

**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 2023  
FOR  
LEAMINGTON CRICKET CLUB**

# **LEAMINGTON CRICKET CLUB**

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**LEAMINGTON CRICKET CLUB (REGISTERED NUMBER: 10392800)**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2023**

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 2023. 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**

K P Mitchell  
N M K Smith

**Bankers**

HSBC  
46 The Square  
Kenilworth  
Warwickshire  
CV8 1EA

Approved by order of the board of trustees on 14 March 2024 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 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').

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

14 March 2024

# LEAMINGTON CRICKET CLUB

## STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 December 2023

		<b>2023</b>	2022
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>67,655</b>	85,646
Investment income	2	<b>8,905</b>	17,784
Other income		<b>11,547</b>	5,726
<b>Total</b>		<b><u>88,107</u></b>	<u>109,156</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	-	976
<b>Charitable activities</b>			
Promotion of community participation in sport		<b>94,555</b>	107,696
<b>Total</b>		<b><u>94,555</u></b>	<u>108,672</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(6,448)</b>	484
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>148,599</b>	148,115
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>142,151</u></b>	<u>148,599</u>

### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**LEAMINGTON CRICKET CLUB (REGISTERED NUMBER: 10392800)**

**BALANCE SHEET**  
**31 December 2023**

	Notes	<b>2023</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	<b>69,087</b>	76,379
Investments	7	<b>1</b>	<b>1</b>
		<b>69,088</b>	76,380
<b>CURRENT ASSETS</b>			
Debtors	8	<b>28,621</b>	27,828
Prepayments and accrued income		<b>1,398</b>	1,196
Cash at bank		<b>83,452</b>	72,509
		<b>113,471</b>	101,533
<b>CREDITORS</b>			
Amounts falling due within one year	9	<b>(30,475)</b>	(11,443)
<b>NET CURRENT ASSETS</b>		<b>82,996</b>	90,090
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>152,084</b>	166,470
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	<b>(9,933)</b>	(17,871)
<b>NET ASSETS</b>		<b>142,151</b>	148,599
<b>FUNDS</b>	13		
Unrestricted funds		<b>142,151</b>	148,599
<b>TOTAL FUNDS</b>		<b>142,151</b>	148,599

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

The notes form part of these financial statements

**LEAMINGTON CRICKET CLUB (REGISTERED NUMBER: 10392800)**

**BALANCE SHEET - continued**  
**31 December 2023**

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 14 March 2024 and were signed on its behalf by:

K P Mitchell - Trustee

The notes form part of these financial statements

## LEAMINGTON CRICKET CLUB

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023

#### 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 2023

### 2. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	7,909	17,686
Deposit account interest	996	98
	<u>8,905</u>	<u>17,784</u>

### 3. RAISING FUNDS

#### Raising donations and legacies

	2023	2022
	£	£
Support costs	<u>-</u>	<u>976</u>

### 4. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>7,292</u>	<u>8,705</u>

### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

### 6. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Ground equipment £	Fixtures and fittings £	Totals £
<b>COST</b>					
At 1 January 2023 and 31 December 2023	<u>54,139</u>	<u>12,510</u>	<u>39,271</u>	<u>9,266</u>	<u>115,186</u>
<b>DEPRECIATION</b>					
At 1 January 2023	14,580	-	19,166	5,061	38,807
Charge for year	<u>2,430</u>	<u>-</u>	<u>4,021</u>	<u>841</u>	<u>7,292</u>
At 31 December 2023	<u>17,010</u>	<u>-</u>	<u>23,187</u>	<u>5,902</u>	<u>46,099</u>
<b>NET BOOK VALUE</b>					
At 31 December 2023	<u>37,129</u>	<u>12,510</u>	<u>16,084</u>	<u>3,364</u>	<u>69,087</u>
At 31 December 2022	<u>39,559</u>	<u>12,510</u>	<u>20,105</u>	<u>4,205</u>	<u>76,379</u>

# LEAMINGTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2023

### 7. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 January 2023 and 31 December 2023	<u>1</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>1</u>
At 31 December 2022	<u>1</u>

There were no investment assets outside the UK.

### 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	28,388	27,760
PAYE debtor	233	68
	<u>28,621</u>	<u>27,828</u>

### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 11)	4,380	4,380
Other loans (see note 11)	-	946
Hire purchase (see note 12)	3,665	3,665
Net wages account	470	777
Other creditors	20,000	-
Accrued expenses	1,960	1,675
	<u>30,475</u>	<u>11,443</u>

### 10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans (see note 11)	8,711	12,984
Hire purchase (see note 12)	1,222	4,887
	<u>9,933</u>	<u>17,871</u>

# LEAMINGTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2023

### 11. LOANS

An analysis of the maturity of loans is given below:

	2023 £	2022 £
Amounts falling due within one year on demand:		
Bank loans	4,380	4,380
Other loans	-	946
	<u>4,380</u>	<u>5,326</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>8,711</u>	<u>12,984</u>

### 12. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2023 £	2022 £
Net obligations repayable:		
Within one year	3,665	3,665
Between one and five years	<u>1,222</u>	<u>4,887</u>
	<u>4,887</u>	<u>8,552</u>

### 13. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	148,599	(6,448)	142,151
<b>TOTAL FUNDS</b>	<u>148,599</u>	<u>(6,448)</u>	<u>142,151</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	88,107	(94,555)	(6,448)
<b>TOTAL FUNDS</b>	<u>88,107</u>	<u>(94,555)</u>	<u>(6,448)</u>

# LEAMINGTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2023

### 13. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	148,115	484	148,599
<b>TOTAL FUNDS</b>	<u>148,115</u>	<u>484</u>	<u>148,599</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	109,156	(108,672)	484
<b>TOTAL FUNDS</b>	<u>109,156</u>	<u>(108,672)</u>	<u>484</u>

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

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	148,115	(5,964)	142,151
<b>TOTAL FUNDS</b>	<u>148,115</u>	<u>(5,964)</u>	<u>142,151</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 £
<b>Unrestricted funds</b>			
General fund	197,263	(203,227)	(5,964)
<b>TOTAL FUNDS</b>	<u>197,263</u>	<u>(203,227)</u>	<u>(5,964)</u>

**LEAMINGTON CRICKET CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 December 2023**

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.