

REGISTERED COMPANY NUMBER: 11113608 (England and Wales)
REGISTERED CHARITY NUMBER: 1176487

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2021
for
Preston Nomads Cricket Club
(A Company Limited by Guarantee)

Preston Nomads Cricket Club

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Preston Nomads Cricket Club

Report of the Trustees for the Year Ended 30 September 2021

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 30 September 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Objectives and activities

The objectives and aims of the charity are as follows;

- to provide community participation in healthy recreation by providing facilities for playing the sport of cricket ('facilities' being land, buildings and equipment).
- to promote the amateur sport of cricket by providing coaching and development opportunities within the sport for all within the community.
- to advance the physical education of children and young people through the provision of cricket coaching.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievement and performance

- The First XI won the Premier League title for a record tenth time in 2021 being 50 years on from the first time they won in what was the inaugural season of the league.
- We had over 190 Junior members partaking in games and training, they had had a very successful season with many trophies won. Congratulations to both the players and all of the dedicated coaching team.
- Tom Hutchinson our Under 13's coach has been named Sussex Coach of the Year, he prioritised enjoyment and inclusion giving opportunities to all of the squad.
- We entered two girls teams in the league this season and saw a growth in the number of players joining the club and attending our training nights and cricket camps.
- We have planned the launching of a Ladies XI for the 2022 season backed up with a strategic plan for providing a pathway for our girls into women's cricket
- The Trustees and club volunteers should be thanked and congratulated for their devotion to making this club a place where everyone wants to play.

Financial review

Principal funding sources

The principal funding source was grants from the Spen Cama Cricket Foundation.

Reserves policy

The unrestricted income fund stood at £214,901 (2020: £163,100) in surplus at the year end. The fund is available for future use at the discretion of the trustees.

Structure, governance and management

The charity is incorporated under the Companies Act 2006. It is a company limited by guarantee. The charity is governed by the Memorandum and Articles incorporated on 15 December 2017.

The charity must have a minimum number of seven trustees. The trustees are appointed by ordinary resolution of the members in a general meeting or by a decision of the trustees.

Reference and administrative details

Registered Company number

11113608 (England and Wales)

Preston Nomads Cricket Club

**Report of the Trustees
for the Year Ended 30 September 2021**

Registered Charity number

1176487

Registered office

85 Church Road
Hove
East Sussex
BN3 2BB

Trustees

P Hird (appointed 28/1/2021)
A Doctors
S Gattling (appointed 28/1/2021)
M R Glover
R Lee (appointed 28/1/2021)
C O'Brien
Y M Salameh
A D Smith
D R J Symes
B H Wakeford
C J S Bidwell (resigned 28/1/2021)
P E Brown (resigned 28/1/2021)
A C Garth (resigned 28/1/2021)
K Ibrahim (resigned 28/1/2021)
J M Robinson (resigned 28/1/2021)
P J Standen (resigned 28/1/2021)
G D Watson (resigned 28/1/2021)

Independent Examiner

Wilson Sandford Limited
Chartered accountants
85 Church Road
Hove
East Sussex
BN3 2BB

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 6 January 2022 and signed on its behalf by:

P Hird - Trustee

Independent Examiner's Report to the Trustees of Preston Nomads Cricket Club

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

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.

Robin F S Wilson FCA DChA
Institute of Chartered Accountants in England and Wales
Wilson Sandford Limited
Chartered accountants
85 Church Road
Hove
East Sussex
BN3 2BB

24 February 2022

Preston Nomads Cricket Club

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 September 2021**

| | | 2021 Unrestricted fund £ | 2020 Total funds £ |
|--|--------------|---|---------------------------------------|
| Income and endowments from | Notes | | |
| Donations and legacies | | 107,943 | 146,105 |
| Other trading activities | 3 | 66,153 | 34,555 |
| Other income | 4 | 8,005 | 10,013 |
| Total | | 182,101 | 190,673 |
| Expenditure on | | | |
| Raising funds | | 10,911 | 3,700 |
| Charitable activities | | | |
| Trading activity costs | | 119,318 | 135,582 |
| Total | | 130,229 | 139,282 |
| NET INCOME | | 51,872 | 51,391 |
| Reconciliation of funds | | | |
| Total funds brought forward | | 163,100 | 111,709 |
| Total funds carried forward | | 214,972 | 163,100 |

The notes form part of these financial statements

Preston Nomads Cricket Club

**Statement of Financial Position
30 September 2021**

| | | 2021 Unrestricted fund £ | 2020 Total funds £ |
|--|--------------|---|---------------------------------------|
| Fixed assets | Notes | | |
| Tangible assets | 8 | 25,711 | 24,659 |
| Current assets | | | |
| Stocks | 9 | 990 | 580 |
| Debtors | 10 | 50,233 | 70,520 |
| Cash at bank and in hand | | 152,138 | 76,630 |
| | | 203,361 | 147,730 |
| Creditors | | | |
| Amounts falling due within one year | 11 | (14,100) | (9,289) |
| Net current assets | | 189,261 | 138,441 |
| Total assets less current liabilities | | 214,972 | 163,100 |
| NET ASSETS | | 214,972 | 163,100 |
| Funds | | | |
| Unrestricted funds | | 214,972 | 163,100 |
| Total funds | | 214,972 | 163,100 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 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

Preston Nomads Cricket Club

Statement of Financial Position - continued
30 September 2021

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 6 January 2022 and were signed on its behalf by:

P Hird - Trustee

Preston Nomads Cricket Club

Notes to the Financial Statements for the Year Ended 30 September 2021

1. General information

Preston Nomads Cricket Club is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on page 1 of the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£).

2. Accounting policies

Basis of preparing the financial statements

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 are prepared on a going concern basis under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

There are no significant judgements made in applying the accounting policies. There are no key assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

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.

The following specific policies are applied to particular categories of income:

Donations and gifts are included in full in the statement of financial activities when receivable.

Grants relating to revenue are included in the statement of financial activities on a systematic basis over the periods in which the charity recognises the related costs for which the grant is intended to compensate. Where grants are received in respect of expenses or losses already incurred by the entity are recognised in the statement of financial activities in the period when the grant becomes receivable.

Grants relating to capital are included in the statement of financial activities on a systematic basis over the useful economic life of the asset. Grants relating to assets which are deferred are recognised as a liability.

Income from charitable trading activity is accounted for when earned.

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.

Preston Nomads Cricket Club

Notes to the Financial Statements - continued for the Year Ended 30 September 2021

2. Accounting policies - continued

Tangible fixed assets

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

Fixtures and fittings - 25% on reducing balance

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Stocks are calculated on a first in, first out basis.

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.

Donated services

The contribution of unpaid general volunteers cannot be measured reliably. Therefore, the contribution of general volunteers is not included as income in the financial statements.

Debtors and creditors due within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

3. Other trading activities

| | 2021 | 2020 |
|------------------|---------------|-------------|
| | £ | £ |
| Bar and catering | 21,830 | 8,404 |
| Hire of grounds | 3,485 | 350 |
| Match income | 7,216 | 2,479 |
| Coaching | 8,920 | 11,744 |
| Subscriptions | 17,273 | 11,578 |
| Sponsorship | 7,429 | - |
| | <hr/> | <hr/> |
| | 66,153 | 34,555 |
| | <hr/> | <hr/> |

Preston Nomads Cricket Club

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

4. Other income

| | 2021 | 2020 |
|------------------------|---------------------|---------------|
| | £ | £ |
| Local government grant | 8,000 | 10,000 |
| Other interest | 5 | 13 |
| | <u>8,005</u> | <u>10,013</u> |

The Local Government grant was a Small Business Grant paid in response to the coronavirus pandemic.

5. Net income/(expenditure)

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

| | 2021 | 2020 |
|---|----------------|----------------|
| | £ | £ |
| Independent examiner fee | 750 | 715 |
| Other services provided by independent examiner | 3,366 | 1,285 |
| Depreciation - owned assets | 6,373 | 8,222 |
| | <u></u> | <u></u> |

6. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

During the year, the charity reimbursed costs incurred on its behalf amounting to £1,738 (2020: £2,269) to the following trustees: P Hird, S Gatting, D Symes, R Lee.

7. Staff costs

| | 2021 | 2020 |
|--------------------|----------------------|---------------|
| | £ | £ |
| Wages and salaries | 15,149 | 12,565 |
| | <u>15,149</u> | <u>12,565</u> |

The average monthly number of employees during the year was as follows:

| | 2021 | 2020 |
|-----------|----------------|----------------|
| Employees | 2 | 2 |
| | <u></u> | <u></u> |

No employees received emoluments in excess of £60,000.

Preston Nomads Cricket Club

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

8. Tangible fixed assets

| | Fixtures and fittings £ |
|------------------------|--|
| Cost | |
| At 1 October 2020 | 47,446 |
| Additions | 7,425 |
| Disposals | (595) |
| | <hr/> |
| At 30 September 2021 | 54,276 |
| | <hr/> |
| Depreciation | |
| At 1 October 2020 | 22,787 |
| Charge for year | 6,373 |
| Eliminated on disposal | (595) |
| | <hr/> |
| At 30 September 2021 | 28,565 |
| | <hr/> |
| Net book value | |
| At 30 September 2021 | 25,711 |
| | <hr/> <hr/> |
| At 30 September 2020 | 24,659 |
| | <hr/> <hr/> |

9. Stocks

| | 2021 £ | 2020 £ |
|--------|-------------------|-------------------|
| Stocks | 990 | 580 |
| | <hr/> <hr/> | <hr/> <hr/> |

10. Debtors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|--------------------------------|-------------------|-------------------|
| Trade debtors | 1,046 | 1,518 |
| VAT | 812 | - |
| Prepayments and accrued income | 48,375 | 69,002 |
| | <hr/> | <hr/> |
| | 50,233 | 70,520 |
| | <hr/> <hr/> | <hr/> <hr/> |

Preston Nomads Cricket Club

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

11. Creditors: amounts falling due within one year

| | 2021 | 2020 |
|---------------------------------|----------------------|--------------|
| | £ | £ |
| Trade creditors | 4,080 | 4,358 |
| Social security and other taxes | - | 95 |
| VAT | - | 433 |
| Accruals and deferred income | 10,020 | 4,403 |
| | <u>14,100</u> | <u>9,289</u> |

12. Related party disclosures

During the year, the charity received donation income amounting to £75 (2020: £180) from the following trustees: A Doctors.

Preston Nomads Cricket Club

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2021**

| | 2021 £ | 2020 £ |
|---------------------------------|---------------|---------------|
| Income and endowments | | |
| Donations and legacies | | |
| Donations | 6,476 | 2,105 |
| Grants | 101,467 | 144,000 |
| | <hr/> 107,943 | <hr/> 146,105 |
| Other trading activities | | |
| Bar and catering | 21,830 | 8,404 |
| Hire of grounds | 3,485 | 350 |
| Match income | 7,216 | 2,479 |
| Coaching | 8,920 | 11,744 |
| Subscriptions | 17,273 | 11,578 |
| Sponsorship | 7,429 | - |
| | <hr/> 66,153 | <hr/> 34,555 |
| Other income | | |
| Local government grant | 8,000 | 10,000 |
| Other interest | 5 | 13 |
| | <hr/> 8,005 | <hr/> 10,013 |
| Total incoming resources | <hr/> 182,101 | <hr/> 190,673 |
| Expenditure | | |
| Other trading activities | | |
| Bar costs | 7,956 | 2,899 |
| Wages | 1,513 | 526 |
| Club dinner and other social | 1,442 | 275 |
| | <hr/> 10,911 | <hr/> 3,700 |
| Charitable activities | | |
| Cricket coaching costs | 13,636 | 12,039 |
| Catering | 2,407 | 836 |
| Coaching costs | (198) | - |
| Cricket expenses | 13,262 | 5,495 |
| Clothing costs | 5,860 | 1,952 |
| Pavilion expenses | 7,986 | 1,907 |
| Carried forward | 42,953 | 22,229 |

This page does not form part of the statutory financial statements

Preston Nomads Cricket Club

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2021**

| | 2021 | 2020 |
|---|----------------------|---------------|
| | £ | £ |
| Charitable activities | | |
| Brought forward | 42,953 | 22,229 |
| Ground maintenance | 42,602 | 81,039 |
| Building expenditure | 12,741 | 12,586 |
| Depreciation of tangible fixed assets | 6,373 | 8,222 |
| | <hr/> 104,669 | <hr/> 124,076 |
| Support costs | | |
| Management | | |
| Insurance | 7,154 | 5,864 |
| Postage and stationery | 34 | 16 |
| Sundries | 549 | 506 |
| Computer and website costs | 1,674 | 648 |
| Bank charges | 205 | 1,051 |
| | <hr/> 9,616 | <hr/> 8,085 |
| Governance costs | | |
| Auditors' remuneration | 750 | 715 |
| Auditors' remuneration for non audit work | 3,366 | 1,285 |
| Professional fees | 917 | 1,421 |
| | <hr/> 5,033 | <hr/> 3,421 |
| Total resources expended | <hr/> 130,229 | <hr/> 139,282 |
| Net income | <hr/> 51,872 | <hr/> 51,391 |

This page does not form part of the statutory financial statements