

## **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**

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## **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**

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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**

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### **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**

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### **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
<b>Incoming Resources</b>			
<b>Income and endowments from:</b>			
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>
<b>Resources Expended</b>			
<b>Expenditure on:</b>			
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>
<b>Net income</b>		<u>30,259</u>	<u>3,460</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>85,546</u>	82,086
<b>Total funds carried forward</b>		<u><u>115,805</u></u>	<u><u>85,546</u></u>

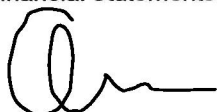
The notes on pages 6 to 7 form part of these financial statements.

# Berkhamsted Community Cricket and Sports Club

## Balance sheet as at 31 March 2022

Company Number CE003470	Note	2022	2021
<b>Fixed assets</b>			
Investments	3	<u>1</u>	<u>1</u>
<b>Current assets</b>			
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>
<b>Current liabilities</b>			
Loan	5	3,200	1,600
<b>Net current assets</b>		<u>127,004</u>	<u>99,945</u>
<b>Non- current liabilities</b>			
Loan	5	<u>11,200</u>	<u>14,400</u>
<b>Net assets</b>		<u>115,805</u>	<u>85,546</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>115,805</u>	<u>85,546</u>
<b>Total funds</b>		<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**

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### **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
	<b>4,466</b>	<b>9,627</b>
Fund raising and sponsorship:		
Sponsorship	3,750	1,500
Fund raising events	5,360	250
	<b>9,110</b>	<b>1,750</b>
Membership fees:		
Adult subscriptions	6,015	8,127
Junior subscriptions and coaching courses	90,095	51,352
Other member income	868	2,254
	<b>96,978</b>	<b>61,733</b>

## 3 Fixed Asset Investments

	£
At 31 March 2021 and 2022	<b>1</b>

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.

## 4 Debtors: amounts falling due within one year

	2022 £	2021 £
Amounts due from subsidiary undertaking	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
	<b>14,400</b>	<b>16,000</b>

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