

MAYFIELD CRICKET CLUB

England & Wales - Charity number 1179774

Details

Status Registered

Legal form CIO

Registered 2018-09-03

Register [View on the Charity Commission register](#)

Contact

Address Cawdor House
Knowle Park
Mayfield
TN20 6DY

Phone 01435873829

Email treasurer@mayfieldcricketclub.co.uk

Website www.mayfieldcricketclub.co.uk

Activities

Objects: THE OBJECT OF THE CIO IS: THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY THE PROVISION OF FACILITIES FOR PLAYING CRICKET. NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR PURPOSES WHICH ARE NOT CHARITABLE.

Activities: The main activity of the charity was the provision of facilities and the organisation and playing of competitive and friendly cricket. The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£43,498	£45,493	-	-
2023-10-31	£48,444	£53,798	-	-
2022-10-31	£44,153	£45,386	-	-
2021-10-31	£52,787	£49,182	-	-
2020-10-31	£40,791	£37,054	-	-

Trustees

Name	Role	Appointed
BRYAN BLUNDELL	Chair	2018-09-03
ANDREW PARKER		2018-09-03
Carl Shankland		2024-02-01
MARTIN JAMES HARDY JOHNSTON M.A.,F.C.A		2018-09-03

MAYFIELD CRICKET CLUB

England & Wales - Charity number 1179774

Accounts

Mayfield Cricket Club

Trustees' report and unaudited financial statements

For the year ended 31 October 2024

Company Number CE015030

Registered Charity Number 1179774

Mayfield Cricket Club

Report and financial statements for
the period ended 31 October 2024

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Trustees

Carl Shankland (Chairman)
Bryan Blundell (President)
Martin Johnston
Andrew Parker

Registered address

Wellbrook Ground, Wellbrook Hill, Mayfield TN20 6EA

Registered Charity Number

1179774

Company Number

CE015030

Independent examiner

Murray Legg FCA

Mayfield Cricket Club

Report of the trustees for
the period ended 31 October 2024

The trustees present their report for the year ended 31 October 2024.

Objectives and activities

Mayfield Cricket Club is a registered charity and cricket club running a number of youth and adult cricket teams at all ability levels for both males and females and has in excess of 100 members. Its main charitable purpose is to provide cricket facilities for people living in the Mayfield area of East Sussex. Through its wholly owned subsidiary, Wellbrook Social Club Limited, it also offers its venue for community events.

The main objective of the charity is the promotion of community participation in healthy recreation by the provision of facilities for playing cricket. Other objectives include the improvement of playing facilities for all members and the continuing development of colts and women's cricket.

Management and governance arrangements

The charity is managed by a Board of trustees in accordance with the constitution last amended on 23 February 2018. The trustees have complied with their duty to have due regard to the guidance on public benefit published by the charity commission in exercising their powers or duties. The constitution requires a minimum of three trustees with a maximum of twelve. The following trustee changes were approved by the members at the Annual General Meeting on 15th November 2024:

Carl Shankland stepped down and was unanimously re-elected as trustee and Chairman.

Achievements and performance

The 2024 playing season proved to be very challenging for the club. A number of players left the club to play elsewhere and certain London based players decided against making the long journey to Mayfield. Whilst the 1st XI managed to achieve a reasonable result in Div2 coming in 6th out of 10, both the 2nd XI and the 3rd XI finished bottom of their respective divisions, Div 4 and Div7 respectively. It was worse for the 4th XI who were forced to fold during the season as it became impossible to put out a team every week. Mayfield will now run only 3 teams on a Saturday.

Unfortunately, the Colts section had similar struggles to the adult section. A number of Colts moved to other clubs and left the section very depleted. In addition the coaching team did not deliver the quality of coaching expected at Mayfield and this resulted in further depletion and ultimately our inability to put out any teams in the Colts leagues. Sorting out this vital part of the club is the highest priority for the club. Our first step was to initiate Winter coaching for colts provided by Skillz and subsidised by the club. This was not as well supported as hoped. It is our intention to reengage, develop and retain emerging talent from Mayfield and the surrounding areas. Early season coaching numbers have been encouraging in 2025.

Mayfield Cricket Club
Report of the trustees for
the period ended 31 October 2024

Financial review

The aim of the trustees is to ensure that the charity's operating costs and donations made are covered by income and to continue to generate funds that can be invested in future projects and development of the club's facilities.

Income

Overall income saw a 10% decline over 2023 to the lowest level since 2020:

- Membership income (subscriptions and match fees) fell dramatically with the exodus of both adult and colts players.
- Grants and donations increased with significant individual donations and a number of gift aid claims. The contribution from WSCL dropped significantly reflecting the lower numbers of parents attending colts evenings and the collapse of the sociable 4th XI team .
- Club sponsorship and ground advertising declined.

Expenditure

Total expenditure declined significantly:

- High tariffs for gas & electricity had a significant impact as predicted but new terms have been negotiated and will result in significant savings in the coming year.
- Coaching costs reduced to previous years levels as coaching quality dropped.
- Ground maintenance spending was maintained at last years levels
- With the significant levels of rain, lower water consumption (and cost) was required to irrigate the outfield.
- Repairs & servicing of ground equipment increased again.

Balance Sheet and Cash Flow

Expenditure once again has exceeded income for the year but the deficit reduced over the previous year. There was a full year of repayments on the bounce-back loan.

Mayfield Cricket Club
Report of the trustees for
the period ended 31 October 2024

Reserves policy

The trustees maintain cash balances sufficient to ensure that cash flows are covered for a rolling 12 month period. The closing cash balance is £3,728 (2023: £1,677). The trustees ensure that the reserves are used for projects in line with the charity's objectives.

Trustees

The trustees during the year and to the date of approval of the financial statements were:

Carl Shankland (Chairman)
Bryan Blundell
Martin Johnston
Andrew Parker

Independent Examiner

Murray Legg F.C.A. was re-appointed as the charity's independent examiner during the year and has expressed his willingness to continue in that capacity.

Approval for and on behalf of the trustees:

Carl Shankland
Date: 10 June 2025

Mayfield Cricket Club

Independent examiner's report to the members of Mayfield Cricket Club ("the Club")

I report on the accounts of the Club for the year ended 31 October 2024. The accounts comprise the attached Statement of accounting policies, Income & Expenditure Report and Balance Sheet.

Respective responsibilities of Club officers and examiner

The Club's officers are responsible for the preparation of the accounts. The Club's constitution stipulates that an independent examination is needed.

It is my responsibility:

- to examine the accounts of the Club;
- to confirm to the members that the accounts are, in all material respects, in accordance with the accounting records; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination includes a review of the accounting records kept by the Club and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Club's officers concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records; and
- to prepare accounts which accord with the accounting records

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Murray Legg F.C.A.

Date: 10 June 2025

Mayfield Cricket Club
Income & Expenditure Report for
the year ended 31 October 2024

	Note	2024	2023
Income		£	£
Grants and donations		27,722	24,905
Fund raising events and Sponsorship		2,455	5,410
Membership fees and other Member Income		13,321	18,129
Total income		43,498	48,444
Expenditure			
Ground preparation		(4,808)	(5,518)
Equipment		(6,194)	(3,276)
Cricket expenses		(5,311)	(9,828)
Coaching costs and winter nets		(4,780)	(12,270)
Facility costs		(20,650)	(18,990)
Bank charges		(1,070)	(1,400)
Insurance		(2,503)	(2,265)
Interest expense		(176)	(250)
Total expenditure		(45,493)	(53,798)
Net expenditure		(1,995)	(5,353)
Depreciation	2	(12,749)	(19,472)
Net deficit for the period		(14,744)	(24,825)

The notes on pages 8 to 12 form part of these financial statements.

Mayfield Cricket Club

Balance Sheet
as at 31 October 2024

Company Number CE015030	Note	2024	2024	2023	2023
		£	£	£	£
Fixed Assets					
Cricket facilities	2	428,812		441,504	
Investment	3	<u>100</u>		<u>100</u>	
Total fixed assets			428,912		441,604
Current Assets					
Debtors	4	6,763		10,287	
Cash at bank		<u>3,728</u>		<u>1,677</u>	
Total current assets			10,491		11,964
Current Liabilities					
Creditors		(32,311)		(28,120)	
Accrued costs		<u>(2,286)</u>		<u>(2,880)</u>	
Total current liabilities	5		<u>(34,597)</u>		<u>(31,000)</u>
Net Current Liabilities			(24,106)		(19,036)
Long Term Liabilities					
Bank loan		(5,196)		(8,214)	
Other loans		<u>(51,756)</u>		<u>(51,756)</u>	
	6		(56,952)		(59,970)
Total Net Assets			<u>347,854</u>		<u>362,598</u>
Funds of the charity					
Unrestricted and total funds			<u>347,854</u>		<u>362,598</u>

Carl Shankland
Trustee
Date: 10 June 2025

The notes on pages 8 to 12 form part of these financial statements.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2024

1. Statement of accounting policies

The financial statements of the charitable incorporated organisation, 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 2015)', Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015)', 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.

Basis of preparation

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information at the date of releasing this report, including cash flows since the balance sheet date and expected for the remainder of the financial year in making their assessment.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of the club. Restricted funds are subject to restrictions on their expenditure imposed by the donor or at the discretion of the trustees.

Income and expenditure recognition

Income and expenditure is generally recognised in the Club's books on an accruals basis. The following items are recognised on a cash received basis:

- donations;
- gift aid on donations;

Taxation

As a Registered Charity, the Club benefits from certain tax exemptions regarding its charitable activities including that which relates to Corporation Tax on profits. No provision for Corporation Tax is made.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2024

Investments

Investments are recognised at cost net of any provision for impairment.

Depreciation

Depreciation is charged on the following fixed assets, starting on the date the relevant asset came into use, at the following rates:

- Cricket Ground 0%;
- Buildings – at a straight-line rate of 2% p.a.;
- Cricket equipment - at straight-line rates between 12.5% and 25% p.a.
- All other fixed assets – at a straight-line rate of 12.5% p.a.

Expenditure on the potential new ground project is underwritten and funded by 2 members of the club on the basis that the club will repay the funding received if and only if surplus funds are generated from the project. It is therefore not depreciated.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2024

2. Fixed Assets – cricket facilities

	Cricket Ground	Buildings	Cricket Equipment	Other	Total
COST	£	£	£	£	£
01 November 2023	91,099	434,968	157,213	3,020	686,300
additions	0	0	57	0	57
	91,099	434,968	157,270	3,020	686,357
disposals	0	0	0	0	0
31 October 2024	91,099	434,968	157,270	3,020	686,357
DEPRECIATION					
01 November 2023	0	(92,266)	(149,647)	(2,883)	(244,796)
charge for the period	0	(8,699)	(4,050)	0	(12,749)
31 October 2024	0	(100,965)	(153,696)	(2,883)	(257,545)
NET BOOK VALUE					
31 October 2024	91,099	334,002	3,574	137	428,812
01 November 2023	91,099	342,702	7,567	137	441,504

Depreciation is charged in accordance with the accounting policy detailed in Note 1.

Cricket Ground includes £27,405 of expenditure in respect of a new cricket ground project, which may or may not proceed to completion. This expenditure is funded by interest-free loans included in, and subject to the terms disclosed in, note 6 (b) below.

3. Fixed Asset investment

01 November 2023	£	100
Investment in Wellbrook Social Club Limited		-
31 October 2024		<u>100</u>

The investment represents 100% of the equity share capital of Wellbrook Social Club Limited, which operates bar and catering facilities at the Wellbrook Ground and is a company incorporated in England and Wales.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2024

4. **Debtors:** amounts falling due within one year

	2024	2023
	£	£
Amount due from subsidiary undertaking	4,257	6,254
Other debtors & prepayments	2,506	4,033
	<u>6,763</u>	<u>10,287</u>

5. **Creditors:** amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,056	1,019
Accrued costs	2,286	3,790
Other creditors	31,255	26,191
	<u>34,597</u>	<u>31,000</u>

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2024

6. Long-term liabilities: amounts falling due after more than one year

	2024	2023
	£	£
Bank loan (note a. below)	5,196	8,214
Interest-free loans from related parties (note b. below)	51,756	51,756
	<u>56,952</u>	<u>59,970</u>

Notes

- a. Bounce-back loan: the £15,000 loan from NatWest bank was drawn in June 2020 in order to safeguard the club's solvency during the Covid pandemic. It is guaranteed by H.M. Government. It was interest and repayment free for the first 12 months. It is now being repaid by 60 monthly instalments of £266.21, which started on 3 July 2021.
- b. Other loans: these are interest-free loans. Repayment of these loans is contingent upon sufficient funds being available from successful completion of the new ground project. If the project does not proceed or does not provide sufficient capital, the loans will be waived by the lenders.

7. Trustees' Remuneration

No trustee received any remuneration in respect of their services during the period.

MAYFIELD CRICKET CLUB

England & Wales - Charity number 1179774

Accounts

Mayfield Cricket Club

Trustees' report and unaudited financial statements

For the year ended 31 October 2023

Company Number CE015030

Registered Charity Number 1179774

Mayfield Cricket Club

Report and financial statements for
the period ended 31 October 2023

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Trustees

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Bryan Blundell (President)
Martin Johnston
Andrew Parker

Registered address

Wellbrook Ground, Wellbrook Hill, Mayfield TN20 6EA

Registered Charity Number

1179774

Company Number

CE015030

Independent examiner

Murray Legg FCA

Mayfield Cricket Club

Report of the trustees for
the period ended 31 October 2023

The trustees present their report for the year ended 31 October 2023.

Objectives and activities

Mayfield Cricket Club is a registered charity and cricket club running a number of youth and adult cricket teams at all ability levels for both males and females and has in excess of 100 members. Its main charitable purpose is to provide cricket facilities for people living in the Mayfield area of East Sussex. Through its wholly owned subsidiary, Wellbrook Social Club Limited, it also offers its venue for community events.

The main objective of the charity is the promotion of community participation in healthy recreation by the provision of facilities for playing cricket. Other objectives include the improvement of playing facilities for all members and the continuing development of colts and women's cricket.

Management and governance arrangements

The charity is managed by a Board of trustees in accordance with the constitution last amended on 23 February 2018. The trustees have complied with their duty to have due regard to the guidance on public benefit published by the charity commission in exercising their powers or duties. The constitution requires a minimum of three trustees with a maximum of twelve. The following trustee changes were approved by the members at the Annual General Meeting on 01 February 2024:

Andrew Watson resigned as a trustee;
Martin Johnston and Andrew Parker stepped down and were re-elected as trustees.

Achievements and performance

The playing season and year itself presented a variety of opportunities, challenges and change and will be viewed as the early steps towards a transitional period for the club. The 1st XI enjoyed some highlights but struggled for consistency, resulting in relegation from the top-tier Sussex Premier League. While the 2nd XI retained their divisional status with a solid season, the 3rd XI drew plaudits for a strong and sustained campaign resulting in promotion to Div. 7 East. A consequence of the club's promotion to the Sussex Premier League was ineligibility for the National Village Knockout Cup in 2023.

The Colts section enjoyed a strong season with an engaged audience of young players and parents making solid contributions to the club's finances on Fridays throughout the summer. A decent crop of young players are now establishing their places in the senior teams and it is a priority of the club to continue to engage, develop and retain emerging talent from Mayfield and the surrounding areas.

Mayfield Cricket Club
Report of the trustees for
the period ended 31 October 2023

Financial review

The aim of the trustees is to ensure that the charity's operating costs and donations made are covered by income and to continue to generate funds that can be invested in future projects and development of the club's facilities.

Income

Many areas of normal income have been flat:

- Membership income (subscriptions and match fees) rose as a result of increased subscription rates. The number of playing members was slightly down on the previous year;
- Grants and donations remained low compared to previous years; a gift aid claim was made in the period, which partly compensated for the low level of donations;
- Club sponsorship and ground advertising recovered;

Expenditure

Total expenditure was significantly up:

- The new high tariffs for gas & electricity had a significant impact and will continue to do so into next year before the opportunity arises to negotiate new terms.
- Coaching costs were greatly increased with a view to supporting colts coaching in particular;
- Ground maintenance spending was well down as the Five Ashes ground improvement was carried out in the previous year.
- Much lower water consumption (and cost) was required to irrigate the outfield;
- Repairs & servicing of ground equipment were substantially reduced;

Balance Sheet and cash flow

Cash flow has been weaker because of the high level of expenditure. About £10k was spent on the refurbishment of the cricket nets at the Wellbrook Ground. There was a full year of repayments on the bounce-back loan after the end of the payment holiday during Covid.

Mayfield Cricket Club
Report of the trustees for
the period ended 31 October 2023

Reserves policy

The trustees maintain cash balances sufficient to ensure that cash flows are covered for a rolling 12 month period. The closing cash balance is £1,677 (2022: £9,393). The trustees expect the reserves to be used for future capital expenditure and other projects in line with the charity's objectives.

Trustees

The trustees during the year and to the date of approval of the financial statements were:

Carl Shankland (Chairman) – appointed 23 February 2023
Andrew Watson – resigned 01 February 2024
Bryan Blundell
Martin Johnston
Douglas Shankland – resigned 23 February 2023
Andrew Parker

Independent Examiner

Murray Legg F.C.A. was re-appointed as the charity's independent examiner during the year and has expressed his willingness to continue in that capacity.

Approval for and on behalf of the trustees:

Martin Johnston
Date: 28 August 2024

Mayfield Cricket Club

Independent examiner's report to the members of Mayfield Cricket Club ("the Club")

I report on the accounts of the Club for the year ended 31 October 2023. The accounts comprise the attached Statement of accounting policies, Income & Expenditure Report and Balance Sheet.

Respective responsibilities of Club officers and examiner

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It is my responsibility:

- to examine the accounts of the Club;
- to confirm to the members that the accounts are, in all material respects, in accordance with the accounting records; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination includes a review of the accounting records kept by the Club and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Club's officers concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records; and
- to prepare accounts which accord with the accounting records

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Murray Legg F.C.A.
Date: 28 August 2024

Mayfield Cricket Club
Income & Expenditure Report for
the year ended 31 October 2023

	Note	2023	2022
Income		£	£
Grants and donations		24,905	28,135
Fund raising events and Sponsorship		5,410	98
Membership fees and other Member Income		18,129	15,920
<hr/>			
Total income		48,444	44,153
Expenditure			
Ground preparation		(5,518)	(12,995)
Equipment		(3,276)	(7,612)
Cricket expenses		(9,828)	(3,012)
Coaching costs and winter nets		(12,270)	(3,824)
Facility costs		(18,990)	(13,836)
Bank charges		(1,400)	(1,467)
Insurance		(2,265)	(2,318)
Interest expense		(250)	(322)
<hr/>			
Total expenditure		(53,798)	(45,386)
Net income / (expenditure)		(5,353)	(1,233)
Depreciation	2	(19,472)	(14,410)
Net income / (deficit) for the period		<u>(24,825)</u>	<u>(15,643)</u>

The notes on pages 8 to 12 form part of these financial statements.

Mayfield Cricket Club

Balance Sheet
as at 31 October 2023

Company Number CE015030	Note	2023	2023	2022	2022
		£	£	£	£
Fixed Assets					
Cricket facilities	2	441,504		450,947	
Investment	3	<u>100</u>		<u>100</u>	
Total fixed assets			441,604		451,047
Current Assets					
Debtors	4	10,287		21,709	
Cash at bank		<u>1,677</u>		<u>9,393</u>	
Total current assets			11,964		31,102
Current Liabilities					
Creditors		(28,120)		(30,390)	
Accrued costs		<u>(2,880)</u>		<u>(1,422)</u>	
Total current liabilities	5		<u>(31,000)</u>		<u>(31,812)</u>
Net Current Assets / (Liabilities)			(19,036)		(710)
Long Term Liabilities					
Bank loan		(8,214)		(11,158)	
Other loans		<u>(51,756)</u>		<u>(51,756)</u>	
	6		(59,970)		(62,914)
Total Net Assets			<u>362,598</u>		<u>387,423</u>
Funds of the charity					
Unrestricted and total funds			<u>362,598</u>		<u>387,423</u>

Martin Johnston
Trustee
Date: 28 August 2024

The notes on pages 8 to 12 form part of these financial statements.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2023

1. Statement of accounting policies

The financial statements of the charitable incorporated organisation, 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 2015)', Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015)', 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.

Basis of preparation

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information at the date of releasing this report, including cash flows since the balance sheet date and expected for the remainder of the financial year in making their assessment.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of the club. Restricted funds are subject to restrictions on their expenditure imposed by the donor or at the discretion of the trustees.

Income and expenditure recognition

Income and expenditure is generally recognised in the Club's books on an accruals basis. The following items are recognised on a cash received basis:

- donations;
- gift aid on donations;

Taxation

As a Registered Charity, the Club benefits from certain tax exemptions regarding its charitable activities including that which relates to Corporation Tax on profits. No provision for Corporation Tax is made.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2023

Investments

Investments are recognised at cost net of any provision for impairment.

Depreciation

Depreciation is charged on the following fixed assets, starting on the date the relevant asset came into use, at the following rates:

- Cricket Ground 0%;
- Buildings – at a straight-line rate of 2% p.a.;
- Cricket equipment - at a straight-line rate of 25% p.a.;
- All other fixed assets – at a straight-line rate of 12.5% p.a.

Expenditure on the potential new ground project is underwritten and funded by 2 members of the club on the basis that the club will repay the funding received if and only if surplus funds are generated from the project. It is therefore not depreciated.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2023

2. Fixed Assets – cricket facilities

	Cricket Ground	Buildings	Cricket Equipment	Other	Total
COST	£	£	£	£	£
01 November 2022	91,099	434,968	147,160	3,020	676,247
additions	0	0	10,053	0	10,053
	91,099	434,968	157,213	3,020	686,300
disposals	0	0	0	0	0
31 October 2023	91,099	434,968	157,213	3,020	686,300
DEPRECIATION					
01 November 2022	0	(83,567)	(139,027)	(2,706)	(225,300)
charge for the period	0	(8,699)	(10,619)	(177)	(19,496)
31 October 2023	0	(92,266)	(149,646)	(2,883)	(244,796)
NET BOOK VALUE					
31 October 2023	91,099	342,702	7,567	137	441,504
01 November 2022	91,099	351,401	8,133	314	450,947

Depreciation is charged in accordance with the accounting policy detailed in Note 1.

Cricket Ground includes £27,405 of expenditure in respect of a new cricket ground project, which may or may not proceed to completion. This expenditure is funded by interest-free loans included in, and subject to the terms disclosed in, note 6 (c) below.

3. Fixed Asset investment

01 November 2022	£	100
Investment in Wellbrook Social Club Limited		-
31 October 2023		<u>100</u>

The investment represents 100% of the equity share capital of Wellbrook Social Club Limited, which operates bar and catering facilities at the Wellbrook Ground and is a company incorporated in England and Wales.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2023

4. **Debtors:** amounts falling due within one year

	2023	2022
	£	£
Amount due from subsidiary undertaking	6,254	20,947
Other debtors & prepayments	4,033	762
	<u>10,287</u>	<u>21,709</u>

5. **Creditors:** amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,019	7,387
Accrued costs	3,790	1,422
Other creditors	26,191	23,003
	<u>31,000</u>	<u>31,812</u>

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2023

6. Long-term liabilities: amounts falling due after more than one year

	2023	2022
	£	£
Bank loan (note a. below)	8,214	11,158
Interest-free loans from related parties (note b. below)	51,756	51,756
	<u>59,970</u>	<u>62,914</u>

Notes

- a. Bounce-back loan: the £15,000 loan from NatWest bank was drawn in June 2020 in order to safeguard the club's solvency during the Covid pandemic. It is guaranteed by H.M. Government. It was interest and repayment free for the first 12 months. It is now being repaid by 60 monthly instalments of £266.21, which started on 3 July 2021.
- b. Other loans: these are interest-free loans. Repayment of these loans is contingent upon sufficient funds being available from successful completion of the new ground project. If the project does not proceed or does not provide sufficient capital, the loans will be waived by the lenders.

7. Trustees' Remuneration

No trustee received any remuneration in respect of their services during the period.

MAYFIELD CRICKET CLUB

England & Wales - Charity number 1179774

Accounts

Mayfield Cricket Club

Trustees' report and unaudited financial statements

For the year ended 31 October 2022

Company Number CE015030

Registered Charity Number 1179774

Mayfield Cricket Club

Report and financial statements for
the period ended 31 October 2022

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Trustees

Andrew Watson(Chairman)
Bryan Blundell (President)
Martin Johnston
Carl Shankland
Andrew Parker

Registered address

Wellbrook Ground, Wellbrook Hill, Mayfield TN20 6EA

Registered Charity Number

1179774

Company Number

CE015030

Independent examiner

Murray Legg FCA

Mayfield Cricket Club

Report of the trustees for
the period ended 31 October 2022

The trustees present their report for the year ended 31 October 2022.

Objectives and activities

Mayfield Cricket Club is a registered charity and cricket club running a number of youth and adult cricket teams at all ability levels for both males and females and has in excess of 100 members. Its main charitable purpose is to provide cricket facilities for people living in the Mayfield area of East Sussex. Through its wholly owned subsidiary, Wellbrook Social Club Limited, it also offers its venue for community events.

The main objective of the charity is the promotion of community participation in healthy recreation by the provision of facilities for playing cricket. Other objectives include the improvement of playing facilities for all members and the continuing development of colts and women's cricket.

Management and governance arrangements

The charity is managed by a Board of trustees in accordance with the constitution last amended on 23 February 2018. The trustees have complied with their duty to have due regard to the guidance on public benefit published by the charity commission in exercising their powers or duties. The constitution requires a minimum of three trustees with a maximum of twelve. The following trustee changes were approved by the members at the Annual General Meeting on 23 February 2023:

Douglas Shankland resigned as a trustee;
Carl Shankland was elected as a trustee;
Martin Johnston and Andrew Parker stepped down and were re-elected as trustees.

Achievements and performance

It was a good year on and off the cricket pitch. Our first eleven gained promotion to the Sussex Premier League, the highest level of club cricket available to us. The other three senior Saturday teams maintained their league positions with relative comfort. Our young Sunday team in the National Village Cup again won through to the National Rounds.

The club hosted several meetings of the local Ukrainian Families group and assisted with housing some families.

We have continued to engage proactively and creatively with the Colts membership and some of the older and most talented colts are now stepping up into adult cricket.

Mayfield Cricket Club

Report of the trustees for
the period ended 31 October 2022

Financial review

The aim of the trustees is to ensure that the charity's operating costs and donations made are covered by income and to continue to generate funds that can be invested in future projects and development of the club's facilities.

Income

Many areas of normal income have been flat or slightly reduced:

- Membership income (subscriptions and match fees) fell slightly short of the previous year;
- Donations remained low compared to previous years; a gift aid claim was made in the period, which partly compensated for the low level of donations;
- On the other hand, the donation of Wellbrook Social Club Limited's increased profit again reflected the professionalism and dedication of those involved and was well up on the previous, Covid affected, year.

No Covid-19 support grants were received.

Expenditure

Total expenditure was significantly up, returning to pre-Covid levels:

- Ground maintenance spending continues to reflect the investment made in improving the Five Ashes ground as well as the cost of maintaining Wellbrook at a high level during testing weather conditions;
- The hot summer also required very high water consumption (and cost) to irrigate the outfield;
- Repairs & servicing of ground equipment were substantially increased;
- The new high tariffs for gas in particular had a significant impact and will continue to do so at least in the next year or two.

Balance Sheet and cash flow

Cash flow has again been quite healthy. £20k of the "debtors" figure is represented by cash in Wellbrook Social Club Limited, which will be paid up to the club when the tax return and statutory filings for Wellbrook Social Club Limited are complete. Further ball-stop fencing was acquired at a cost of £4.5k and a mobile cricket practice cage and netting cost £1.9k. There was a full year of repayments on the bounce-back loan after the payment holiday during Covid.

Martin Johnston is retiring as treasurer at this AGM but has agreed to stay on as a trustee for a year.

Mayfield Cricket Club

Report of the trustees for
the period ended 31 October 2022

Reserves policy

The trustees maintain cash balances sufficient to ensure that cash flows are covered for a rolling 12 month period. The closing cash balance is £9,393 (2021: £16,248). The trustees expect the reserves to be used for future capital expenditure and other projects in line with the charity's objectives.

Trustees

The trustees during the year and to the date of approval of the financial statements were:

Andrew Watson (Chairman) – appointed 18 February 2022
James Chaplin (Chairman) – resigned 18 February 2022
Bryan Blundell (President)
Martin Johnston
Douglas Shankland – resigned 23 February 2023
Andrew Parker
Carl Shankland – appointed 23 February 2023

Independent Examiner

Murray Legg F.C.A. was re-appointed as the charity's independent examiner during the year and has expressed his willingness to continue in that capacity.

Approval for and on behalf of the trustees

Martin Johnston

Date: 25 August 2023

Mayfield Cricket Club

Independent examiner's report to the members of Mayfield Cricket Club ("the Club")

I report on the accounts of the Club for the year ended 31 October 2022. The accounts comprise the attached Statement of accounting policies, Income & Expenditure Report and Balance Sheet.

Respective responsibilities of Club officers and examiner

The Club's officers are responsible for the preparation of the accounts. The Club's constitution stipulates that an independent examination is needed.

It is my responsibility:

- to examine the accounts of the Club;
- to confirm to the members that the accounts are, in all material respects, in accordance with the accounting records; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination includes a review of the accounting records kept by the Club and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Club's officers concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records; and
- to prepare accounts which accord with the accounting records

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Murray Legg F.C.A.
Date: 25 August 2023

Mayfield Cricket Club
Income & Expenditure Report for
the year ended 31 October 2022

	Note	2022	2021
Income		£	£
Grants and donations		28,135	34,486
Fund raising events and Sponsorship		98	791
Membership fees and other Member Income		15,920	17,510
<hr/>			
Total income		44,153	52,787
Expenditure			
Ground preparation		(12,995)	(12,809)
Equipment		(7,612)	(3,612)
League fees and match expenses		(3,012)	(3,149)
Coaching costs and winter nets		(3,824)	(4,048)
Facility costs		(13,836)	(6,634)
Bank charges		(1,467)	(1,050)
Insurance		(2,318)	(3,317)
Interest expense		(322)	(96)
<hr/>			
Total expenditure		(45,386)	(34,716)
Net income / (expenditure)		(1,233)	18,071
Depreciation	2	(14,410)	(14,466)
Net income / (deficit) for the period		<u>(15,643)</u>	<u>3,605</u>

The notes on pages 8 to 12 form part of these financial statements.

Mayfield Cricket Club

Balance Sheet
as at 31 October 2022

Company Number CE015030	Note	2022	2022	2021	2021
		£	£	£	£
Fixed Assets					
Cricket facilities	2	450,947		458,893	
Investment	3	<u>100</u>		<u>100</u>	
Total fixed assets			451,047		458,993
Current Assets					
Debtors	4	21,709		20,430	
Cash at bank		<u>9,393</u>		<u>16,248</u>	
Total current assets			31,102		36,678
Current Liabilities					
Creditors		(30,390)		(25,430)	
Accrued costs		<u>(1,422)</u>		<u>(1,388)</u>	
Total current liabilities	5		<u>(31,812)</u>		<u>(26,818)</u>
Net Current Assets / (Liabilities)			(710)		9,860
Long Term Liabilities					
Bank loan		(11,158)		(14,031)	
Other loans		<u>(51,756)</u>		<u>(51,756)</u>	
	6		(62,914)		(65,787)
Total Net Assets			<u>387,423</u>		<u>403,066</u>
Funds of the charity					
Unrestricted and total funds			<u>387,423</u>		<u>403,066</u>

Martin Johnston
Trustee
Date: 25 August 2023

The notes on pages 8 to 12 form part of these financial statements.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2022

1. Statement of accounting policies

The financial statements of the charitable incorporated organisation, 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 2015)', Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015)', 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.

Basis of preparation

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information at the date of releasing this report, including cash flows since the balance sheet date and expected for the remainder of the financial year in making their assessment.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of the club. Restricted funds are subject to restrictions on their expenditure imposed by the donor or at the discretion of the trustees.

Income and expenditure recognition

Income and expenditure is generally recognised in the Club's books on an accruals basis. The following items are recognised on a cash received basis:

- donations;
- gift aid on donations;

Taxation

As a Registered Charity, the Club benefits from certain tax exemptions regarding its charitable activities including that which relates to Corporation Tax on profits. No provision for Corporation Tax is made.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2022

Investments

Investments are recognised at cost net of any provision for impairment.

Depreciation

Depreciation is charged on the following fixed assets, starting on the date the relevant asset came into use, at the following rates:

- Cricket Ground 0%;
- Buildings – at a straight-line rate of 2% p.a.;
- Cricket equipment - at a straight-line rate of 25% p.a.;
- All other fixed assets – at a straight-line rate of 12.5% p.a.

Expenditure on the potential new ground project is underwritten and funded by 2 members of the club on the basis that the club will repay the funding received if and only if surplus funds are generated from the project. It is therefore not depreciated.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2022

2. Fixed Assets – cricket facilities

	Cricket Ground	Buildings	Cricket Equipment	Other	Total
COST	£	£	£	£	£
01 November 2021	91,099	434,968	140,696	3,020	669,783
additions	0	0	6,464	0	6,464
	91,099	434,968	147,160	3,020	676,247
disposals	0	0	0	0	0
31 October 2022	91,099	434,968	147,160	3,020	676,247
DEPRECIATION					
01 November 2021	0	(74,867)	(133,677)	(2,346)	(210,890)
charge for the period	0	(8,699)	(5,350)	(360)	(14,410)
31 October 2022	0	(83,567)	(139,027)	(2,706)	(225,300)
NET BOOK VALUE					
31 October 2022	91,099	351,401	8,133	314	450,947
01 November 2021	91,099	360,100	7,019	675	458,893

Depreciation is charged in accordance with the accounting policy detailed in Note 1.

Cricket Ground includes £27,405 of expenditure in respect of a new cricket ground project, which may or may not proceed to completion. This expenditure is funded by interest-free loans included in, and subject to the terms disclosed in, note 6 (c) below.

3. Fixed Asset investment

01 November 2021	£	-
Investment in Wellbrook Social Club Limited		100
31 October 2022		<u>100</u>

The investment represents 100% of the equity share capital of Wellbrook Social Club Limited, which operates bar and catering facilities at the Wellbrook Ground and is a company incorporated in England and Wales.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2022

4. **Debtors:** amounts falling due within one year

	2022	2021
	£	£
Amount due from subsidiary undertaking	20,947	19,669
Other debtors & prepayments	762	761
	<u>21,709</u>	<u>20,430</u>

5. **Creditors:** amounts falling due within one year

	2022	2021
	£	£
Trade creditors	7,387	5,776
Accrued costs	1,422	1,388
Other creditors	23,003	19,654
	<u>31,812</u>	<u>26,818</u>

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2022

6. Long-term liabilities: amounts falling due after more than one year

	2022	2021
	£	£
Bank loan (note a. below)	11,158	14,031
Interest-free loans from related parties (note b. below)	51,756	51,756
	<u>62,914</u>	<u>65,787</u>

Notes

- a. Bounce-back loan: the £15,000 loan from NatWest bank was drawn in June 2020 in order to safeguard the club's solvency during the Covid pandemic. It is guaranteed by H.M. Government. It was interest and repayment free for the first 12 months. It is now being repaid by 60 monthly instalments of £266.21, which started on 3 July 2021.
- b. Other loans: these are interest-free loans. Repayment of these loans is contingent upon sufficient funds being available from successful completion of the new ground project. If the project does not proceed or does not provide sufficient capital, the loans will be waived by the lenders.

7. Trustees' Remuneration

No trustee received any remuneration in respect of their services during the period.

MAYFIELD CRICKET CLUB

England & Wales - Charity number 1179774

Accounts

Mayfield Cricket Club

Trustees' report and unaudited financial statements

For the year ended 31 October 2021

Company Number CE015030

Registered Charity Number 1179774

Mayfield Cricket Club

Report and financial statements for
the period ended 31 October 2021

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7	Balance Sheet
8	Notes forming part of the financial statements

Trustees

Andrew Watson (Chairman) – appointed 18 February 2022
James Chaplin (Chairman) – resigned 18 February 2022
Bryan Blundell (President)
Martin Johnston (Treasurer)
Douglas Shankland
Andrew Parker

Registered address

Wellbrook Ground, Wellbrook Hill, Mayfield TN20 6EA

Registered Charity Number

1179774

Company Number

CE015030

Independent examiner

Murray Legg FCA

Mayfield Cricket Club

Report of the trustees for
the period ended 31 October 2021

The trustees present their report for the year ended 31 October 2021.

Objectives and activities

Mayfield Cricket Club is a registered charity and cricket club running a number of youth and adult cricket teams at all ability levels for both males and females and has in excess of 100 playing members. Its main charitable purpose is to provide cricket facilities for people living in the Mayfield area of East Sussex. Through its wholly owned subsidiary, Wellbrook Social Club Limited, it also offers its venue for community events.

The main objective of the charity is the promotion of community participation in healthy recreation by the provision of facilities for playing cricket. Other objectives include the improvement of playing facilities for all members and the continuing development of colts and women's cricket.

Our cricketing activities during 2021 have been substantially restored to normal levels compared to the disruption experienced in 2020 due to the Covid-19 pandemic. In line with government guidance and following detailed risk assessments the club worked hard to ensure that cricket could be delivered to both junior and senior members. Bar and catering trading continued to be limited by social distancing and other constraints particularly in the earlier part of the financial year. Compensation grants for hospitality businesses helped significantly.

Management and governance arrangements

The charity is managed by a Board of trustees in accordance with the constitution last amended on 23 February 2018. The trustees have complied with their duty to have due regard to the guidance on public benefit published by the charity commission in exercising their powers or duties. The constitution requires a minimum of three trustees with a maximum of twelve. The following trustee changes were approved by the members at the Annual General Meeting on 18 February 2022:

James Chaplin resigned as a trustee;

Andrew Watson was elected as a trustee;

Martin Johnston and Andrew Parker stepped down and were re-elected as trustees.

Achievements and performance

Despite an ongoing impact of Covid on club finances, all areas showed signs of recovery.

It was a moderate year on the pitch – there were mid/low table finishes for all senior teams and some availability challenges.

We have continued to engage proactively and creatively with the Colts membership and some of the older and most talented colts are now stepping up into adult cricket.

Mayfield Cricket Club

Report of the trustees for
the period ended 31 October 2021

Financial review

The aim of the trustees is to ensure that the charity's operating costs and donations made are covered by income and to continue to generate funds that can be invested in future projects and development of the club's facilities.

Income

Most areas of normal income recovered strongly compared with the previous year. Also:

- Donations remained low compared to previous years;
- Clothing subsidies for the new club shop range were provided;
- The donation of Wellbrook Social Club Limited's profit reflected the new focus on this as a trading subsidiary.

Covid-19 support grants were sought and received. These are likely to be the final such grants.

Expenditure

Expenditure has resumed at or near pre-Covid levels. Ground maintenance reflects the investment made in improving the Five Ashes ground as promised after the decision to relocate from Stonegate. However, Sky TV, which has nearly doubled its subscription cost for cricket clubs has not been re-contracted. Using a new insurance broker recommended by Sussex CCC has allowed a significant saving. We benefited also from the business rates holiday. The interest and repayment holidays offered by the Bounce-back loan continued for most of the year.

After 10 years in the pavilion, it became clear that some maintenance spend was needed. The timber exterior has been repainted in the period. Further work is now needed to replace much of the timber supporting the front decking and glass surround.

Balance Sheet and cash flow

Cash flow has been healthy, given the circumstances. £14k of the "debtors" figure is represented by cash in Wellbrook Social Club Limited, which has, since the balance sheet date, been paid up to the club after the tax return and statutory filings for Wellbrook Social Club Limited were completed. The trustees resolved to install new ball-stop fencing in the south west corner of the ground at a cost of more than £3k, which will be carried out in 2022.

Reserves policy

The trustees maintain cash balances sufficient to ensure that cash flows are covered for a rolling 12 month period. The closing cash balance is £16,248 (2020: £14,114). The trustees expect the reserves to be used for future capital expenditure and other projects in line with the charity's objectives.

Mayfield Cricket Club

Report of the trustees for
the period ended 31 October 2021

Trustees

The trustees during the year and to the date of approval of the financial statements were:

Andrew Watson (Chairman) – appointed 18 February 2022
James Chaplin (Chairman) – resigned 18 February 2022
Bryan Blundell (President)
Martin Johnston (Treasurer)
Douglas Shankland
Andrew Parker

Independent Examiner

Murray Legg F.C.A. was re-appointed as the charity's independent examiner during the year and has expressed his willingness to continue in that capacity.

Approval for and on behalf of the trustees



Martin Johnston M.A. F.C.A.

Date: 26 August 2022

Mayfield Cricket Club

Independent examiner's report to the members of Mayfield Cricket Club

I report on the accounts of the Club for the year ended 31 October 2021. The accounts comprise the attached Statement of accounting policies, Income & Expenditure Report and Balance Sheet.

Respective responsibilities of Club officers and examiner

The Club's officers are responsible for the preparation of the accounts. The Club's constitution stipulates that an independent examination is needed.

It is my responsibility:

- To examine the accounts of the Club;
- to confirm to the members that the accounts are, in all material respects, in accordance with the accounting records; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination includes a review of the accounting records kept by the Club and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Club's officers concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

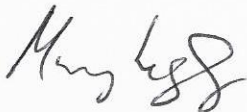
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records; and
- to prepare accounts which accord with the accounting records

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Murray Legg F.C.A.

Date: 26 August 2022

Mayfield Cricket Club
Income & Expenditure Report for
the year ended 31 October 2021

	Note	2021	2020
		£	£
Income			
Grants and donations		34,486	31,042
Fund raising events and Sponsorship		791	(952)
Membership fees and other Member Income		17,510	10,701
Total income		52,787	40,791
Expenditure			
Ground preparation		(12,809)	(15,217)
Equipment		(3,612)	(4,311)
League fees and match expenses		(3,149)	(1,554)
Coaching costs and winter nets		(4,048)	(431)
Facility costs		(6,634)	(9,405)
Bank charges		(1,050)	(1,215)
Insurance		(3,317)	(4,437)
Interest expense		(96)	(483)
Total expenditure		(34,716)	(37,054)
Net income		18,071	3,737
Depreciation	2	(14,466)	(22,346)
Net income / (deficit) for the period		3,605	(18,609)

The notes on pages 8 to 12 form part of these financial statements.

Mayfield Cricket Club

Balance Sheet
as at 31 October 2021

Company Number CE015030	Note	2021	2021	2020	2020
		£	£	£	£
Fixed Assets					
Cricket facilities	2	458,893		469,983	
Investment	3	<u>100</u>		<u>100</u>	
Total fixed assets			458,993		470,083
Current Assets					
Debtors	4	20,430		7,766	
Cash at bank		<u>16,248</u>		<u>14,114</u>	
Total current assets			36,678		21,880
Current Liabilities					
Creditors		(25,430)		(21,419)	
Accrued costs		<u>(1,388)</u>		<u>(4,328)</u>	
Total current liabilities	5		<u>(26,818)</u>		<u>(25,747)</u>
Net Current Assets / (Liabilities)			9,860		(3,867)
Long Term Liabilities					
Bank loan		(14,031)		(15,000)	
Other loans		<u>(51,756)</u>		<u>(51,756)</u>	
	6		(65,787)		(66,756)
Total Net Assets			<u>403,066</u>		<u>399,461</u>
Funds of the charity					
Unrestricted and total funds			<u>403,066</u>		<u>399,461</u>

The financial statements were approved by the trustees and signed on its behalf
by:



Martin Johnston
Trustee

Date: 26 August 2022

The notes on pages 8 to 12 form part of these financial statements.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2021

1. Statement of accounting policies

The financial statements of the charitable incorporated organisation, 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 2015)', Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015)', 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.

Basis of preparation

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the trustees have tested their cash flow analysis to take into account the impact of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of the club. Restricted funds are subject to restrictions on their expenditure imposed by the donor or at the discretion of the trustees.

Income and expenditure recognition

Income and expenditure is generally recognised in the Club's books on an accruals basis. The following items are recognised on a cash received / cash spent basis:

- donations;
- gift aid on donations;
- transfers from the 200 Club.

Taxation

As a Registered Charity, the Club benefits from certain tax exemptions regarding its charitable activities including that which relates to Corporation Tax on profits. No provision for Corporation Tax is made.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2021

Investments

Investments are recognised at cost net of any provision for impairment.

Depreciation

Depreciation is charged on the following fixed assets, starting on the date the relevant asset came into use, at the following rates:

- Cricket Ground 0%;
- Buildings – at a straight-line rate of 2% p.a.;
- Cricket equipment - at a straight-line rate of 25% p.a.;
- All other fixed assets – at a straight-line rate of 12.5% p.a.

Expenditure on the potential new ground project is underwritten and funded by 2 members of the club on the basis that the club will repay the funding received if and only if surplus funds are generated from the project. It is therefore not depreciated.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2021

2. Fixed Assets – cricket facilities

	Cricket Ground	Buildings	Cricket Equipment	Other	Total
COST	£	£	£	£	£
01 November 2020	91,099	434,968	137,598	2,743	666,407
additions	0	0	3,098	278	3,376
	91,099	434,968	140,696	3,020	669,783
disposals	0	0	0	0	0
31 October 2021	91,099	434,968	140,696	3,020	669,783
DEPRECIATION					
01 November 2020	0	(66,168)	(128,271)	(1,985)	(196,424)
charge for the period	0	(8,699)	(5,406)	(360)	(14,466)
31 October 2021	0	(74,867)	(133,677)	(2,346)	(210,890)
NET BOOK VALUE					
31 October 2021	91,099	360,100	7,019	675	458,893
01 November 2020	91,099	368,800	9,327	758	469,983

Depreciation is charged in accordance with the accounting policy detailed in Note 1.

Cricket Ground includes £27,405 of expenditure in respect of a new cricket ground project, which may or may not proceed to completion. This expenditure is funded by interest-free loans included in, and subject to the terms disclosed in, note 6 (c) below.

3. Fixed Asset investment

01 November 2020	£	-
Investment in Wellbrook Social Club Limited		100
31 October 2021		<u>100</u>

The investment represents 100% of the equity share capital of Wellbrook Social Club Limited, which operates bar and catering facilities at the Wellbrook Ground and is a company incorporated in England and Wales.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2021

4. **Debtors:** amounts falling due within one year

	2021	2020
	£	£
Amount due from subsidiary undertaking	19,669	5,905
Other debtors & prepayments	761	1,861
	<u>20,430</u>	<u>7,766</u>

5. **Creditors:** amounts falling due within one year

	2021	2020
	£	£
Trade creditors	5,776	7,644
Accrued costs	1,388	5,580
Other creditors	19,654	12,523
	<u>26,818</u>	<u>25,747</u>

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2021

6. Long-term liabilities: amounts falling due after more than one year

	2021	2020
	£	£
Bank loan (note a. below)	14,031	15,000
Interest-free loans from related parties (note b. below)	<u>51,756</u>	<u>51,756</u>
	<u>65,787</u>	<u>66,756</u>

Notes

- a. Bounce-back loan: the £15,000 loan from NatWest bank was drawn in June 2020 in order to safeguard the club's solvency during the Covid pandemic. It is guaranteed by H.M. Government. It was interest and repayment free for the first 12 months. It is now being repaid by 60 monthly instalments of £266.21, which started on 3 July 2021.
- b. Other loans: these are interest-free loans. Repayment of these loans is contingent upon sufficient funds being available from successful completion of the new ground project. If the project does not proceed or does not provide sufficient capital, the loan will be waived by the lenders.

7. Trustees' Remuneration

No trustee received any remuneration in respect of their services during the period.

MAYFIELD CRICKET CLUB

England & Wales - Charity number 1179774

Accounts

Mayfield Cricket Club

Trustees' report and unaudited financial statements

For the year ended 31 October 2020

Company Number CE015030

Registered Charity Number 1179774

Mayfield Cricket Club

Report and financial statements for
the period ended 31 October 2020

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-

Trustees

James Chaplin (Chairman)
Bryan Blundell (President)
Martin Johnston (Treasurer)
Douglas Shankland
Andrew Parker

Registered address

Wellbrook Ground, Wellbrook Hill, Mayfield TN20 6EA

Registered Charity Number

1179774

Company Number

CE015030

Independent examiner

Murray Legg FCA

Mayfield Cricket Club

Report of the trustees for
the period ended 31 October 2020

The trustees present their report for the year ended 31 October 2020.

Objectives and activities

Mayfield Cricket Club is a registered charity and cricket club running a number of youth and adult cricket teams at all ability levels for both males and females and has in excess of 100 playing members. Its main charitable purpose is to provide cricket facilities for people living in the Mayfield area of East Sussex. Through its wholly owned subsidiary, Wellbrook Social Club Limited, it also offers its venue for community events.

The main objective of the charity is the promotion of community participation in healthy recreation by the provision of facilities for playing cricket. Other objectives include the improvement of playing facilities for all members and the continuing development of colts and women's cricket.

Covid-19 has significantly impacted the Club's activities during the 2020 cricket season as well as potentially having an impact on the financial security of the club. The trustees took early action to reduce the cost base and were extremely grateful to both junior and senior members who honoured membership fees. These actions have allowed the club to continue to maintain its facilities. In line with government guidance and following detailed risk assessments the club worked hard to ensure that cricket could be delivered to both junior and senior members.

Management and governance arrangements

The charity is managed by a Board of trustees in accordance with the constitution last amended on 23 February 2018. The trustees have complied with their duty to have due regard to the guidance on public benefit published by the charity commission in exercising their powers or duties. The constitution requires a minimum of three trustees with a maximum of twelve. All trustees retired from office at the first annual general meeting ("AGM") of the charity and were subsequently re-elected. At the 2020 AGM one-third of the trustees retired from office and were subsequently re-elected.

Achievements and performance

There was a significant impact of Covid on club finances. All revenue areas were down due to limited bar opening, restrictions on external events, reduced fixture list & the colts programme being severely impacted.

The Club has taken measures to cut costs & been able to access some grant support.

It was a positive year on the pitch – continued exciting development of emerging talent, 2nd XI winning the Sussex August Cup and good commitment to practice.

We have continued to engage proactively and creatively with the Colts membership.

The creation of a cricket committee & a colts committee to help focus on these areas has been positive.

Mayfield Cricket Club

Report of the trustees for
the period ended 31 October 2020

Financial review

The aim of the trustees is to ensure that the charity's operating costs and donations made are covered by income and to continue to generate funds that can be invested in future projects and development of the club's facilities.

Income

All areas of normal income were down, reflecting the lockdowns and other constrictions in the year. Also:

- Donations were low compared to the previous year;
- Some advertising income recorded in 2019 was written back as irrecoverable;
- Bar trading was transferred to Wellbrook Social Club Limited with effect from 31 January 2020 and replaced by a donation from WSCL of its net profit;
- Bar stock was written down due to lockdowns;
- No 200 Club donation was received.

However, Covid-19 support grants were sought and received and have, together with expenditure savings (see below), substantially compensated for the losses incurred.

Expenditure

The enforced lower activity level during the year is reflected in generally lower expenditure but large continuing expenditures for ground maintenance. Equipment servicing & repairs remained stable. Action was taken to reduce certain costs (eg the cancellation of the Sky TV subscription and switching off the bar cooling system). We benefited also from the business rates holiday.

Balance Sheet and cash flow

In the face of the cash flow risk posed by the Covid pandemic, a "bounce-back" loan of £15,000 was borrowed from NatWest. This loan is on favourable terms compared with the pre-existing NatWest loan. It subsequently became clear that the club would succeed in claiming substantial non-refundable funding support from government, the ECB and Sport England (£14,000). It was therefore decided to entirely repay the old NatWest loan with the result that bank debt only increased by c. £250.

Reserves policy

The trustees maintain cash balances sufficient to ensure that cash flows are covered for a rolling 12 month period. The closing cash balance is £14,114 (2019: £6,351). The trustees expect the reserves to be used for future capital expenditure and other projects in line with the charity's objectives.

Mayfield Cricket Club

Report of the trustees for
the period ended 31 October 2020

Trustees

The trustees during the year and to the date of approval of the financial statements were:

James Chaplin (Chairman)
Bryan Blundell (President)
Martin Johnston (Treasurer)
Douglas Shankland
Andrew Parker

Independent Examiner

Murray Legg F.C.A. was re-appointed as the charity's independent examiner during the year and has expressed his willingness to continue in that capacity.

Approval for and on behalf of the trustees



Martin Johnston M.A. F.C.A.

Date: 20 October 2021

Mayfield Cricket Club

Independent examiner's report to the members of Mayfield Cricket Club

I report on the accounts of the Club for the year ended 31 October 2020. The accounts comprise the attached Statement of accounting policies, Income & Expenditure Report and Balance Sheet. The Income & Expenditure Report for the period ended 31 October 2019 comprises the result for the 3 months between 1 August 2019, when the club started trading in its current form, and 31 October 2019.

Respective responsibilities of Club officers and examiner

The Club's officers are responsible for the preparation of the accounts. The Club's constitution stipulates that an independent examination is needed.

It is my responsibility:

- To examine the accounts of the Club;
- to confirm to the members that the accounts are, in all material respects, in accordance with the accounting records; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination includes a review of the accounting records kept by the Club and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Club's officers concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records; and
- to prepare accounts which accord with the accounting records

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Murray Legg F.C.A.

Date:

20 October 2021

Mayfield Cricket Club
Income & Expenditure Report for
the year ended 31 October 2020

	Note	Total Year 2020	Total 3 months 2019
Income			
Grants and donations		31,042	1,895
Fund raising events and Sponsorship		(952)	1,405
Membership fees and other Member Income		10,701	1,060
Total income		40,791	4,360
Expenditure			
Ground preparation		(15,217)	(3,910)
Equipment		(4,311)	0
League fees and match expenses		(1,554)	(7,156)
Coaching costs and winter nets		(431)	0
Facility costs		(9,405)	(6,051)
Bank charges		(1,215)	(731)
Insurance		(4,437)	0
Interest expense		(483)	0
Total expenditure		(37,054)	(17,848)
Net income / (expenditure)		3,737	(13,488)
Depreciation		(22,346)	(6,327)
Net income / (deficit) for the period		(18,609)	(19,815)

Figures for 2019 represent the period from 1 August 2019, when the charity started trading, until 31 October 2019.

The notes on pages 8 to 12 form part of these financial statements.

Mayfield Cricket Club

Balance Sheet
as at 31 October 2020

Company Number CE015030	Note	2020	2020	2019	2019
		£	£	£	£
Fixed Assets					
Cricket facilities	2	469,983		492,330	
Investment	3	<u>100</u>		<u>-</u>	
Total fixed assets			470,083		492,330
Current Assets					
Stock		-		1,700	
Debtors	4	7,766		5,037	
Cash at bank		<u>14,114</u>		<u>6,351</u>	
Total current assets			21,880		13,088
Current Liabilities					
Creditors		21,419		18,158	
Accrued costs		<u>4,328</u>		<u>2,683</u>	
Total current liabilities	5		<u>25,747</u>		<u>20,841</u>
Net Current Liabilities			3,867		7,753
Long Term Liabilities					
Bank loan		15,000		14,751	
Other loans		<u>51,756</u>		<u>51,756</u>	
	6		66,756		66,507
Total Net Assets			<u>399,461</u>		<u>418,070</u>
Funds of the charity					
Unrestricted and total funds			<u>399,461</u>		<u>418,070</u>

The financial statements were approved by the trustees and signed on its behalf
by:



Martin Johnston
Trustee

Date: 20 October 2021

The notes on pages 8 to 12 form part of these financial statements.

Mayfield Cricket Club

Notes forming part of the financial statements
For the year ended 31 October 2020

1. Statement of accounting policies

The financial statements of the charitable incorporated organisation, 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 2015)', Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015)', 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.

Basis of preparation

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the trustees have tested their cash flow analysis to take into account the impact of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of the club. Restricted funds are subject to restrictions on their expenditure imposed by the donor or at the discretion of the trustees.

Income and expenditure recognition

Income and expenditure is generally recognised in the Club's books on an accruals basis. The following items are recognised on a cash received / cash spent basis:

- donations;
- gift aid on donations;
- transfers from the 200 Club.

Taxation

As a Registered Charity, the Club benefits from certain tax exemptions regarding its charitable activities including that which relates to Corporation Tax on profits. No provision for Corporation Tax is made.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2020

Investments

Investments are recognised at cost net of any provision for impairment.

Depreciation

Depreciation is charged on the following fixed assets, starting on the date the relevant asset came into use, at the following rates:

- Cricket Ground 0%;
- Buildings – at a straight-line rate of 2% p.a.;
- Cricket equipment - at a straight-line rate of 25% p.a.;
- All other fixed assets – at a straight-line rate of 12.5% p.a.

Expenditure on the potential new ground project is underwritten and funded by 2 members of the club on the basis that the club will repay the funding received if and only if surplus funds are generated from the project. It is therefore not depreciated.

Stock

Stock represents bar stock held at cost and clothing stock held at cost less provision for impairment.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2020

2. Fixed Assets – cricket facilities

	Cricket Ground	Buildings	Cricket Equipment	Other	Total
COST	£	£	£	£	£
01 November 2019	91,099	434,968	137,598	2,743	666,407
additions	0	0	0	0	0
	91,099	434,968	137,598	2,743	666,407
disposals	0	0	0	0	0
31 October 2020	91,099	434,968	137,598	2,743	666,407
 DEPRECIATION					
01 November 2019	0	(57,469)	(114,949)	(1,659)	(174,077)
charge for the period	0	(8,699)	(13,321)	(326)	(22,346)
31 October 2020	0	(66,168)	(128,271)	(1,985)	(196,424)
 NET BOOK VALUE					
31 October 2020	91,099	368,800	9,327	758	469,983
01 November 2019	91,099	377,499	22,649	1,083	492,330

Depreciation is charged in accordance with the accounting policy detailed in Note 1.

Cricket Ground includes £27,405 of expenditure in respect of a new cricket ground project, which may or may not proceed to completion. This expenditure is funded by interest-free loans included in, and subject to the terms disclosed in, note 6 (c) below.

3. Fixed Asset investment

01 November 2019	£	-
Investment in Wellbrook Social Club Limited		100
31 October 2020		<u>100</u>

The investment represents 100% of the equity share capital of Wellbrook Social Club Limited, which operates bar and catering facilities at the Wellbrook Ground and is a company incorporated in England and Wales.

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2020

4. **Debtors:** amounts falling due within one year

	2020	2019
	£	£
Amount due from subsidiary undertaking	5,905	-
Other debtors & prepayments	1,861	5,037
	<u>7,766</u>	<u>5,037</u>

5. **Creditors:** amounts falling due within one year

	2020	2019
	£	£
Trade creditors	7,644	7,652
Accrued costs	5,580	3,141
Other creditors	12,523	10,048
	<u>25,747</u>	<u>20,841</u>

Mayfield Cricket Club
Notes forming part of the financial statements
For the year ended 31 October 2020

6. Long-term liabilities: amounts falling due after more than one year

	2020	2019
	£	£
Bank loan 1 (note a below)	-	14,751
Bank loan 2 (note b below)	15,000	-
Interest-free loans from related parties (note c below)	51,756	51,756
	<u>66,756</u>	<u>66,507</u>

Notes

- a. NatWest Loan Account: the term loan was repaid during the year.
- b. Bounce-back loan: the £15,000 loan was drawn in June 2020 in order to safeguard the club's solvency during the Covid pandemic. It is guaranteed by H.M. Government. It is interest and repayment free for the first 12 months. It will be repaid by 60 monthly instalments of £266.21, starting on 3 July 2021.
- c. Other loans: these are interest-free loans. Repayment of these loans is contingent upon sufficient funds being available from successful completion of the new ground project. If the project does not proceed or does not provide sufficient capital, the loan will be waived by the lenders.

7. Trustees' Remuneration

No trustee received any remuneration in respect of their services during the period.

8. Post year-end events

The 2021 cricket season has been substantially less affected by Covid restrictions and, with some grant assistance, the club's finances have been satisfactory. The Trustees are confident in the liquidity of the club through 2022.