

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 2024
FOR
LEAMINGTON CRICKET CLUB**

LEAMINGTON CRICKET CLUB

CONTENTS OF THE FINANCIAL STATEMENTS for the year ended 31 December 2024

| | Page |
|--|-------------|
| Report of the Trustees | 1 |
| Independent Examiner's Report | 2 |
| Statement of Financial Activities | 3 |
| Balance Sheet | 4 to 5 |
| Notes to the Financial Statements | 6 to 11 |

LEAMINGTON CRICKET CLUB (REGISTERED NUMBER: 10392800)

**REPORT OF THE TRUSTEES
for the year ended 31 December 2024**

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 2024. 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 20 March 2025 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 2024.

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

20 March 2025

LEAMINGTON CRICKET CLUB

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 December 2024

| | | 2024 | 2023 |
|---|-------|-----------------------|----------------|
| | | Unrestricted | Total |
| | | fund | funds |
| | Notes | £ | £ |
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 65,563 | 67,655 |
| Investment income | 2 | 8,302 | 8,905 |
| Other income | | 413 | 11,547 |
| Total | | <u>74,278</u> | <u>88,107</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Promotion of community participation in sport | | <u>82,524</u> | <u>94,555</u> |
| NET INCOME/(EXPENDITURE) | | (8,246) | (6,448) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 142,151 | 148,599 |
| TOTAL FUNDS CARRIED FORWARD | | <u>133,905</u> | <u>142,151</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 2024

| | Notes | 2024 Unrestricted fund £ | 2023 Total funds £ |
|--|-------|---|-----------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | 62,767 | 69,087 |
| Investments | 6 | 1 | 1 |
| | | 62,768 | 69,088 |
| CURRENT ASSETS | | | |
| Debtors | 7 | 25,516 | 28,621 |
| Prepayments and accrued income | | 1,850 | 1,398 |
| Cash at bank | | 56,359 | 83,452 |
| | | 83,725 | 113,471 |
| CREDITORS | | | |
| Amounts falling due within one year | 8 | (8,258) | (30,475) |
| NET CURRENT ASSETS | | 75,467 | 82,996 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 138,235 | 152,084 |
| CREDITORS | | | |
| Amounts falling due after more than one year | 9 | (4,330) | (9,933) |
| NET ASSETS | | 133,905 | 142,151 |
| FUNDS | 12 | | |
| Unrestricted funds | | 133,905 | 142,151 |
| TOTAL FUNDS | | 133,905 | 142,151 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 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 2024

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 20 March 2025 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 2024

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 2024

2. INVESTMENT INCOME

| | 2024 | 2023 |
|--------------------------|--------------|--------------|
| | £ | £ |
| Rents received | 7,098 | 7,909 |
| Deposit account interest | 1,204 | 996 |
| | <u>8,302</u> | <u>8,905</u> |

3. NET INCOME/(EXPENDITURE)

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

| | 2024 | 2023 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Depreciation - owned assets | <u>6,320</u> | <u>7,292</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. TANGIBLE FIXED ASSETS

| | Freehold property £ | Long leasehold £ | Ground equipment £ | Fixtures and fittings £ | Totals £ |
|---|---------------------------|------------------------|--------------------------|----------------------------------|----------------|
| COST | | | | | |
| At 1 January 2024 and 31 December 2024 | <u>54,139</u> | <u>12,510</u> | <u>39,271</u> | <u>9,266</u> | <u>115,186</u> |
| DEPRECIATION | | | | | |
| At 1 January 2024 | 17,010 | - | 23,187 | 5,902 | 46,099 |
| Charge for year | <u>2,430</u> | <u>-</u> | <u>3,217</u> | <u>673</u> | <u>6,320</u> |
| At 31 December 2024 | <u>19,440</u> | <u>-</u> | <u>26,404</u> | <u>6,575</u> | <u>52,419</u> |
| NET BOOK VALUE | | | | | |
| At 31 December 2024 | <u>34,699</u> | <u>12,510</u> | <u>12,867</u> | <u>2,691</u> | <u>62,767</u> |
| At 31 December 2023 | <u>37,129</u> | <u>12,510</u> | <u>16,084</u> | <u>3,364</u> | <u>69,087</u> |

LEAMINGTON CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2024

6. FIXED ASSET INVESTMENTS

| | Shares in group undertakings £ |
|--|---|
| MARKET VALUE | |
| At 1 January 2024 and 31 December 2024 | <u>1</u> |
| NET BOOK VALUE | |
| At 31 December 2024 | <u>1</u> |
| At 31 December 2023 | <u>1</u> |

There were no investment assets outside the UK.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 | 2023 |
|---------------|---------------|---------------|
| | £ | £ |
| Other debtors | 25,174 | 28,388 |
| PAYE debtor | <u>342</u> | <u>233</u> |
| | <u>25,516</u> | <u>28,621</u> |

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 | 2023 |
|---|--------------|---------------|
| | £ | £ |
| Bank loans and overdrafts (see note 10) | 4,380 | 4,380 |
| Hire purchase (see note 11) | 1,222 | 3,665 |
| Net wages account | 458 | 470 |
| Other creditors | - | 20,000 |
| Accrued expenses | <u>2,198</u> | <u>1,960</u> |
| | <u>8,258</u> | <u>30,475</u> |

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

| | 2024 | 2023 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Bank loans (see note 10) | 4,330 | 8,711 |
| Hire purchase (see note 11) | <u>-</u> | <u>1,222</u> |
| | <u>4,330</u> | <u>9,933</u> |

LEAMINGTON CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2024

10. LOANS

An analysis of the maturity of loans is given below:

| | 2024 £ | 2023 £ |
|---|--------------|--------------|
| Amounts falling due within one year on demand: | | |
| Bank loans | <u>4,380</u> | <u>4,380</u> |
| Amounts falling due between two and five years: | | |
| Bank loans - 2-5 years | <u>4,330</u> | <u>8,711</u> |

11. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

| | 2024 £ | 2023 £ |
|----------------------------|--------------|--------------|
| Net obligations repayable: | | |
| Within one year | 1,222 | 3,665 |
| Between one and five years | <u>-</u> | <u>1,222</u> |
| | <u>1,222</u> | <u>4,887</u> |

12. MOVEMENT IN FUNDS

| | At 1/1/24 £ | Net movement in funds £ | At 31/12/24 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 142,151 | (8,246) | 133,905 |
| TOTAL FUNDS | <u>142,151</u> | <u>(8,246)</u> | <u>133,905</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 74,278 | (82,524) | (8,246) |
| TOTAL FUNDS | <u>74,278</u> | <u>(82,524)</u> | <u>(8,246)</u> |

LEAMINGTON CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2024

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

| | At 1/1/23 £ | Net movement in funds £ | At 31/12/24 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 148,599 | (14,694) | 133,905 |
| TOTAL FUNDS | <u>148,599</u> | <u>(14,694)</u> | <u>133,905</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 | 162,385 | (177,079) | (14,694) |
| TOTAL FUNDS | <u>162,385</u> | <u>(177,079)</u> | <u>(14,694)</u> |

LEAMINGTON CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

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.