

## **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**

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### **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**

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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**

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### **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

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### 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
<b>Incoming Resources</b>			
<b>from:</b>			
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>
<b>Resources Expended</b>			
<b>Expenditure on:</b>			
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>
<b>Net income</b>		<u>34,961</u>	<u>21,833</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>146,533</u>	<u>124,700</u>
<b>Total funds carried forward</b>		<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
<b>Fixed assets</b>			
Investments	3	<u>50,001</u>	<u>50,001</u>
<b>Current assets</b>			
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>
<b>Current liabilities</b>			
Loan	5	3,200	3,200
Deferred Income		16,334	5,423
Accruals		3,420	-
<b>Net current assets</b>		<u>133,894</u>	<u>101,332</u>
<b>Non- current liabilities</b>			
Loan	5	<u>2,400</u>	<u>4,800</u>
<b>Net assets</b>		<u>181,495</u>	<u>146,533</u>
<b>Funds of the charity</b>			
Unrestricted funds	2	<u>181,495</u>	<u>146,533</u>
<b>Total funds</b>		<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

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### 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
	<b>11,173</b>	11,209
Fundraising and sponsorship:		
Sponsorship	6,150	7,250
Fundraising events	169	220
	<b>6,319</b>	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
	<b>86,650</b>	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.