

# 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

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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

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## 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

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## **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")**

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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            |
|--|------|-----------------|-----------------|
| <b>Income</b>                                |      | £               | £               |
| Grants and donations                         |      | 28,135          | 34,486          |
| Fund raising events and Sponsorship          |      | 98              | 791             |
| Membership fees and other Member Income      |      | 15,920          | 17,510          |
| <b>Total income</b>                          |      | <b>44,153</b>   | <b>52,787</b>   |
| <b>Expenditure</b>                           |      |                 |                 |
| 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)            |
| <b>Total expenditure</b>                     |      | <b>(45,386)</b> | <b>(34,716)</b> |
| <b>Net income / (expenditure)</b>            |      | <b>(1,233)</b>  | <b>18,071</b>   |
| Depreciation                                 | 2    | (14,410)        | (14,466)        |
| <b>Net income / (deficit) for the period</b> |      | <b>(15,643)</b> | <b>3,605</b>    |

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            |
|                                    |      | £               | £               | £               | £               |
| <b>Fixed Assets</b>                |      |                 |                 |                 |                 |
| Cricket facilities                 | 2    | 450,947         |                 | 458,893         |                 |
| Investment                         | 3    | <u>100</u>      |                 | <u>100</u>      |                 |
| Total fixed assets                 |      |                 | 451,047         |                 | 458,993         |
| <b>Current Assets</b>              |      |                 |                 |                 |                 |
| Debtors                            | 4    | 21,709          |                 | 20,430          |                 |
| Cash at bank                       |      | <u>9,393</u>    |                 | <u>16,248</u>   |                 |
| Total current assets               |      |                 | 31,102          |                 | 36,678          |
| <b>Current Liabilities</b>         |      |                 |                 |                 |                 |
| 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           |
| <b>Long Term Liabilities</b>       |      |                 |                 |                 |                 |
| Bank loan                          |      | (11,158)        |                 | (14,031)        |                 |
| Other loans                        |      | <u>(51,756)</u> |                 | <u>(51,756)</u> |                 |
|                                    | 6    |                 | (62,914)        |                 | (65,787)        |
| <b>Total Net Assets</b>            |      |                 | <u>387,423</u>  |                 | <u>403,066</u>  |
| <b>Funds of the charity</b>        |      |                 |                 |                 |                 |
| 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

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**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

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**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<br>Ground | Buildings | Cricket<br>Equipment | Other   | Total     |
|-----------------------|-------------------|-----------|----------------------|---------|-----------|
| <b>COST</b>           | £                 | £         | £                    | £       | £         |
| 01 November 2021      | 91,099            | 434,968   | 140,696              | 3,020   | 669,783   |
| <b>additions</b>      | 0                 | 0         | 6,464                | 0       | 6,464     |
|                       | 91,099            | 434,968   | 147,160              | 3,020   | 676,247   |
| <b>disposals</b>      | 0                 | 0         | 0                    | 0       | 0         |
| 31 October 2022       | 91,099            | 434,968   | 147,160              | 3,020   | 676,247   |
| <b>DEPRECIATION</b>   |                   |           |                      |         |           |
| 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) |
| <b>NET BOOK VALUE</b> |                   |           |                      |         |           |
| 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                             | 100 |

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

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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**  
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**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.