



REGISTERED COMPANY NUMBER: 10392800 (England and Wales)
REGISTERED CHARITY NUMBER: 1170783

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
LEAMINGTON CRICKET CLUB**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

LEAMINGTON CRICKET CLUB

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LEAMINGTON CRICKET CLUB

REPORT OF THE TRUSTEES for the year ended 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10392800 (England and Wales)

Registered Charity number

1170783

Registered office

c/o Blythe Liggins
Edmund House
Rugby Road
Leamington Spa
Warwickshire
CV32 6EL

Trustees

D R Cowan (deceased 23.11.2020)
K P Mitchell
N M K Smith

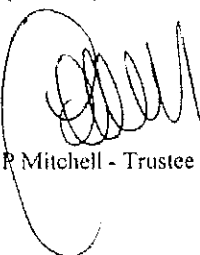
Independent Examiner

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Bankers

HSBC
46 The Square
Kenilworth
Warwickshire
CV32 6EL

Approved by order of the board of trustees on 3 March 2021 and signed on its behalf by:



K P Mitchell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LEAMINGTON CRICKET CLUB**

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

John Walton
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

3 March 2021

LEAMINGTON CRICKET CLUB
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		52,967	65,798
Investment income	2	10,267	16,169
Other income		3,586	5,535
Total		66,820	87,502
EXPENDITURE ON			
Charitable activities			
Promotion of community participation in sport		46,786	83,723
NET INCOME		20,034	3,779
RECONCILIATION OF FUNDS			
Total funds brought forward		105,109	101,330
TOTAL FUNDS CARRIED FORWARD		125,143	105,109

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

LEAMINGTON CRICKET CLUB

BALANCE SHEET 31 December 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	5	77,183	79,736
Investments	6	1	1
		<u>77,184</u>	<u>79,737</u>
CURRENT ASSETS			
Debtors	7	20,190	11,380
Prepayments and accrued income		932	884
Cash at bank		52,926	17,246
		<u>74,048</u>	<u>29,510</u>
CREDITORS			
Amounts falling due within one year	8	(4,602)	(4,138)
NET CURRENT ASSETS		<u>69,446</u>	<u>25,372</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		146,630	105,109
CREDITORS			
Amounts falling due after more than one year	9	(21,487)	-
NET ASSETS		<u>125,143</u>	<u>105,109</u>
FUNDS	11		
Unrestricted funds		125,143	105,109
TOTAL FUNDS		<u>125,143</u>	<u>105,109</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

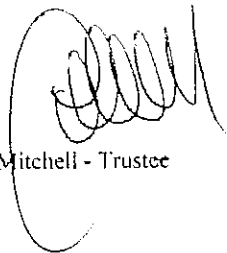
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus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

LEAMINGTON CRICKET CLUB

BALANCE SHEET - continued
31 December 2020

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

The financial statements were approved by the Board of Trustees and authorised for issue on 3 March 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'K P Mitchell', written over a large, faint circular mark.

K P Mitchell - Trustee

LEAMINGTON CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The accounts have been prepared in accordance with applicable accounting standards. The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

Preparation of consolidated financial statements

The financial statements contain information about Leamington Cricket Club as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	- 2% on cost
Long leasehold	- not provided
Ground equipment	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation

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

Fund accounting

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

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

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

LEAMINGTON CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2020

2. INVESTMENT INCOME

	2020	2019
	£	£
Rents received	10,252	16,142
Deposit account interest	15	27
	<u>10,267</u>	<u>16,169</u>

3. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Depreciation - owned assets	7,492	7,524
Deficit on disposal of fixed assets	241	-
	<u>7,733</u>	<u>7,524</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Ground equipment £	Fixtures and fittings £	Totals £
COST					
At 1 January 2020	54,139	12,510	33,783	2,948	103,380
Additions	-	-	-	5,730	5,730
Disposals	-	-	(1,544)	-	(1,544)
At 31 December 2020	<u>54,139</u>	<u>12,510</u>	<u>32,239</u>	<u>8,678</u>	<u>107,566</u>
DEPRECIATION					
At 1 January 2020	7,290	-	14,969	1,385	23,644
Charge for year	2,430	-	3,604	1,458	7,492
Eliminated on disposal	-	-	(753)	-	(753)
At 31 December 2020	<u>9,720</u>	<u>-</u>	<u>17,820</u>	<u>2,843</u>	<u>30,383</u>
NET BOOK VALUE					
At 31 December 2020	<u>44,419</u>	<u>12,510</u>	<u>14,419</u>	<u>5,835</u>	<u>77,183</u>
At 31 December 2019	<u>46,849</u>	<u>12,510</u>	<u>18,814</u>	<u>1,563</u>	<u>79,736</u>

LEAMINGTON CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2020

6. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2020 and 31 December 2020	<u>1</u>
NET BOOK VALUE	
At 31 December 2020	<u>1</u>
At 31 December 2019	<u>1</u>

There were no investment assets outside the UK.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	19,939	11,185
PAYE debtor	<u>251</u>	<u>195</u>
	<u>20,190</u>	<u>11,380</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Bank loans and overdrafts (see note 10)	388	-
Other loans (see note 10)	1,008	1,008
Net wages account	-	164
Accrued expenses	<u>3,206</u>	<u>2,966</u>
	<u>4,602</u>	<u>4,138</u>

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020 £	2019 £
Bank loans (see note 10)	<u>21,487</u>	<u>-</u>

10. LOANS

An analysis of the maturity of loans is given below:

	2020 £	2019 £
Amounts falling due within one year on demand:		
Bank loans	388	-
Other loans	<u>1,008</u>	<u>1,008</u>
	<u>1,396</u>	<u>1,008</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>21,487</u>	<u>-</u>

LEAMINGTON CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2020

11. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	105,109	20,034	125,143
TOTAL FUNDS	105,109	20,034	125,143

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,820	(46,786)	20,034
TOTAL FUNDS	66,820	(46,786)	20,034

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	101,330	3,779	105,109
TOTAL FUNDS	101,330	3,779	105,109

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,502	(83,723)	3,779
TOTAL FUNDS	87,502	(83,723)	3,779

LEAMINGTON CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2020

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	101,330	23,813	125,143
TOTAL FUNDS	<u>101,330</u>	<u>23,813</u>	<u>125,143</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	154,322	(130,509)	23,813
TOTAL FUNDS	<u>154,322</u>	<u>(130,509)</u>	<u>23,813</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

LEAMINGTON CRICKET CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 December 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,183	6,400
Grants	14,496	-
Subscriptions	5,364	6,792
Match fees	1,735	7,734
Sponsorship and advertising	2,500	8,492
Surplus on social events	364	3,573
Skittles surplus	1,662	4,247
Junior cricket income	20,663	28,560
	<hr/> 52,967	<hr/> 65,798
Investment income		
Rents received	10,252	16,142
Deposit account interest	15	27
	<hr/> 10,267	<hr/> 16,169
Other income		
Sundry income	3,586	5,535
	<hr/> 66,820	<hr/> 87,502
Total incoming resources		
EXPENDITURE		
Charitable activities		
Rates and water	1,042	2,725
Insurance	1,816	1,933
Light and heat	1,348	2,617
Sundries	-	90
Ground repairs and maintenance	18,035	12,148
Cleaning and waste disposal	2,222	1,624
Telephone and internet	964	3,965
Clubhouse repairs	514	3,887
Indoor nets	1,483	4,845
Coaches fees	1,548	7,245
Groundsman's wages	1,003	7,622
Overseas player expenses	-	7,008
Cricket purchases and equipment	3,557	4,898
League fees	1,961	3,646
Cricket tea food	64	8,310
Freehold property depreciation	2,430	2,430
Ground equipment depreciation	3,604	4,703
Fixtures and fittings depreciation	1,458	391
Loss on sale of tangible fixed assets	241	-
	<hr/> 43,290	<hr/> 80,087

This page does not form part of the statutory financial statements

LEAMINGTON CRICKET CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2020

	2020 £	2019 £
Support costs		
Management		
Printing, stationery and advertising boards	284	231
Finance		
Bank loan interest	-	252
Other		
Sundries	803	550
Governance costs		
Accountancy	1,990	2,107
Legal and professional fees	419	496
	<u>2,409</u>	<u>2,603</u>
Total resources expended	<u>46,786</u>	<u>83,723</u>
Net income	<u>20,034</u>	<u>3,779</u>

This page does not form part of the statutory financial statements