

East Molesey Cricket Club

Annual Report

31 October 2021

East Molesey Cricket Club



East Molesey Cricket Club Treasurer's Report Year Ended 31 October 2021

Overview

It is clear from this Annual Report that it has been a busy year for the Club both on and off the field. This is the first financial year in my ten years as Treasurer where the Club has benefited from the financial rewards that we always knew were available from both the bar and the café in the same season. A lot of hard work over a number of years from Sam Burge and his predecessor Brendan Lynch has made this possible. As shown in this report, both revenue streams have combined to provide much needed funds that have been invested in the Club. After this and the previous three or four years' investment in our facilities, we can confidently say that there is no better place to play cricket in Surrey. The Committee and all our members can all be very proud of where we are.

Outdoor Nets Loan Repayments

The Club's £72,456 five-lane outdoor net facility (within £72,935 in Note 10) was mainly funded by a £50,000 interest-free loan from the ECB (Balance Sheet) in 2017 which is repayable over five years. As part of its coronavirus support measures, the ECB volunteered to suspend the quarterly payments from 24 May 2020 until the one due on 25 November 2021. As a result, the loan balance has not reduced in the year leaving £27,500 outstanding at year end. The Club will have no issue continuing those repayments when they resume on 25 November 2021.

Bar

Since becoming a registered charity, the Club has set up a trading subsidiary, East Molesey Cricket Club Bar Ltd (Company No 11398581), in order to earn all the bar profits and donate them back to the Club free of corporation tax. The bar profits are thus shown on a Donations line in the Income & Expenditure Account but nothing has changed practically speaking beyond that.

The bar profit has increased to £57,702 in 2020/21 from £54,188 in 2019/20 (Note 2). Thank you very much to Tracy Tilly for overseeing the investment required in the bar and promoting and maximising its use in a very challenging year. Tracy has also worked hard to bring our costs down and the results are clear.

Our move to a cashless bar was in place in January 2020 before coronavirus arrived. It was brought in to improve security, the speed of service in busy times and the ease of our administration. It will remain in place after the pandemic has passed as it is clear that this has helped increase profits since being introduced.

Café Income

Income received from the licencees of the café space has increased to £49,815 in 2020/21 versus £18,429 in 2019/20 and £30,522 in 2018/19 (Note 4). The 2019/20 financial year was a particularly bad year due to the extended gap in trade between our two café licencees in the year where the Club did not receive a licence



fee. The 2018/19 financial year reflected a full year's trading with the previous licencees so provides a like-for-like comparison to this financial year.

Legal Fees

While thankfully at £nil in 2020/21, legal fees have been a significant cost for the Club in the recent past at £8,350 in 2019/20 (Income & Expenditure). They were incurred negotiating the exit of our outgoing café licencees and their replacement with Dale and Jo at Miss Polly Café. The Committee was always confident that we would recoup these costs in an increased licence fee that better reflects the market value of the space. As discussed above, it is welcome to see that bear out.

Subscriptions

The Club's largest source of income has always been and will continue to be from members' subscriptions and match fees. They have increased in the year to £89,917 compared to £82,232 in 2019/20 (Note 1). Thank you very much as ever to Dawn Parry, Matthew Tigg and all the captains for collecting them in the year.

Donations

Thank you very much to all our members who donated money to the Club in the year (Income & Expenditure). The Club is always hugely grateful for these, big or small. We on the committee all hope you believe they are being put to good use. The Club's charitable status has allowed us to claim Gift Aid on these donations which grosses up their value by 20%.

Sponsorship

Sponsorship income has nearly doubled in the year from £7,686 in 2019/20 to £13,704 in 2020/21. Thank you very much to Michael O'Leary for taking on this role managing and improving upon this difficult income stream for the Club. Thank you too to all our sponsors for their generous support in this challenging environment.

Coronavirus Support

The Club has taken advantage of all the government support made available to us by the various authorities.

Firstly, this is visible in the Grant Income figure that is up to £25,738 in 2020/21 from £20,215 in 2019/20 (Income & Expenditure). This is made up of the Elmbridge Borough Council Covid-19 Retail, Hospitality & Leisure Grants and Local Restriction Support Grants (£18,241) and the government's Coronavirus Job Retention Scheme grants (£7,497). These grants do not need to be repaid.

Finally, the Club received a new £5,000 interest-free loan repayable over 5 years from the ECB in the year (Other Loans on Balance Sheet). The repayments of this loan start just after this financial year end on 24 November 2021.



Capital Investment

As a result of all of the above, over the course of the year the Club has been able to invest in one-off projects that promise to benefit all our members for years to come. These include but are not limited to the following:

- Umpires' Changing Room and Storage in the Scorebox - £8,554 (Note 10 Other Additions)
- Removal of the portacabin from the car park - £nil (Note 10 Disposals)
- Welcome Sign at the Front Gate - £1,958 (Note 10 F&F Additions)
- Astro turf near the Playground - £10,564 (Note 10 Other Additions)
- Marquee on the Astro turf - £8,000 (Note 10 Other Additions)
- Projector - £9,084 (EMCC Bar Ltd Balance Sheet)
- Car Park Expansion and Boundary Hedge and Fencing - £8,282 (Note 5 Other and R&M)
- Bar Storage and Outdoor Fridge - £2,751 (EMCC Bar Ltd Balance Sheet)
- Benches - £1,650 (EMCC Bar Ltd Balance Sheet)
- Flick Wicket for Junior Matches - £2,952 (Note 7 Juniors Equipment)
- FrogBox for live streaming of games - £1,500 (Note 7 Seniors Equipment)
- Coloured Kit across the Club - £15,567 (Note 7 Juniors & Seniors Equipment)
- Granted Planning Permission for Groundsman's Shed - £4,272 (Note 10 Other Additions)
- In-Progress Planning Permission for Pavilion Redevelopment - £12,150 (Note 10 Other Additions)

This is clearly a significant amount of money for this Club but it has gone much further than it otherwise would have as a result of the tireless work of Jeremy Downer, Trevor Pearce, Malcolm Lawford and Rod Porter who have all volunteered significant amounts of their time to keep the labour portion of these projects to an absolute minimum. Thank you very much to them all.

Independent Examination

As a Registered Charity (Charity Commission Number 1177586) with gross income greater than £25,000, charity law requires us to arrange an Independent Examination of our accounts. We did so last year for the Club's year ended 31 October 2020 and the Committee will again this year once they have been signed off at the AGM. Our Independent Examiners are below:

Robert A Price LP
Chartered Certified Accountant
39 Etchingham Park Road
Finchley
London
N3 2DU

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EAST MOLESEY CRICKET CLUB

Independent examiner's report to the trustees of East Molesey Cricket Club ('the Charity')

I report to the trustees on my examination of the accounts of the above Charity for the year ended 31st October 2021.

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 ('the Act').

I report in respect of my examination of the Charity's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

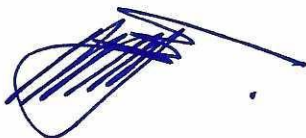
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of The Association of Certified Chartered Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities 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; 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



Sophie Jones FCCA

Robert A Price
39 Etchingham Park Road
London N3 2DU

Date: 28th June 2022

East Molesey Cricket Club



East Molesey Cricket Club Income & Expenditure Account Year ended 31 October 2021

	Note	2021 (£)	2020 (£)
Income			
Members' subscriptions and fees	1	89,917	82,232
Donations			
General		3,525	16,924
Restricted		-	-
EMCC Bar Ltd	2	57,702	54,188
Sponsorship		13,704	7,686
Grants		25,738	20,214
Socials	3	-9,144	-765
Rental income	4	63,030	30,426
Other		2,475	853
		246,947	211,758
Expenditure			
Rates		69	180
Light and heat		17,181	9,149
Water		4,565	1,426
Rubbish disposal		5,644	1,246
Sewage disposal		3,045	-
Cleaning		3,485	3,236
Repairs & maintenance		11,064	15,274
Insurance		8,062	9,000
Legal fees		-	8,350
Ground maintenance	5	55,277	41,490
Overseas player	6	15,482	315
Playing costs	7	42,575	17,677
Coaching	8	32,848	28,099
Accountancy fees		500	500
Other	9	36,925	37,088
		236,722	173,030
Excess of income over expenditure		10,225	38,728

East Molesey Cricket Club



East Molesey Cricket Club Balance Sheet as at 31 October 2021

	Note	31 October 2021 (£)	31 October 2020 (£)
Non-current assets			
Fixed assets	10	130,315	105,090
Current assets			
Other stock		979	979
Prepayments		1,669	4,817
Trade debtors		7,425	11,128
Cash at bank		10,287	32,142
Loan to EMCC Bar Ltd		24,003	16,701
		44,363	65,767
Total assets		174,678	170,857
Non-current liabilities			
ECB Outdoor Nets Loan		27,500	27,500
Other Loans		5,000	5,000
Sewage connection grant		1,824	2,736
		34,244	35,236
Current liabilities			
Trade payables		5,386	-
Deferred income		4,505	4,505
Café deposit		10,000	10,000
Other creditors		-3,570	7,307
		16,321	21,812
Total liabilities		50,645	57,048
Net assets		124,032	113,809
Reserves			
General		124,032	113,809
Restricted		-	-
Total reserves		124,032	113,809

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East Molesey Cricket Club Notes to the Accounts Year Ending 31 October 2021

Note 1 - Members' subscriptions and fees

	2021 (£)	2020 (£)
Seniors		
Subscriptions	7,256	6,175
Match fees	5,437	1,146
Winter nets	-	3,390
	12,693	10,711
Juniors		
Boys Subscriptions	59,174	44,100
Girls Subscriptions	16,815	13,755
Winter nets	-	12,841
	75,989	70,696
Social		
Subscriptions	1,235	825
	89,917	82,232
	2021	2020
<i>Number of senior members</i>	49	42
<i>Number of juniors members (Boys)</i>	408	381
<i>Number of juniors members (Girls)</i>	124	117
<i>Number of social members</i>	17	15
<i>Number of life members</i>	16	16
	614	571

Note 2 – Donations from East Molesey Cricket Club Bar Ltd

	2021 (£)	2020 (£)
Bar Profit		
Bar takings	216,566	161,464
Stock purchased	-77,386	-66,078
Commission	-	-3,112
Salaries	-59,429	-30,237
Other	-22,049	-7,849
	57,702	54,188

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East Molesey Cricket Club Notes to the Accounts (cont.) Year Ending 31 October 2021

Note 3 – Socials

	2021 (£)	2020 (£)
Income	15,571	4,321
Expenditure	-24,715	-5,086
	-9,144	-765

Note 4 - Rental income

	2021 (£)	2020 (£)
Café	49,815	18,429
Container	-	3,000
Telephone mast	5,149	5,999
Other	8,066	2,998
	63,030	30,426

Note 5 - Grounds maintenance

	2021 (£)	2020 (£)
Groundsman	25,975	17,600
Machinery Servicing	3,670	2,286
Machinery Hire	1,540	2,250
Container Rental	1,836	1,622
Ground Supplies	15,941	14,086
Other	6,315	3,646
	55,277	41,490

East Molesey Cricket Club



East Molesey Cricket Club Notes to the Accounts (cont.) Year Ending 31 October 2021

Note 6 - Overseas player

	2021 (£)	2020 (£)
Flights	1,030	-
Salary	6,900	-
Accommodation	5,000	-
Other	2,552	315
	15,482	315

Note 7 - Playing costs

	2021 (£)	2020 (£)
Seniors		
Teas	4,098	-
Scorers	5,975	419
Umpires	560	1,010
Competition subscriptions	2,823	1,503
Winter nets	-	3,200
Pitch hire	1,990	783
Equipment	4,104	-
	19,550	6,915

Juniors

Competition subscriptions	1,855	541
Winter nets	-	8,064
Pitch hire	1,438	1,288
Equipment	19,732	869
	23,025	10,762
	42,575	17,677

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East Molesey Cricket Club Notes to the Accounts (cont.) Year Ending 31 October 2021

Note 8 – Coaching

	2021 (£)	2020 (£)
Seniors' coaching	3,645	1,088
Juniors' coaching	29,303	26,201
Coaching courses	-100	810
	32,848	28,099

Note 9 - Other expenditure

	2021 (£)	2020 (£)
Sky TV	-	549
Security	1,447	2,450
Depreciation	21,956	26,602
Bank charges	2,442	2,324
Software	1,249	1,188
Miscellaneous expenditure	9,831	3,975
	36,925	37,088

East Molesey Cricket Club



East Molesey Cricket Club Notes to the Accounts (cont.) Year Ending 31 October 2021

Note 10 - Fixed assets

	Ground machinery	Fixtures & fittings	Outdoor nets	Other	Total (£)
Cost					
1 November 2020	45,971	36,735	72,935	102,464	258,105
Additions	-	2,732	323	46,087	49,142
Disposals	-	-	-	- 4,891	- 4,891
31 October 2021	45,971	39,467	73,259	143,660	302,356
Accumulated depreciation					
1 November 2020	45,971	32,401	21,737	52,906	153,015
Charge in the year	-	1,413	7,326	15,178	23,917
Disposals	-	-	-	- 4,891	- 4,891
31 October 2021	45,971	33,814	29,063	63,193	172,041
Net book value					
1 November 2020	-	4,334	51,198	49,558	105,090
31 October 2021	-	5,653	44,196	80,467	130,315

Depreciation Policy

- **Ground machinery** – 25% of carrying value
- **Fixtures & fittings** – 25% of carrying value
- **Outdoor nets** – 10 years
- **Other**
 - o Electricity connection – 10 years
 - o Sewage connection – 10 years
 - o Sewage grant – 10 years
 - o Portakabin – 4 years
 - o Driveway – 4 years
 - o Groundsman's hut – 10 years
 - o Sprinkler system – 10 years
 - o Playground – 10 years
 - o Electronic scoreboard – 4 years
 - o Sheet covers – 4 years
 - o Café building and structure – 10 years