club is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

Investments

Investments are recognised as cost net of any provision for impairment.

Trustees Remuneration

None of the trustees received remuneration, benefits or expenses in the current year or prior period.

2 Incoming Resources

	Year ended 31 December 2025	Nine months ended 31 December 2024
	£	£
Grants and donations (including gift aid)	8,188	11,173
	8,188	11,173
Fundraising and sponsorship:		
Sponsorship	16,000	6,150
Fundraising events	130	169
150 th anniversary income	16,594	-
	32,724	6,319
Membership fees:		
Adult subscriptions	11,005	10,435
Junior subscriptions and coaching courses	77,287	64,207
Other member income	20,053	12,008
	108,345	86,650

Berkhamsted Community Cricket and Sports Club

Notes forming part of the financial statements For the year ended 31 December 2025

3 Fixed Asset Investments

	£
At 1 January 2025	50,001
At 31 December 2025	<u>50,001</u>

The investment represents an investment in 100% of the equity share capital of BCC Management Limited (BCCM), a facility management company incorporated in England and Wales (Company Number: 09633876).

4 Debtors: amounts falling due within one year

	2025 £	2024 £
Amounts due from subsidiary undertaking	<u>66,672</u>	<u>66,270</u>

This is an intercompany balance due from BCCM. This amount is unsecured and repayable on demand.

5 Loan

	2025 £	2024 £
Loan due less than one year	2,400	3,200
Loan due greater than one year	-	2,400
	<u>2,400</u>	<u>5,600</u>

The loan is interest free and repayable quarterly over a five year period from November 2021.

6 Related party transactions

A management charge of £10,800 was paid to BCCM, a wholly owned subsidiary of Berkhamsted Community Cricket and Sports Club. There is a £66,672, balance due from BCCM as of 31 December 2025 (31 December 2024: £66,270).

BERKHAMSTED COMMUNITY CRICKET AND SPORTS CLUB

England & Wales - Charity number 1162023

Accounts

Berkhamsted Community Cricket and Sports Club

Trustees' report and unaudited financial statements

For the nine months ended 31 December 2024

Registered Charity Number 1162023

Berkhamsted Community Cricket and Sports Club

Report and financial statements
For the nine months ended 31 December 2024

Contents

Page:

- | | |
|---|--|
| 1 | Trustees' report |
| 3 | Independent examiner's report |
| 4 | Statement of financial activities |
| 5 | Balance sheet |
| 6 | Notes forming part of the financial statements |
-

Trustees

Tim Buckley (Chairman)
David Chrispin
John Gerry
Emma Potts
Jamie Lewis

Registered address

Kitcheners Field, Castle Hill, Berkhamsted, Hertfordshire, HP4 1HE

Registered Charity Number

1162023

Independent examiner

Bianca Permal
Dux Advisory Limited
Chartered Accountants
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Berkhamsted Community Cricket and Sports Club

Report of the trustees for the nine months ended 31 December 2024

The trustees present their report for the nine months ended 31 December 2024.

Objectives and activities

Berkhamsted Community Cricket and Sports Club ("the club") is a registered charity and community club running a number of youth and adult cricket teams at all ability levels for both males and females and has in excess of 500 playing members. It also provides its venue for community events and interacts regularly with other charitable organisations to help them meet their objectives. It has a close relationship with Berkhamsted Raiders Community Football Club, a fellow registered charity which makes use of our facilities running in excess of 90 teams and with 1,200 members.

The objectives of the charity are:

- To promote community participation in healthy recreation by providing facilities for playing cricket, grass roots football and other sports. Facilities meaning land, buildings, equipment and organising activities; and
- To promote for the benefit of the inhabitants of Berkhamsted and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Management and governance arrangements

The charity is managed by a Board of Trustees in line with the governing document issued on 25 May 2015, as amended on 3 September 2023, and has complied with its duty to have due regard to the guidance on public benefit published by the commission in exercising its powers or duties. The governing document requires a minimum of five trustees with a maximum of eight; in line with the governing document, one third of the trustees retired from office at the Annual General Meeting and were subsequently re-elected."

Achievements and performance

The club ran over 20 youth teams for girls and boys from under 7 through to under 16 as well as four senior league teams and a women's team.

Financial review

The aim of the trustees is to ensure that the charity's operating costs and donations made are covered by income and to continue to generate funds that can be invested in future projects and development of the facilities. Overall net income increased by £13k compared to the year ended 31 March 2024.

The period end date has been changed from March 31 to December 31 in order to simplify comparisons of year on year financial results.

Reserves policy

The Trustees maintain an annual reserve and sufficient cash balances to ensure that cash flows are covered for a rolling 12-month period. The closing reserves are £181,494 (31 March 2024: £146,533). The Trustees expect the reserves to be used for future capital expenditure and other projects in line with the charity's objectives.

Berkhamsted Community Cricket and Sports Club

Report of the trustees (*continued*)
for the nine months ended 31 December 2024

Trustees

The trustees during the period and to the date of approval of the financial statements were:

Tim Buckley
John Gerry
Emma Potts
Jamie Lewis
David Chrispin

No trustee received any remuneration in respect of their services during the current period or prior year.

Independent Examiner

Bianca Permal FCA of Dux Advisory Limited was re-appointed as the charity's independent examiner during the period and has expressed her willingness to continue in that capacity.

Approval

This report was approved by the trustees and signed on their behalf by

Tim Buckley
Chairman

Date:

Berkhamsted Community Cricket and Sports Club

Independent examiner's report

Independent examiner's report to the trustees' of Berkhamsted Community Cricket and Sports Club ('the Company')

I report to the trustees on my examination of the accounts of the charity for the period ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011, I report in respect of my examination of the charity's accounts as carried out under section 145 of the 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 material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with the accounting records.
3. The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Bianca Permal
Dux Advisory Limited
Chartered Accountants
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Date:

Berkhamsted Community Cricket and Sports Club

Statement of financial activities For the nine months ended 31 December 2024

	Note	Total Nine months ended 31 December 2024	Total Year ended 31 March 2024
Incoming Resources from:			
Grants and donations	2	11,173	11,209
Fund raising events and Sponsorship		6,319	7,470
Membership fees and other Member Income		86,649	90,775
Interest income		2,078	649
Total		<u>106,219</u>	<u>110,103</u>
Resources Expended			
Expenditure on:			
Ground preparation		25,600	32,643
Equipment		2,418	1,438
League fees and match expenses		2,275	2,005
Coaching costs		35,065	49,746
Sundry expenses		2,480	1,358
Independent Examination fees		3,420	1,080
Total		<u>71,258</u>	<u>88,270</u>
Net income		<u>34,961</u>	<u>21,833</u>
Reconciliation of funds			
Total funds brought forward		<u>146,533</u>	<u>124,700</u>
Total funds carried forward		<u><u>181,494</u></u>	<u><u>146,533</u></u>

The notes on pages 6 to 8 form part of these financial statements.

Berkhamsted Community Cricket and Sports Club

Balance sheet as at 31 December 2024

	Note	31 December 2024	31 March 2024
Fixed assets			
Investments	3	<u>50,001</u>	<u>50,001</u>
Current assets			
Debtors: receivable in one year	4	66,270	61,414
Cash at bank and in hand		<u>90,578</u>	<u>48,541</u>
Total current assets		<u>156,848</u>	<u>109,955</u>
Current liabilities			
Loan	5	3,200	3,200
Deferred Income		16,334	5,423
Accruals		3,420	-
Net current assets		<u>133,894</u>	<u>101,332</u>
Non- current liabilities			
Loan	5	<u>2,400</u>	<u>4,800</u>
Net assets		<u>181,495</u>	<u>146,533</u>
Funds of the charity			
Unrestricted funds	2	<u>181,495</u>	<u>146,533</u>
Total funds		<u>181,495</u>	<u>146,533</u>

The financial statements were approved by the trustees and signed on its behalf by:

Tim Buckley
Chairman

Date:

Berkhamsted Community Cricket and Sports Club

Notes forming part of the financial statements For the period ended 31 December 2024

1 Accounting Policies

Berkhamsted Community Cricket and Sports Club is a Charitable Incorporated Organisation (CIO) in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on the contents page of these financial statements. The nature of the charity's operations and principal activities are given in the Trustees' report.

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 have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. Based on these assessments and the current resources available the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

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.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of the club. Restricted funds are subject to restrictions on their expenditure imposed by the donor or which have been raised by the charity for particular purposes.

Incoming Resources

Incoming resources represents grants, donations, sponsorship, membership fees, interest income and amounts generated from fund raising activities. The income is recognised when the charity becomes entitled to the resources and is more likely than not to receive them. Where the grants or donations are performance related, they are only recognised when such performance criteria have been met. Gift aid is recognised on donations when a valid declaration has been received from the donor.

Resources Expended

All expenditure is included in the accounts when incurred.

Berkhamsted Community Cricket and Sports Club

Notes forming part of the financial statements For the period ended 31 December 2024

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and accruals

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Taxation

The club is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

Investments

Investments are recognised as cost net of any provision for impairment.

Trustees Remuneration

None of the trustees received remuneration, benefits or expenses in the current or prior year.

2 Incoming Resources

	Nine months ended 31 December 2024 £	Year ended 31 December 2024 £
Grants and donations (including gift aid)	11,173	11,209
	<hr/>	<hr/>
	11,173	11,209
Fundraising and sponsorship:		
Sponsorship	6,150	7,250
Fundraising events	169	220
	<hr/>	<hr/>
	6,319	7,470
Membership fees:		
Adult subscriptions	10,435	10,358
Junior subscriptions and coaching courses	64,207	75,218
Other member income	12,008	5,199
	<hr/>	<hr/>
	86,650	90,775

Included within grants and donations in the nine months ended 31 December 2024 is £4,500 of incoming resources which were subject to restriction. The funds were used for the permitted purpose in the period. The closing funds of the charity are therefore fully unrestricted.

Berkhamsted Community Cricket and Sports Club

Notes forming part of the financial statements
For the period ended 31 December 2024

3 Fixed Asset Investments

	£
At 1 April 2024	50,001
At 31 December 2024	<u>50,001</u>

The investment represents an investment in 100% of the equity share capital of BCC Management Limited (BCCM), a facility management company incorporated in England and Wales (Company Number: 09633876).

4 Debtors: amounts falling due within one year

	2024 £	2024 £
Amounts due from subsidiary undertaking	<u>66,270</u>	<u>61,414</u>

This is an intercompany balance due from BCCM. This amount is unsecured and repayable on demand.

5 Loan

	2024 £	2024 £
Loan due less than one year	3,200	3,200
Loan due greater than one year	2,400	4,800
	<u>5,600</u>	<u>8,000</u>

The loan is interest free and repayable quarterly over a five year period from November 2021.

6 Related party transactions

A management charge of £10,800 was paid to BCCM, a wholly owned subsidiary of Berkhamsted Community Cricket and Sports Club. There is a £66,270, balance due from BCCM as of 31 December 2024 (31 March 2024: £61,414).

During the year the Charity received an unrestricted donation of £1,000 from a Trustee.

BERKHAMSTED COMMUNITY CRICKET AND SPORTS CLUB

England & Wales - Charity number 1162023

Accounts

Berkhamsted Community Cricket and Sports Club

Trustees' report and unaudited financial statements

For the year ended 31 March 2024

Registered Charity Number 1162023

Berkhamsted Community Cricket and Sports Club

Report and financial statements
For the year ended 31 March 2024

Contents

Page:

- | | |
|---|--|
| 1 | Trustees' report |
| 3 | Independent examiner's report |
| 4 | Statement of financial activities |
| 5 | Balance sheet |
| 6 | Notes forming part of the financial statements |
-

Trustees

Tim Buckley (Chairman)
David Chrispin
John Gerry
Emma Potts
Jamie Lewis

Registered address

Kitcheners Field, Castle Hill, Berkhamsted, Hertfordshire, HP4 1HE

Registered Charity Number

1162023

Independent examiner

Bianca Permal
Dux Advisory Limited
Chartered Accountants
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Berkhamsted Community Cricket and Sports Club

Report of the trustees for the year ended 31 March 2024

The trustees present their report for the year ended 31 March 2024.

Objectives and activities

Berkhamsted Community Cricket and Sports Club ("the club") is a registered charity and community club running a number of youth and adult cricket teams at all ability levels for both males and females and has in excess of 500 playing members. It also provides its venue for community events and interacts regularly with other charitable organisations to help them meet their objectives. It has a close relationship with Berkhamsted Raiders Community Football Club, a fellow registered charity which makes use of our facilities running in excess of 90 teams and with 1,200 members.

The objectives of the charity are:

- To promote community participation in healthy recreation by providing facilities for playing cricket, grass roots football and other sports. Facilities meaning land, buildings, equipment and organising activities; and
- To promote for the benefit of the inhabitants of Berkhamsted and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Management and governance arrangements

The charity is managed by a Board of Trustees in line with the governing document issued on 25 May 2015, as amended on 3 September 2023, and has complied with its duty to have due regard to the guidance on public benefit published by the commission in exercising its powers or duties. The governing document requires a minimum of five trustees with a maximum of eight; in line with the governing document, one third of the trustees retired from office at the Annual General Meeting and were subsequently re-elected."

Achievements and performance

The club ran over 20 youth teams for girls and boys from under 7 through to under 16 as well as four senior league teams and a women's team.

Financial review

The aim of the trustees is to ensure that the charity's operating costs and donations made are covered by income and to continue to generate funds that can be invested in future projects and development of the facilities. Overall net income increased by £13k in the year.

Reserves policy

The Trustees maintain an annual reserve and sufficient cash balances to ensure that cash flows are covered for a rolling 12-month period. The closing reserves are £146,533 (2023: £124,700). The Trustees expect the reserves to be used for future capital expenditure and other projects in line with the charity's objectives.

Berkhamsted Community Cricket and Sports Club

Report of the trustees (*continued*)
for the year ended 31 March 2024

Trustees

The trustees during the year and to the date of approval of the financial statements were:

Tim Buckley
John Gerry
Oliver Chinneck (resigned April 2023)
Emma Potts
Jamie Lewis
David Chrispin (appointed 23 June 2023)

No trustee received any remuneration in respect of their services during the current or prior year.

Independent Examiner

Bianca Permal FCA of Dux Advisory Limited was re-appointed as the charity's independent examiner during the year and has expressed her willingness to continue in that capacity.

Approval

This report was approved by the trustees and signed on their behalf by



Tim Buckley
Chairman

Date: 20/2/2025

Berkhamsted Community Cricket and Sports Club

Independent examiner's report

Independent examiner's report to the trustees' of Berkhamsted Community Cricket and Sports Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011, I report in respect of my examination of the charity's accounts as carried out under section 145 of the 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 material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

1. Accounting records were not kept in respect of the Company as required by section 130 of the Act; or
2. The accounts do not accord with the accounting records.
3. The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

B Permal

Bianca Permal
Dux Advisory Limited
Chartered Accountants
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Date: *21 February 2025*

Berkhamsted Community Cricket and Sports Club

Statement of financial activities For the year ended 31 March 2024

	Note	Total 2024	Total 2023
Incoming Resources			
from:			
Grants and donations	2	11,209	7,825
Fund raising events and Sponsorship		7,470	7,748
Membership fees and other Member Income		90,775	94,306
Interest income		649	62
Total		110,103	109,941
Resources Expended			
Expenditure on:			
Ground preparation		32,643	31,301
Equipment		1,438	12,104
League fees and match expenses		2,005	2,783
Coaching costs		49,746	42,170
Donations and grants		-	11,753
Sundry expenses		1,358	-
Independent Examination fees		1,080	935
Total		88,270	101,046
Net income		21,833	8,895
Reconciliation of funds			
Total funds brought forward		124,700	115,805
Total funds carried forward		146,533	124,700

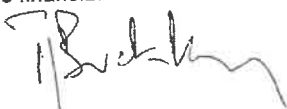
The notes on pages 6 to 8 form part of these financial statements.

Berkhamsted Community Cricket and Sports Club

Balance sheet
as at 31 March 2024

	Note	2024	2023
Fixed assets			
Investments	3	50,001	50,001
Current assets			
Debtors: receivable in one year	4	61,414	3,084
Cash at bank and in hand		48,541	82,815
Total current assets		109,955	85,899
Current liabilities			
Loan	5	3,200	3,200
Deferred Income		5,423	-
Net current assets		101,332	82,699
Non- current liabilities			
Loan	5	4,800	8,000
Net assets		146,533	124,700
Funds of the charity			
Unrestricted funds	2	146,533	124,700
Total funds		146,533	124,700

The financial statements were approved by the trustees and signed on its behalf by:



Tim Buckley
Chairman

Date: 20/2/2025.

Berkhamsted Community Cricket and Sports Club

Notes forming part of the financial statements For the year ended 31 March 2024

1 Accounting Policies

Berkhamsted Community Cricket and Sports Club is a Charitable Incorporated Organisation (CIO) in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on the contents page of these financial statements. The nature of the charity's operations and principal activities are given in the Trustees' report.

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 have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. Based on these assessments and the current resources available the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

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.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of the club. Restricted funds are subject to restrictions on their expenditure imposed by the donor or which have been raised by the charity for particular purposes.

Incoming Resources

Incoming resources represents grants, donations, sponsorship, membership fees, interest income and amounts generated from fund raising activities. The income is recognised when the charity becomes entitled to the resources and is more likely than not to receive them. Where the grants or donations are performance related, they are only recognised when such performance criteria have been met. Gift aid is recognised on donations when a valid declaration has been received from the donor.

Resources Expended

All expenditure is included in the accounts when incurred.

Berkhamsted Community Cricket and Sports Club

Notes forming part of the financial statements
For the year ended 31 March 2024

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and accruals

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Taxation

The club is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

Investments

Investments are recognised as cost net of any provision for impairment.

Trustees Remuneration

None of the trustees received remuneration, benefits or expenses in the current or prior year.

2 Incoming Resources	2024	2023
	£	£
Grants and donations (including gift aid)	11,209	7,825
	11,209	7,825
Fundraising and sponsorship:		
Sponsorship	7,250	6,000
Fundraising events	220	1,848
	7,470	7,848
Membership fees:		
Adult subscriptions	10,358	9,365
Junior subscriptions and coaching courses	75,218	83,960
Other member income	5,199	881
	90,775	94,206

Included within grants and donations in the prior year is £5,000 of incoming resources which were subject to restriction. The funds were used for the permitted purpose in the year. The closing funds of the charity are therefore fully unrestricted.

Berkhamsted Community Cricket and Sports Club

Notes forming part of the financial statements
For the year ended 31 March 2024

3 Fixed Asset Investments

	£
At 1 April 2023	50,001
At 31 March 2024	<u>50,001</u>

The investment represents an investment in 100% of the equity share capital of BCC Management Limited (BCCM), a facility management company incorporated in England and Wales (Company Number: 09633876).

4 Debtors: amounts falling due within one year

	2024 £	2023 £
Amounts due from subsidiary undertaking	<u>61,414</u>	<u>3,084</u>

This is an intercompany balance due from BCCM. This amount is unsecured and repayable on demand.

5 Loan

	2024 £	2023 £
Loan due less than one year	3,200	3,200
Loan due greater than one year	4,800	8,000
	<u>8,000</u>	<u>11,200</u>

The loan is interest free and repayable quarterly over a five year period from November 2021.

6 Related party transactions

A management charge of £10,800 was paid to BCCM, a wholly owned subsidiary of Berkhamsted Community Cricket and Sports Club. There is a £61,414, balance due from BCCM as of 31 March 2024 (2023: £3,084).

BERKHAMSTED COMMUNITY CRICKET AND SPORTS CLUB

England & Wales - Charity number 1162023

Accounts

Berkhamsted Community Cricket and Sports Club

Trustees' report and unaudited financial statements

For the year ended 31 March 2023

Company Number CE003470

Registered Charity Number 1162023

Berkhamsted Community Cricket and Sports Club

Report and financial statements
For the period ended 31 March 2023

Contents

Page:

1	Trustees' report
3	Independent examiner's report
4	Statement of financial activities
5	Balance sheet
6	Notes forming part of the financial statements

Trustees

Tim Buckley (Chairman)
David Chrispin
John Gerry
Emma Potts
Jamie Lewis

Registered address

Kitcheners Field, Castle Hill, Berkhamsted, Hertfordshire, HP4 1HE

Registered Charity Number

1162023

Company Number

CE003470

Independent examiners

Haines Watts (Berkhamsted) Limited
Chartered Accountants
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Berkhamsted Community Cricket and Sports Club

Report of the trustees for the year ended 31 March 2023

The trustees present their report for the year ended 31 March 2023.

Objectives and activities

Berkhamsted Community Cricket and Sports Club ("the club") is a registered charity and community club running a number of youth and adult cricket teams at all ability levels for both males and females and has in excess of 500 playing members. It also provides its venue for community events and interacts regularly with other charitable organisations to help them meet their objectives. It has a close relationship with Berkhamsted Cycling Club and Berkhamsted Raiders Community Football Club, a fellow registered charity which makes use of our facilities running in excess of 90 teams and with 1,200 members.

The objectives of the charity are:

- To promote community participation in healthy recreation by providing facilities for playing cricket, grass roots football and other sports. Facilities meaning land, buildings, equipment and organising activities; and
- To promote for the benefit of the inhabitants of Berkhamsted and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Management and governance arrangements

The charity is managed by a Board of Trustees in line with the governing document issued on 25 May 2015 and has complied with its duty to have due regard to the guidance on public benefit published by the commission in exercising its powers or duties. The governing document requires a minimum of five trustees with a maximum of eight; in line with the governing document, all trustees retired from office at the first annual general meeting ("AGM") of the charity and were subsequently re-elected. At the current year AGM one-third of the trustees retired from office and were subsequently re-elected.

Achievements and performance

After the impact of Covid-19 on the 2020 and 2021 cricket seasons the Trustees were delighted that a level of normality returned to the 2022 season. The club ran over 20 youth teams for girls and boys from under 7 through to under 16 as well as up to five men's teams and a women's team. It was pleasing to see a number of community events return to the club including the annual fireworks display and the annual Berkhamsted half marathon.

Off the field the macro-economic impact of Covid-19 including energy prices, wage and other inflation had a significant financial impact, principally in respect of the trading subsidiary which maintains and runs the pavilion and bar facilities. To ensure the facilities were maintained to the necessary standards to enable the club to meet its charitable objectives the club was required to provide additional funding of approximately £35k. With the previous funding provided and to enable the subsidiary to continue to operate in support of the charitable objectives, the outstanding loan of £50k was capitalised as an additional investment in the year. These actions have allowed the club to continue to develop and improve facilities.

Financial review

The aim of the trustees is to ensure that the charity's operating costs and donations made are covered by income and to continue to generate funds that can be invested in future projects and development of the facilities. Overall net income reduced by £21k in the year which reflected the additional investment needed in the ground facilities, recharges from its subsidiary reflecting rising costs as well as increased coaching costs.

Berkhamsted Community Cricket and Sports Club

Report of the trustees (*continued*) for the year ended 31 March 2023

Reserves policy

The Trustees maintain an annual reserve and sufficient cash balances to ensure that cashflows are covered for a rolling 12-month period. The closing reserves are £124,700 (2022: £115,805). The Trustees expect the reserves to be used for future capital expenditure and other projects in line with charities objectives.

Trustees

The trustees during the year and to the date of approval of the financial statements were:

Tim Buckley
John Gerry
Oliver Chinneck (resigned April 2023)
Emma Potts
Jamie Lewis
David Chrispin (appointed 23 June 2023)

No trustee received any remuneration in respect of their services during the current or prior year.

Independent Examiner

Bianca Permal FCA of Haines Watts (Berkhamsted) Limited was re-appointed as the charitable company's independent examiner during the year and has expressed her willingness to continue in that capacity.

Approval

This report was approved by the trustees and signed on it's behalf by



Tim Buckley
Chairman

Date: 11 Feb 2024.

Berkhamsted Community Cricket and Sports Club

Independent examiner's report

Independent examiner's report to the trustees' of Berkhamsted Community Cricket and Sports Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies act 2006 ('the 2006 Act') and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Company as required by section 386 or the 2006 Act; or
2. The accounts do not accord with those records; or the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than
3. 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.

Bianca Permal
Haines Watts (Berkhamsted) Limited
Chartered Accountants
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Date:

Berkhamsted Community Cricket and Sports Club

Statement of financial activities For the year ended 31 March 2023

	Note	Total 2023	Total 2022
Incoming Resources			
from:			
Grants and donations	2	7,825	4,466
Fund raising events and Sponsorship		7,748	9,110
Membership fees and other Member Income		94,206	96,978
Interest income		62	2
Total		109,941	110,556
 Resources Expended			
Expenditure on:			
Ground preparation		31,301	15,821
Equipment		12,104	9,155
League fees and match expenses		2,783	2,589
Coaching costs and winter nets		42,170	32,938
Donations and grants		11,753	19,204
Facility costs		-	395
Professional fees		935	195
Total		101,046	80,297
 Net income		 8,895	 30,259
 Reconciliation of funds			
Total funds brought forward		115,805	85,546
Total funds carried forward		124,700	115,805

The notes on pages 6 to 8 form part of these financial statements.

Berkhamsted Community Cricket and Sports Club

Balance sheet as at 31 March 2023

Company Number CE003470	Note	2023	2022
Fixed assets			
Investments	3	<u>50,001</u>	<u>1</u>
Current assets			
Debtors: receivable in one year	4	3,084	17,953
Cash at bank and in hand		<u>82,815</u>	<u>112,251</u>
Total current assets		<u>85,889</u>	<u>130,204</u>
Current liabilities			
Loan	5	3,200	3,200
Net current assets		<u>132,700</u>	<u>127,004</u>
Non- current liabilities			
Loan	5	<u>8,000</u>	<u>11,200</u>
Net assets		<u>124,700</u>	<u>115,805</u>
Funds of the charity			
Unrestricted funds	2	<u>124,700</u>	<u>115,805</u>
Total funds		<u>124,700</u>	<u>115,805</u>

The financial statements were approved by the trustees and signed on its behalf by:

Tim Buckley
Chairman

Date:

The notes on pages 6 to 8 form part of these financial statements.

Berkhamsted Community Cricket and Sports Club

Notes forming part of the financial statements For the year ended 31 March 2023

1 Accounting Policies

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015)', Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019)', Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

Basis of preparation

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. Based on these assessments and the current resources available and the success of the vaccination roll out the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of the club. Restricted funds are subject to restrictions on their expenditure imposed by the donor or at the discretion of the trustees.

Incoming Resources

Incoming resources represents grants, donations, sponsorship, membership fees, interest income and amounts generated from fund raising activities. The income is recognised when the charity becomes entitled to the resources and is more likely than not to receive them. Where the grants or donations are performance related, they are only recognised when such performance criteria have been met. Gift aid is recognised on donations when a valid declaration has been received from the donor.

Resources Expended

All expenditure is included in the accounts when incurred.

Taxation

The club is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

Investments

Investments are recognised as cost net of any provision for impairment.

Trustees Remuneration

None of the trustees received remuneration, benefits or expenses in the current or prior year.

Berkhamsted Community Cricket and Sports Club

Notes forming part of the financial statements
For the year ended 31 March 2023

2 Incoming Resources	2023 £	2022 £
Grants and donations (including gift aid)	7,825	4,466
	7,825	4,466
Fundraising and sponsorship:		
Sponsorship	6,000	3,750
Fundraising events	1,848	5,360
	7,848	9,110
Membership fees:		
Adult subscriptions	9,365	6,015
Junior subscriptions and coaching courses	83,960	90,095
Other member income	881	868
	94,206	96,978

Included within grants and donations in the current year is £5,000 of incoming resources which were subject to restriction. The funds were used for the permitted purpose in the year. The closing funds of the charity are therefore fully unrestricted.

3 Fixed Asset Investments

	£
At 1 April 2022	1
Additions	50,000
At 31 March 2023	50,001

The opening investment represents a £1 investment in 100% of the equity share capital of BCC Management Limited. A facility management company incorporated in England and Wales. During the year funds previously advanced as a loan of £50,000 were capitalised and added to the investment.

4 Debtors: amounts falling due within one year

	2023 £	2022 £
Amounts due from subsidiary undertaking	3,084	17,953
	3,084	17,953

Berkhamsted Community Cricket and Sports Club

Notes forming part of the financial statements
For the year ended 31 March 2023

5 Loan	2023 £	2022 £
Loan due less than one year	3,200	3,200
Loan due greater than one year	8,000	11,200
	<u>11,200</u>	<u>14,400</u>

The loan is interest free and repayable quarterly over a 5 year from November 2021.

BERKHAMSTED COMMUNITY CRICKET AND SPORTS CLUB

England & Wales - Charity number 1162023

Accounts

Berkhamsted Community Cricket and Sports Club

Trustees' report and unaudited financial statements

For the year ended 31 March 2022

Company Number CE003470

Registered Charity Number 1162023

Berkhamsted Community Cricket and Sports Club

Report and financial statements
For the period ended 31 March 2022

Contents

Page:

- | | |
|---|--|
| 1 | Trustees' report |
| 3 | Independent examiner's report |
| 4 | Statement of financial activities |
| 5 | Balance sheet |
| 6 | Notes forming part of the financial statements |
-

Trustees

Tim Buckley (Chairman)
John Gerry
Oliver Chinneck (Treasurer)
Emma Potts
Jamie Lewis

Registered address

Kitcheners Field, Castle Hill, Berkhamsted, Hertfordshire, HP4 1HE

Registered Charity Number

1162023

Company Number

CE003470

Independent examiners

Haines Watts
Chartered Accountants
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Berkhamsted Community Cricket and Sports Club

Report of the trustees for the year ended 31 March 2022

The trustees present their report for the year ended 31 March 2022.

Objectives and activities

Berkhamsted Community Cricket and Sports Club is a registered charity and community club running a number of youth and adult cricket teams at all ability levels for both males and females and has in excess of 500 playing members. It also provides its venue for community events and interacts regularly with other charitable organisations to help them meet their objectives. It has a close relationship with Berkhamsted Cycling Club and Berkhamsted Raiders Community Football Club, a fellow registered charity which makes use of our facilities running in excess of 90 teams and with 1,200 members and Berkhamsted Cycling Club

The objectives of the charity are:

- To promote community participation in healthy recreation by providing facilities for playing cricket, grass roots football and other sports. Facilities meaning land, buildings, equipment and organising activities; and
- To promote for the benefit of the inhabitants of Berkhamsted and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Management and governance arrangements

The charity is managed by a Board of Trustees in line with the governing document issued on 25 May 2015 and has complied with its duty to have due regard to the guidance on public benefit published by the commission in exercising its powers or duties. The governing document requires a minimum of five trustees with a maximum of eight; in line with the governing document, all trustees retired from office at the first annual general meeting ("AGM") of the charity and were subsequently re-elected. At the current year AGM one-third of the trustees retired from office and were subsequently re-elected.

Achievements and performance

After the significant impact of Covid-19 on the 2020 cricket season the Trustees were delighted that a level of normality returned to the 2021 season. The club ran over 20 youth teams for girls and boys from under 7 through to under 16 as well as five men's teams and a lady's team. It was pleasing to see a number of community events return to the club in the current year as well as post year-end.

Off the field Covid-19 did continue to have a financial impact on the club, principally in respect of the trading subsidiary which maintains and runs the pavilion and bar facilities. To ensure the facilities were maintained to the necessary standards to enable the charity to meet its objectives, the trustees undertook tight cost control measures, obtained third party grants where available and also made certain grants to the subsidiary company. These actions have allowed the club to continue to develop and improve facilities. In line with government guidance and following a detailed risk assessment, the club worked hard to ensure that cricket could be delivered to both junior and senior members.

Financial review

The aim of the trustees is to ensure that the charity's operating costs and donations made are covered by income and to continue to generate funds that can be invested in future projects and development of the facilities. Overall net income increased by £27k in the year, primarily due to the return of sponsorship and fund raising events (£7k) and the reduction in members' overseas holidays / certain other providers not running holiday camps. This resulted in significant upside for the club with a £35k increase from the prior year in income from members, predominately the junior section.

Berkhamsted Community Cricket and Sports Club

Report of the trustees (*continued*)
for the year ended 31 March 2022

Reserves policy

The Trustees maintain an annual reserve and sufficient cash balances to ensure that cashflows are covered for a rolling 12 month period. The closing reserves are £115,805 (2021: £85,546). The Trustees expect the reserves to be used for future capital expenditure and other projects in line with charities objectives.

Trustees

The trustees during the year and to the date of approval of the financial statements were:

Tim Buckley
John Gerry
Oliver Chinneck
David Smith (resigned 1 September 2021)
Emma Potts (Appointed 1 September 2021)
Jamie Lewis (Appointed 1 September 2021)

No trustee received any remuneration in respect of their services during the current or prior year.

Independent Examiner

Shaun Brownsmith FCA of Haines Watts (Berkhamsted) Limited was re-appointed as the charitable company's independent examiner during the year and has expressed his willingness to continue in that capacity.

Approval

This report was approved by the trustees and signed on it's behalf by



Tim Buckley
Chairman

Date: 17/11/22

Berkhamsted Community Cricket and Sports Club

Independent examiner's report

Independent examiner's report to the trustees' of Berkhamsted Community Cricket and Sports Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies act 2006 ('the 2006 Act') and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Company as required by section 386 or the 2006 Act; or
2. The accounts do not accord with those records; or the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than
3. 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.

Shaun Brownsmith
Haines Watts
Chartered Accountants
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Date:

Berkhamsted Community Cricket and Sports Club

Statement of financial activities For the year ended 31 March 2022

	Note	Total 2022	Total 2021
Incoming Resources			
Income and endowments from:			
Grants and donations	2	4,466	9,627
Fund raising events and Sponsorship		9,110	1,750
Membership fees and other Member Income		96,978	61,733
Interest income		2	9
Total		<u>110,556</u>	<u>73,119</u>
Resources Expended			
Expenditure on:			
Ground preparation		15,821	18,733
Equipment		9,155	3,125
League fees and match expenses		2,589	100
Coaching costs and winter nets		32,938	20,736
Donations and grants		19,204	26,138
Facility costs		395	454
Professional fees		195	373
Total		<u>80,297</u>	<u>69,659</u>
Net income		<u>30,259</u>	<u>3,460</u>
Reconciliation of funds			
Total funds brought forward		<u>85,546</u>	<u>82,086</u>
Total funds carried forward		<u><u>115,805</u></u>	<u><u>85,546</u></u>

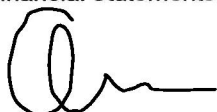
The notes on pages 6 to 7 form part of these financial statements.

Berkhamsted Community Cricket and Sports Club

Balance sheet
as at 31 March 2022

Company Number CE003470	Note	2022	2021
Fixed assets			
Investments	3	<u>1</u>	<u>1</u>
Current assets			
Debtors: receivable in one year	4	17,953	22,087
Cash at bank and in hand		<u>112,251</u>	<u>79,458</u>
Total current assets		<u>130,204</u>	<u>101,545</u>
Current liabilities			
Loan	5	3,200	1,600
Net current assets		<u>127,004</u>	<u>99,945</u>
Non- current liabilities			
Loan	5	<u>11,200</u>	<u>14,400</u>
Net assets		<u>115,805</u>	<u>85,546</u>
Funds of the charity			
Unrestricted funds		<u>115,805</u>	<u>85,546</u>
Total funds		<u>115,805</u>	<u>85,546</u>

The financial statements were approved by the trustees and signed on its behalf by:



Oliver Chinneck
Treasurer

Date: 17 November 2022

The notes on pages 6 to 7 form part of these financial statements.

Berkhamsted Community Cricket and Sports Club

Notes forming part of the financial statements
For the year ended 31 March 2022

1 Accounting Policies

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015)', Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019)', Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

Basis of preparation

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. Based on these assessments and the current resources available and the success of the vaccination roll out the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of the club. Restricted funds are subject to restrictions on their expenditure imposed by the donor or at the discretion of the trustees.

Incoming Resources

Incoming resources represents grants, donations, sponsorship, membership fees, interest income and amounts generated from fund raising activities. The income is recognised when the charity becomes entitled to the resources and is more likely than not to receive them. Where the grants or donations are performance related, they are only recognised when such performance criteria have been met. Gift aid is recognised on donations when a valid declaration has been received from the donor.

Resources Expended

All expenditure is included in the accounts when incurred.

Taxation

The club is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

Investments

Investments are recognised as cost net of any provision for impairment.

Trustees Remuneration

None of the trustees received remuneration, benefits or expenses in the current or prior year.

Berkhamsted Community Cricket and Sports Club

Notes forming part of the financial statements
For the year ended 31 March 2022

2 Incoming Resources	2022 £	2021 £
Grants and donations (including gift aid)	4,466	9,627
	4,466	9,627
Fund raising and sponsorship:		
Sponsorship	3,750	1,500
Fund raising events	5,360	250
	9,110	1,750
Membership fees:		
Adult subscriptions	6,015	8,127
Junior subscriptions and coaching courses	90,095	51,352
Other member income	868	2,254
	96,978	61,733
3 Fixed Asset Investments		£
At 31 March 2021 and 2022		1
<p>The investment represents a £1 investment in 100% of the equity share capital of BCC Management Limited. A facility management company incorporated in England and Wales.</p>		
4 Debtors: amounts falling due within one year	2022 £	2021 £
Amounts due from subsidiary undertaking	17,953	22,087
	17,953	22,087
5 Loan	2022 £	2021 £
Loan due less than one year	3,200	1,600
Loan due greater than one year	11,200	14,400
	14,400	16,000

The loan of £16,000 is interest free and repayable quarterly over a 5 year from November 2022.