

# GOWERTON CRICKET CLUB

England & Wales - Charity number 1188191

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-02-26

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

## Contact

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**Address** Gowerton Cricket Club  
Victoria Road  
Gowerton  
Swansea  
SA4 3AB

**Phone** 000000000000

**Email** [admin@gowertoncricket.co.uk](mailto:admin@gowertoncricket.co.uk)

**Website** [gowerton.play\\_cricket.com](http://gowerton.play_cricket.com)

## Activities

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**Objects:** TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR PLAYING CRICKET ('FACILITIES' MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANISING SPORTING ACTIVITIES).

**Activities:** Promotion of community participation in health recreation in Gowerton and its surrounding areas. Provision of facilities for playing cricket.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People, The General Public/mankind

## Geography

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- City Of Swansea

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£52,640	£62,145	-	-
2023-09-30	£96,457	£75,040	-	-
2022-09-30	£107,261	£117,336	-	-
2021-09-30	£106,840	£66,794	-	-
2020-09-30	£109,936	£13,571	-	-

## Trustees

Name	Role	Appointed
<b>John Morris</b>	Chair	2020-02-26
Andrew Chapman		2024-04-04
Dean Mason		2020-02-26
Keith Thomas		2020-02-26
Matthew Robert Jones		2020-02-26
Rachel Portway		2020-02-26
Robert Paul Jones		2020-02-26
Stephen Wright		2020-02-26

**GOWERTON CRICKET CLUB**

England & Wales - Charity number 1188191

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# Accounts

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Charity registration number 1188191

**GOWERTON CRICKET CLUB**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

# GOWERTON CRICKET CLUB

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# **GOWERTON CRICKET CLUB**

## **TRUSTEES REPORT**

### ***FOR THE YEAR ENDED 30 SEPTEMBER 2024***

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The trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### **The purposes of the charity as set out in its governing document.**

Gowerton Cricket Club was established in 1880 and the Charity was established in 2020 for the benefit of promoting community participation in health recreation in Gowerton and its surrounding areas.

The Charity was established to further:

- Active participation in health recreational activities
- Providing facilities for playing cricket ('Facilities' means Land, Buildings, Equipment and
- Organising Sporting Activities)

##### **The main activities undertaken in relation to those purposes during the period.**

Promotion of community participation in health recreation in Gowerton and its surrounding areas. Provision of facilities for playing cricket.

##### **The main activities undertaken during the period to further the charity's purpose for the public benefit.**

The trustees believe that promoting community participation in health recreation in Gowerton and its surrounding areas by providing facilities for playing cricket is of benefit to the public as a whole.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The Cricket Club continues to provide facilities for cricket matches and training for our community. During the 2024 season, the Club had four senior teams, two ladies teams, and fourteen junior teams playing every week.

Work on developing ladies cricket at the club has continued to progress well with this section continuing to flourish.

Our junior teams continue to thrive, and we once again provided All Stars and Dynamos programmes for 5 to 8 and 8 to 11 year olds respectively. We have a number of junior cricketers who have been selected for representative regional and national teams.

The Club were also able to provide coaching in February and during the summer for junior club players and those new to the game thanks to two grants received from Swansea Council.

Our 1st XI team were champions of the South Wales Cricket Association Division 2 and will play in Division 1 in 2025.

The club continues to invest in its facilities with work completed to replace the net facilities and one of the artificial pitches during 2024. We continue to plan for the renovations of our pavilion and hope to see work starting during the 2025 season.

Our main income sources continue to be through fundraising events such as our annual Golf Day, Christmas Raffle and summer events being successful both in terms of raising much-needed revenue and bringing the Gowerton community together. The Club also runs a successful 100 Club lottery. Donations and subscriptions by Patrons and Members continue to help the club invest in facilities.

# GOWERTON CRICKET CLUB

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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### Financial review

The Statement of Financial Activities is set out on page 6 of the financial statements. Total income amounted to £52,640 (2023: £96,457) with total expenditure of £62,145 (2023: £75,040) and a loss on disposal of tangible assets of £25,625 (2023: £nil).

Overall this resulted in a net year end deficit of £35,130 (2023: surplus of £21,417). Donations and legacies totalled £18,955 (2023: £59,825).

At 30 September 2024 the net current assets shown on the Balance Sheet as set out on page 7 amounted to £98,929 (2023: £104,214). The free reserves of the charity totalled £76,326 (2023: £85,935).

The trustees are satisfied that Gowerton Cricket Club has a sound financial base from which to continue to provide its services to the community.

### Policies on Reserves

The club maintains a few specific reserves for earmarked projects, primarily those funded from external grants which are awaiting commencement.

The club holds reserves that are part of the charity's unrestricted funds that are freely available to spend on any of the charity's purpose. It is Gowerton Cricket Club's policy to maintain a balance on unrestricted funds (where possible), which equates to approximately six months costs, equivalent to £15,000 to cover emergency situations that may arise from time to time.

The balance on the Masters Account is retained towards meeting the ongoing costs of renovating our Pavilion.

The balance on the projects account is available for any projects as determined by the Trustees.

It is our policy that all funds raised by the club are used to invest in and improve facilities and the cricket experience for our members.

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# **GOWERTON CRICKET CLUB**

## **TRUSTEES REPORT (CONTINUED)**

***FOR THE YEAR ENDED 30 SEPTEMBER 2024***

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### **Structure, governance and management**

#### **The charity's areas operation and UK charitable registration.**

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1188191.

The charity does not operate in any overseas jurisdictions.

#### **Legal structure of the charity**

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

#### **The methods used to recruit and appoint new charity trustees.**

When looking to appoint new trustees the current trustees will look within the membership of the club and consider those individuals whose skill sets will contribute and complement the work of the club.

# GOWERTON CRICKET CLUB

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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### Reference and administrative details

**Charity number:**

1188191

**Principal office:**

Gowerton Cricket Club  
Victoria Road  
Gowerton  
Swansea  
SA4 3AB

**Trustees**

John Morris  
Dean Mason  
Robert Jones  
Stephen Wright  
Geoffrey Daniels  
Matthew Jones  
Keith Thomas  
Edward Morley Howell  
Rachel Portway  
Andrew Chapman - Appointed 04/04/2024  
Lisa Buchanan - Appointed 01/11/2023 - Resigned 25/07/2024  
Bruce Roberts - Appointed 27/08/2024


**Independent Examiner:**

Azets Audit Services  
Ty Derw  
Lime Tree Court  
Cardiff Gate Business Park  
Cardiff  
CF23 8AB

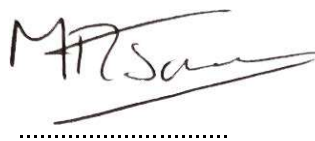
**Bankers:**

HSBC UK  
4A Vaughan Street  
Llanelli  
Carmarthenshire  
SA15 3TY

The trustees report was approved by the Board of Trustees.



John Morris (Chairman)



Matthew Jones (Treasurer)

Date: .....23rd April 2025.....

# GOWERTON CRICKET CLUB

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF GOWERTON CRICKET CLUB

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I report to the trustees on my examination of the financial statements of Gowerton Cricket Club (the charity) for the year ended 30 September 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Craig Yearsley FCCA**  
Azets Audit Services  
Ty Derw, Lime Tree Court  
Cardiff Gate Business Park  
Cardiff  
CF23 8AB

Dated 4<sup>th</sup> June 2025

# GOWERTON CRICKET CLUB

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	3	13,076	5,879	18,955	59,825	-	59,825
Charitable activities	4	23,886	-	23,886	27,674	-	27,674
Fund raising	5	3,784	4,620	8,404	8,381	-	8,381
Investments	6	1,395	-	1,395	577	-	577
<b>Total income</b>		<b>42,141</b>	<b>10,499</b>	<b>52,640</b>	<b>96,457</b>	<b>-</b>	<b>96,457</b>
<b>Expenditure on:</b>							
Raising funds	7	10,879	-	10,879	14,191	-	14,191
Charitable activities	8	45,891	5,375	51,266	59,824	1,025	60,849
Other	13	25,625	-	25,625	-	-	-
<b>Total expenditure</b>		<b>82,395</b>	<b>5,375</b>	<b>87,770</b>	<b>74,015</b>	<b>1,025</b>	<b>75,040</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(40,254)</b>	<b>5,124</b>	<b>(35,130)</b>	<b>22,442</b>	<b>(1,025)</b>	<b>21,417</b>
Fund balances at 1 October 2023		146,545	14,779	161,324	124,103	15,804	139,907
<b>Fund balances at 30 September 2024</b>		<b>106,291</b>	<b>19,903</b>	<b>126,194</b>	<b>146,545</b>	<b>14,779</b>	<b>161,324</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# GOWERTON CRICKET CLUB

## BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	15		29,965		60,610
<b>Current assets</b>					
Debtors	16	2,700		390	
Cash at bank and in hand		104,079		107,360	
		<u>106,779</u>		<u>107,750</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(7,850)</u>		<u>(3,536)</u>	
Net current assets			98,929		104,214
<b>Total assets less current liabilities</b>			128,894		164,824
<b>Creditors: amounts falling due after more than one year</b>	18		(2,700)		(3,500)
<b>Net assets</b>			<u>126,194</u>		<u>161,324</u>
<b>Income funds</b>					
Restricted funds	19		19,903		14,779
Unrestricted funds			106,291		146,545
			<u>126,194</u>		<u>161,324</u>

The financial statements were approved by the Trustees on ...23rd April 2025.....



John Morris (Chairman)  
Trustee



Matthew Jones (Treasurer)

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

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#### 1 Accounting policies

##### Charity information

Gowerton Cricket Club is a charitable incorporated organisation.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	10% Reducing Balance
Plant and equipment	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts	4,628	504	5,132	4,632
Grants receivables	-	5,375	5,375	48,338
Membership fees	8,448	-	8,448	6,855
	<u>13,076</u>	<u>5,879</u>	<u>18,955</u>	<u>59,825</u>

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 4 Charitable activities

	2024 £	2023 £
Trading activities	23,886	27,674

### 5 Fund raising

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	2023 £
Fundraising events	3,784	4,620	8,404	8,381

### 6 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,395	577

### 7 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	10,879	14,191
	10,879	14,191

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 8 Charitable activities

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Ground	9,124	7,451
Playing expenses	8,657	11,127
	<u>17,781</u>	<u>18,578</u>
Grant funding of activities (see note 9)	8,963	-
Share of support costs (see note 10)	21,822	39,631
Share of governance costs (see note 10)	2,700	2,640
	<u>51,266</u>	<u>60,849</u>
<b>Analysis by fund</b>		
Unrestricted funds	45,891	59,824
Restricted funds	5,375	1,025
	<u>51,266</u>	<u>60,849</u>

### 9 Grants payable

	2024 £	2023 £
Grants to institutions: Gowerton Athletic Club	<u>8,963</u>	<u>-</u>

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 10 Support costs

	Support costs £	Governance costs £	2024 Support costs £	Governance costs £	2023 £
Depreciation	5,020	-	5,020	8,417	8,417
Light, Power, Heat	1,818	-	1,818	2,273	2,273
Repairs & Renewals	1,821	-	1,821	18,367	18,367
Printing & Stationery	398	-	398	409	409
Affiliation Fees	2,382	-	2,382	3,105	3,105
Software Expenses	858	-	858	886	886
Health & Safety	10	-	10	243	243
Sundry	1,812	-	1,812	3,818	3,818
Consultancy Fee	5,535	-	5,535	-	-
Bank Charges	497	-	497	506	506
Insurance	1,671	-	1,671	1,607	1,607
Accountancy fees	-	2,700	2,700	-	2,640
	<u>21,822</u>	<u>2,700</u>	<u>24,522</u>	<u>39,631</u>	<u>42,271</u>
Analysed between					
Charitable activities	<u>21,822</u>	<u>2,700</u>	<u>24,522</u>	<u>39,631</u>	<u>42,271</u>

Governance costs relating to the Independent Examination £2,700 (2023- £2,640).

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 13 Other

	2024 £	2023 £
Net loss on disposal of tangible fixed assets	25,625	-
	<u>25,625</u>	<u>-</u>

### 14 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 15 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Total £
<b>Cost</b>			
At 1 October 2023	75,223	13,270	88,493
Disposals	(35,340)	-	(35,340)
At 30 September 2024	<u>39,883</u>	<u>13,270</u>	<u>53,153</u>
<b>Depreciation and impairment</b>			
At 1 October 2023	20,523	7,360	27,883
Depreciation charged in the year	2,907	2,113	5,020
Eliminated in respect of disposals	(9,715)	-	(9,715)
At 30 September 2024	<u>13,715</u>	<u>9,473</u>	<u>23,188</u>
<b>Carrying amount</b>			
At 30 September 2024	<u>26,168</u>	<u>3,797</u>	<u>29,965</u>
At 30 September 2023	<u>54,700</u>	<u>5,910</u>	<u>60,610</u>

### 16 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	200	390
Other debtors	2,500	-
	<u>2,700</u>	<u>390</u>

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,155	456
Loans due within 1 year	800	800
Accruals and deferred income	2,895	2,280
	<u>7,850</u>	<u>3,536</u>

### 18 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Long Term Loans	2,700	3,500
	<u>2,700</u>	<u>3,500</u>

### 19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 October 2022 £	Resources expended £	Balance at 1 October 2023 £	Movement in funds		
				Incoming resources £	Resources expended £	Balance at 30 September 2024 £
Masters Account	15,804	(1,025)	14,779	5,124	-	19,903
Swansea Council	-	-	-	5,375	(5,375)	-
	<u>15,804</u>	<u>(1,025)</u>	<u>14,779</u>	<u>10,499</u>	<u>(5,375)</u>	<u>19,903</u>

#### Masters Account

Relates to funds raised for the restoration of the Pavillion.

#### Swansea Council

Relates to funding for the COAST activities.

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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### 20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 30 September 2024 are represented by:					
Tangible assets	29,965	-	29,965	60,610	60,610
Current assets/(liabilities)	79,026	19,903	98,929	14,779	104,214
Long term liabilities	(2,700)	-	(2,700)	-	(3,500)
	<u>106,291</u>	<u>19,903</u>	<u>126,194</u>	<u>14,779</u>	<u>161,324</u>

### 21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**GOWERTON CRICKET CLUB**

England & Wales - Charity number 1188191

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# Accounts

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Charity registration number 1188191

**GOWERTON CRICKET CLUB**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

# GOWERTON CRICKET CLUB

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# **GOWERTON CRICKET CLUB**

## **TRUSTEES REPORT**

***FOR THE YEAR ENDED 30 SEPTEMBER 2023***

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The trustees present their annual report and financial statements for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

#### **The purposes of the charity as set out in its governing document.**

Gowerton Cricket Club was established in 1880 and the Charity was established in 2020 for the benefit of promoting community participation in health recreation in Gowerton and its surrounding areas.

The Charity was established to further:

- Active participation in health recreational activities
- Providing facilities for playing cricket ('Facilities' means Land, Buildings, Equipment and
- Organising Sporting Activities)

#### **The main activities undertaken in relation to those purposes during the period.**

Promotion of community participation in health recreation in Gowerton and its surrounding areas. Provision of facilities for playing cricket.

#### **The main activities undertaken during the period to further the charity's purpose for the public benefit.**

The trustees believe that promoting community participation in health recreation in Gowerton and its surrounding areas by providing facilities for playing cricket is of benefit to the public as a whole.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

The cricket club continues to provide cricket matches and training for our community. Work on developing ladies' cricket at the club has progressed well with a fully established section of the club having been created. Our junior teams continue to thrive and we have a number of cricketers who have been selected for representative regional and national teams.

The club continues to invest in its facilities with recent renovations to toilet areas in the tea room. We continue to plan for the renovations of our pavilion and hope to see some more starting through the 2024 season.

Our main income sources continue to be through fundraising events such as our annual Golf Day, Christmas Raffle and summer marquee event being successful both in terms of raising much-needed revenue and bringing the Gowerton community together. Donations and subscriptions by Patrons and Members continue to help the club invest in facilities.

# GOWERTON CRICKET CLUB

## TRUSTEES REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 SEPTEMBER 2023*

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### **Financial review**

The Statement of Financial Activities is set out on page 6 of the financial statements. Total income amounted to £96,457 (2022: £107,261) with total expenditure at £75,040 (2022: £117,336).

Overall this resulted in a net year end surplus of £21,417 (2022: deficit £10,075). Donations and legacies totalled £59,826. (2022: £37,556).

At 30 September 2023 the net current assets shown on the Balance Sheet as set out on page 7 amounted to £104,214 (2022: £75,526). The free reserves of the charity totalled £85,935 (2022: £62,798).

The trustees are satisfied that Gowerton Cricket Club has a sound financial base from which to continue to provide its services to the community.

### **Policies on Reserves**

The club maintains a few specific reserves for earmarked projects, primarily those funded from external grants which are awaiting commencement.

The club holds reserves that are part of the charity's unrestricted funds that are freely available to spend on any of the charity's purpose. It is Gowerton Cricket Club's policy to maintain a balance on unrestricted funds (where possible), which equates to approximately six months costs, equivalent to £15,000 to cover emergency situations that may arise from time to time.

The balance on the Masters Account is retained towards meeting the ongoing costs of renovating our Pavilion.

The balance on the projects account is available for any projects as determined by the Trustees.

It is our policy that all funds raised by the club are used to invest in and improve facilities and the cricket experience for our members.

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# **GOWERTON CRICKET CLUB**

## **TRUSTEES REPORT (CONTINUED)**

***FOR THE YEAR ENDED 30 SEPTEMBER 2023***

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### **Structure, governance and management**

#### **The charity's areas operation and UK charitable registration.**

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1188191.

The charity does not operate in any overseas jurisdictions.

#### **Legal structure of the charity**

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

#### **The methods used to recruit and appoint new charity trustees.**

When looking to appoint new trustees the current trustees will look within the membership of the club and consider those individuals whose skill sets will contribute and complement the work of the club.

# GOWERTON CRICKET CLUB

## TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

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**Charity number:** 1188191

**Principal office:** Gowerton Cricket Club  
Victoria Road  
Gowerton  
Swansea  
SA4 3AB

**Trustees**  
John Morris  
Dean Mason  
Robert Jones  
Stephen Wright  
Geoffrey Daniels  
Matthew Jones  
Keith Thomas  
Edward Morley Howell

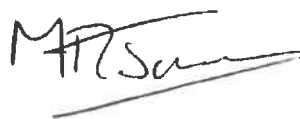
**Independent Examiner:** Azets Audit Services  
Ty Derw  
Lime Tree Court  
Cardiff Gate Business Park  
Cardiff  
CF23 8AB

**Bankers:** HSBC UK  
4A Vaughan Street  
Llanelli  
Carmarthenshire  
SA15 3TY

The trustees report was approved by the Board of Trustees.



John Morris (Chairman)



Matthew Jones (Treasurer)

Date: .....27 June 2024.....

# GOWERTON CRICKET CLUB

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GOWERTON CRICKET CLUB

---

I report to the trustees on my examination of the financial statements of Gowerton Cricket Club (the charity) for the year ended 30 September 2023.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

*Joanne Taylor*

Joanne Taylor FCCA DChA  
**Azets Audit Services**  
Ty Derw, Lime Tree Court  
Cardiff CF23 8AB

Dated: 29-07-2024

# GOWERTON CRICKET CLUB

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	59,825	-	59,825	37,556	-	37,556
Charitable activities	4	27,674	-	27,674	29,092	-	29,092
Fund raising	5	8,381	-	8,381	33,220	7,376	40,596
Investments	6	577	-	577	17	-	17
<b>Total income</b>		<b>96,457</b>	<b>-</b>	<b>96,457</b>	<b>99,885</b>	<b>7,376</b>	<b>107,261</b>
<b>Expenditure on:</b>							
Raising funds	7	14,191	-	14,191	28,601	-	28,601
Charitable activities	8	59,824	1,025	60,849	86,485	2,250	88,735
<b>Total expenditure</b>		<b>74,015</b>	<b>1,025</b>	<b>75,040</b>	<b>115,086</b>	<b>2,250</b>	<b>117,336</b>
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>22,442</b>	<b>(1,025)</b>	<b>21,417</b>	<b>(15,201)</b>	<b>5,126</b>	<b>(10,075)</b>
Fund balances at 1 October 2022		124,103	15,804	139,907	139,304	10,678	149,982
<b>Fund balances at 30 September 2023</b>		<b>146,545</b>	<b>14,779</b>	<b>161,324</b>	<b>124,103</b>	<b>15,804</b>	<b>139,907</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

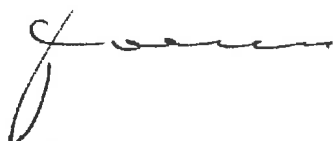
# GOWERTON CRICKET CLUB

## BALANCE SHEET

AS AT 30 SEPTEMBER 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	13		60,610		68,681
<b>Current assets</b>					
Stocks		-		234	
Debtors	14	390		157	
Cash at bank and in hand		107,360		79,692	
		<u>107,750</u>		<u>80,083</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(3,536)</u>		<u>(4,557)</u>	
Net current assets			<u>104,214</u>		<u>75,526</u>
<b>Total assets less current liabilities</b>			<u>164,824</u>		<u>144,207</u>
<b>Creditors: amounts falling due after more than one year</b>	16		<u>(3,500)</u>		<u>(4,300)</u>
<b>Net assets</b>			<u><u>161,324</u></u>		<u><u>139,907</u></u>
<b>Income funds</b>					
Restricted funds	17		14,779		15,804
Unrestricted funds			146,545		124,103
			<u>161,324</u>		<u>139,907</u>

The financial statements were approved by the Trustees on ...27 June 2024.....



John Morris (Chairman)



Matthew Jones (Treasurer)

Trustee

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

---

### 1 Accounting policies

#### Charity information

Gowerton Cricket Club is a charitable incorporated organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	10% Reducing Balance
Plant and equipment	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2023

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#### 1 Accounting policies

(Continued)

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	4,632	11,462
Grants receivables	48,338	19,818
Membership fees	6,855	6,276
	<u>59,825</u>	<u>37,556</u>

### 4 Charitable activities

	2023	2022
	£	£
Trading activities	<u>27,674</u>	<u>29,092</u>

### 5 Fund raising

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2023	2022	2022	2022
	£	£	£	£
Fundraising events	<u>8,381</u>	<u>33,220</u>	<u>7,376</u>	<u>40,596</u>

### 6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	<u>577</u>	<u>17</u>

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Advertising	-	114
Other fundraising costs	14,191	28,487
	<u>14,191</u>	<u>28,601</u>
Fundraising and publicity	14,191	28,601
	<u>14,191</u>	<u>28,601</u>

### 8 Charitable activities

	Unrestricted Funds	Unrestricted Funds
	2023	2022
	£	£
Ground	7,451	5,522
Charitable expenditure heading 2	11,127	17,529
	<u>18,578</u>	<u>23,051</u>
Share of support costs (see note 9)	39,631	63,944
Share of governance costs (see note 9)	2,640	1,740
	<u>60,849</u>	<u>88,735</u>
<b>Analysis by fund</b>		
Unrestricted funds	59,824	86,485
Restricted funds	1,025	2,250
	<u>60,849</u>	<u>88,735</u>

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 9 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Depreciation	8,417	-	8,417	9,484	9,484
Light, Power, Heat	2,273	-	2,273	2,262	2,262
Repairs & Renewals	18,367	-	18,367	36,199	36,199
Printing & Stationery	409	-	409	398	398
Affiliation Fees	3,105	-	3,105	2,160	2,160
Software Expenses	886	-	886	921	921
Health & Safety	243	-	243	180	180
Sundry	3,818	-	3,818	8,337	8,337
Consultancy Fee	-	-	-	1,920	1,920
Bank Charges	506	-	506	534	534
Insurance	1,607	-	1,607	1,549	1,549
Accountancy fees	-	2,640	2,640	-	1,740
	<u>39,631</u>	<u>2,640</u>	<u>42,271</u>	<u>63,944</u>	<u>65,684</u>
Analysed between Charitable activities	<u>39,631</u>	<u>2,640</u>	<u>42,271</u>	<u>63,944</u>	<u>65,684</u>

Governance costs relating to the Independent Examination £2,640 (2022- £1,740).

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 13 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Total
	£	£	£
<b>Cost</b>			
At 1 October 2022	75,223	12,924	88,147
Additions	-	346	346
	<u>75,223</u>	<u>13,270</u>	<u>88,493</u>
At 30 September 2023	75,223	13,270	88,493
	<u>75,223</u>	<u>13,270</u>	<u>88,493</u>
<b>Depreciation and impairment</b>			
At 1 October 2022	14,445	5,021	19,466
Depreciation charged in the year	6,078	2,339	8,417
	<u>20,523</u>	<u>7,360</u>	<u>27,883</u>
At 30 September 2023	20,523	7,360	27,883
	<u>20,523</u>	<u>7,360</u>	<u>27,883</u>
<b>Carrying amount</b>			
At 30 September 2023	54,700	5,910	60,610
	<u>54,700</u>	<u>5,910</u>	<u>60,610</u>
At 30 September 2022	60,778	7,903	68,681
	<u>60,778</u>	<u>7,903</u>	<u>68,681</u>

### 14 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	390	157
	<u>390</u>	<u>157</u>

### 15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	456	37
Loans due within 1 year	800	800
Accruals and deferred income	2,280	3,720
	<u>3,536</u>	<u>4,557</u>

### 16 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Long Term Loans	3,500	4,300
	<u>3,500</u>	<u>4,300</u>

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Balance at 30 September 2023
	Balance at 1 October 2021	Incoming resources	Resources expended	Balance at 1 October 2022	Resources expended	
	£	£	£	£	£	£
Masters Account	10,678	7,376	(2,250)	15,804	(1,025)	14,779

The Masters Account relates to funds raised for the restoration of the Pavillion.

#### 18 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 30 September 2023 are represented by:						
Tangible assets	60,610	-	60,610	68,681	-	68,681
Current assets/(liabilities)	89,435	14,779	104,214	59,722	15,804	75,526
Long term liabilities	(3,500)	-	(3,500)	(4,300)	-	(4,300)
	<u>146,545</u>	<u>14,779</u>	<u>161,324</u>	<u>124,103</u>	<u>15,804</u>	<u>139,907</u>

#### 19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).



**GOWERTON CRICKET CLUB**

England & Wales - Charity number 1188191

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# Accounts

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Charity registration number 1188191

**GOWERTON CRICKET CLUB**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

# GOWERTON CRICKET CLUB

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# **GOWERTON CRICKET CLUB**

## **TRUSTEES REPORT**

### **FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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The trustees present their annual report and financial statements for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### **The purposes of the charity as set out in its governing document.**

Gowerton Cricket Club was established in 1880 and the Charity was established in 2020 for the benefit of promoting community participation in health recreation in Gowerton and its surrounding areas.

The Charity was established to further:

- Active participation in health recreational activities
- Providing facilities for playing cricket ('Facilities' means Land, Buildings, Equipment and
- Organising Sporting Activities)

##### **The main activities undertaken in relation to those purposes during the period.**

Promotion of community participation in health recreation in Gowerton and its surrounding areas. Provision of facilities for playing cricket.

##### **The main activities undertaken during the period to further the charity's purpose for the public benefit.**

The trustees believe that promoting community participation in health recreation in Gowerton and its surrounding areas by providing facilities for playing cricket is of benefit to the public as a whole.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

This year has seen a return to more of a normal running of the club and as a result, we were able to provide more training and matches for all in our community. The second artificial wicket saw two matches being played simultaneously on many Saturdays along with increased use by our junior teams.

The pavilion renovation project remains ongoing and we launched our 'buy a brick' scheme during the year. This has raised much-needed funds that will allow us to start investigating possibilities for the refurbishment of the building.

Our main income sources continue to be through our Patrons, Members and player with fundraising events including our annual Golf day and Christmas Raffle giving a well-needed boost. This year saw the return of our 'marquee event' which was a success running over two weekends of the summer.

Club expenditure has been focused on improvements that we can make to our tearoom and grounds facilities.

# **GOWERTON CRICKET CLUB**

## **TRUSTEES REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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#### **Financial review**

The Statement of Financial Activities is set out on page 6 of the financial statements. Total income amounted to £107,261 (2021: £106,840) with total expenditure at £117,336 (2021: £66,794).

Overall this resulted in a net year end deficit of £10,075 (2021: surplus £40,046). Donations and legacies totalled £37,556. (2021: £64,936).

At 30 September 2022 the net current assets shown on the Balance Sheet as set out on page 7 amounted to £75,526 (2021: £77,012).

The trustees are satisfied that Gowerton Cricket Club has a sound financial base from which to continue to provide its services to the community.

#### **Policies on Reserves**

The club maintains a few specific reserves for earmarked projects, primarily those funded from external grants which are awaiting commencement.

The club holds reserves that are part of the charity's unrestricted funds that are freely available to spend on any of the charity's purpose. It is Gowerton Cricket Club's policy to maintain a balance on unrestricted funds (where possible), which equates to approximately six months costs, equivalent to £15,000 to cover emergency situations that may arise from time to time.

The balance on the Masters Account is retained towards meeting the ongoing costs of renovating our Pavilion.

The balance on the projects account is available for any projects as determined by the Trustees.

It is our policy that all funds raised by the club are used to invest in and improve facilities and the cricket experience for our members.

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# **GOWERTON CRICKET CLUB**

## **TRUSTEES REPORT (CONTINUED)**

***FOR THE YEAR ENDED 30 SEPTEMBER 2022***

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### **Structure, governance and management**

#### **The charity's areas operation and UK charitable registration.**

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1188191.

The charity does not operate in any overseas jurisdictions.

#### **Legal structure of the charity**

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

#### **The methods used to recruit and appoint new charity trustees.**

When looking to appoint new trustees the current trustees will look within the membership of the club and consider those individuals whose skill sets will contribute and complement the work of the club.

# GOWERTON CRICKET CLUB

## TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

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**Charity number:** 1188191


**Principal office:** Gowerton Cricket Club  
Victoria Road  
Gowerton  
Swansea  
SA4 3AB

**Trustees** John Morris  
Dean Mason  
Robert Jones  
Stephen Wright  
Kenneth Hembrow - resigned 30/03/22  
Geoffrey Daniels  
Matthew Jones  
Keith Thomas  
Edward Morley Howell - appointed 19/08/21

**Independent Examiner:** Azets Audit Services  
Ty Derw  
Lime Tree Court  
Cardiff Gate Business Park  
Cardiff  
CF23 8AB

**Bankers:** HSBC UK  
4A Vaughan Street  
Llanelli  
Carmarthenshire  
SA15 3TY

The trustees report was approved by the Board of Trustees.

  
.....  
John Morris (Chairman)

  
.....  
Matthew Jones (Treasurer)

Date: ..... 18/4/23 .....

# GOWERTON CRICKET CLUB

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GOWERTON CRICKET CLUB

---

I report to the trustees on my examination of the financial statements of Gowerton Cricket Club (the charity) for the year ended 30 September 2022.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Claire Thompson FCCA DChA  
Azets Audit Services  
Ty Derw, Lime Tree Court  
Cardiff CF23 8AB

*Claire Thompson*

Dated: *4-5-2023*

## GOWERTON CRICKET CLUB

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>						
Donations and legacies	3	37,556	-	37,556	64,936	64,936
Charitable activities	4	29,092	-	29,092	-	27,850
Fund raising	5	33,220	7,376	40,596	-	7,465
Investments	6	17	-	17	-	6,589
<b>Total income</b>		<b>99,885</b>	<b>7,376</b>	<b>107,261</b>	<b>-</b>	<b>106,840</b>
<b>Expenditure on:</b>						
Raising funds	7	28,601	-	28,601	-	12,725
Charitable activities	8	86,485	2,250	88,735	800	54,069
<b>Total expenditure</b>		<b>115,086</b>	<b>2,250</b>	<b>117,336</b>	<b>800</b>	<b>66,794</b>
<b>Net (expenditure)/income for the year/</b>						
<b>Net movement in funds</b>		<b>(15,201)</b>	<b>5,126</b>	<b>(10,075)</b>	<b>(800)</b>	<b>40,046</b>
Fund balances at 1 October 2021		139,304	10,678	149,982	11,478	109,936
<b>Fund balances at 30 September 2022</b>		<b>124,103</b>	<b>15,804</b>	<b>139,907</b>	<b>10,678</b>	<b>149,982</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

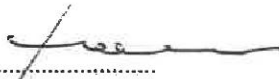
# GOWERTON CRICKET CLUB


## BALANCE SHEET

AS AT 30 SEPTEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12		68,681		78,070
<b>Current assets</b>					
Stocks		234		232	
Debtors	13	157		2,250	
Cash at bank and in hand		79,692		77,366	
		<u>80,083</u>		<u>79,848</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(4,557)</u>		<u>(2,836)</u>	
Net current assets			<u>75,526</u>		<u>77,012</u>
<b>Total assets less current liabilities</b>			<u>144,207</u>		<u>155,082</u>
<b>Creditors: amounts falling due after more than one year</b>	15		<u>(4,300)</u>		<u>(5,100)</u>
<b>Net assets</b>			<u><u>139,907</u></u>		<u><u>149,982</u></u>
<b>Income funds</b>					
Restricted funds	16		15,804		10,678
Unrestricted funds			124,103		139,304
			<u>139,907</u>		<u>149,982</u>

The financial statements were approved by the Trustees on 18/4/23

  
.....  
John Morris (Chairman)  
Trustee

  
.....  
Matthew Jones (Treasurer)

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

### 1 Accounting policies

#### Charity information

Gowerton Cricket Club is a charitable incorporated organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	10% Reducing Balance
Plant and equipment	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	11,462	8,109
Grants receivables	19,818	51,042
Membership fees	6,276	5,785
	<u>37,556</u>	<u>64,936</u>

### 4 Charitable activities

	2022	2021
	£	£
Trading activities	<u>29,092</u>	<u>27,850</u>

### 5 Fund raising

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Fundraising events	<u>33,220</u>	<u>7,376</u>	<u>40,596</u>	<u>7,465</u>

### 6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>17</u>	<u>6,589</u>

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 7 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Advertising	114	-
Other fundraising costs	28,487	12,725
	<u>28,601</u>	<u>12,725</u>
Fundraising and publicity	28,601	12,725
	<u>28,601</u>	<u>12,725</u>

### 8 Charitable activities

	Unrestricted Funds	Unrestricted Funds
	2022	2021
	£	£
Ground	5,522	5,343
Playing Expenses	17,529	5,117
	<u>23,051</u>	<u>10,460</u>
Share of support costs (see note 9)	63,944	43,609
Share of governance costs (see note 9)	1,740	-
	<u>88,735</u>	<u>54,069</u>
<b>Analysis by fund</b>		
Unrestricted funds	86,485	53,269
Restricted funds	2,250	800
	<u>88,735</u>	<u>54,069</u>

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

9 Support costs	Support costs	Governance costs	2022 Support costs		Governance costs	2021
	£	£	£	£	£	£
Depreciation	9,484	-	9,484	9,710	-	9,710
Light, Power, Heat	2,262	-	2,262	1,089	-	1,089
Repairs & Renewals	36,199	-	36,199	24,401	-	24,401
Printing & Stationery	398	-	398	397	-	397
Affiliation Fees	2,160	-	2,160	825	-	825
Software Expenses	921	-	921	430	-	430
Health & Safety	180	-	180	473	-	473
Sundry	8,337	-	8,337	1,543	-	1,543
Legal & Professional	-	-	-	3,474	-	3,474
Consultancy Fee	1,920	-	1,920	850	-	850
Bank Charges	534	-	534	417	-	417
Insurance	1,549	-	1,549	-	-	-
Accountancy fees	-	1,740	1,740	-	-	-
	<u>63,944</u>	<u>1,740</u>	<u>65,684</u>	<u>43,609</u>	<u>-</u>	<u>43,609</u>
Analysed between						
Charitable activities	<u>63,944</u>	<u>1,740</u>	<u>65,684</u>	<u>43,609</u>	<u>-</u>	<u>43,609</u>

Governance costs relating to the Independent Examination £1,740 (2021- £1,740).

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 12 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Total £
<b>Cost</b>			
At 1 October 2021	75,223	12,829	88,052
Additions	-	95	95
At 30 September 2022	<u>75,223</u>	<u>12,924</u>	<u>88,147</u>
<b>Depreciation and impairment</b>			
At 1 October 2021	7,692	2,290	9,982
Depreciation charged in the year	6,753	2,731	9,484
At 30 September 2022	<u>14,445</u>	<u>5,021</u>	<u>19,466</u>
<b>Carrying amount</b>			
At 30 September 2022	<u>60,778</u>	<u>7,903</u>	<u>68,681</u>
At 30 September 2021	<u>67,531</u>	<u>10,539</u>	<u>78,070</u>

### 13 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	157	-
Prepayments and accrued income	-	2,250
	<u>157</u>	<u>2,250</u>

### 14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	37	-
Loans due within 1 year	800	800
Accruals and deferred income	3,720	2,036
	<u>4,557</u>	<u>2,836</u>

### 15 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Long Term Loans	4,300	5,100

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2022

#### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Balance at 30 September 2022
	Balance at 1 October 2020	Resources expended	Balance at 1 October 2021	Incoming resources	Resources expended	
	£	£	£	£	£	£
Masters Account	11,478	(800)	10,678	7,376	(2,250)	15,804

The Masters Account relates to funds raised for the restoration of the Pavillion.

#### 17 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£
Fund balances at 30 September 2022 are represented by:						
Tangible assets	68,681	-	68,681	78,070	-	78,070
Current assets/(liabilities)	59,722	15,804	75,526	66,334	10,678	77,012
Long term liabilities	(4,300)	-	(4,300)	(5,100)	-	(5,100)
	<u>124,103</u>	<u>15,804</u>	<u>139,907</u>	<u>139,304</u>	<u>10,678</u>	<u>149,982</u>

#### 18 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).



**GOWERTON CRICKET CLUB**

England & Wales - Charity number 1188191

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# Accounts

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Charity registration number 1188191

**GOWERTON CRICKET CLUB**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

# GOWERTON CRICKET CLUB

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# **GOWERTON CRICKET CLUB**

## **TRUSTEES REPORT**

### **FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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The trustees present their annual report and financial statements for the year ended 30 September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### **The purposes of the charity as set out in its governing document.**

Gowerton Cricket Club was established in 1880 and the Charity was established in 2020 for the benefit of promoting community participation in health recreation in Gowerton and its surrounding areas.

The Charity was established to further:

- Active participation in health recreational activities
- Providing facilities for playing cricket ('Facilities' means Land, Buildings, Equipment and
- Organising Sporting Activities)

##### **The main activities undertaken in relation to those purposes during the period.**

Promotion of community participation in health recreation in Gowerton and its surrounding areas. Provision of facilities for playing cricket.

##### **The main activities undertaken during the period to further the charity's purpose for the public benefit.**

The trustees believe that promoting community participation in health recreation in Gowerton and its surrounding areas by providing facilities for playing cricket is of benefit to the public as a whole. The trustees have

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

During this period restrictions in place due to COVID still had an impact on the running of the club, however, through the summer we were able to restart the playing of competitive cricket and open up our facilities. During this period we have been successful in obtaining grant money that will allow us to install a second artificial wicket at our Victoria Road ground. This will allow for more matches to be played at the ground increasing opportunities for junior as well as ladies cricket.

Our pavilion renovation project remains ongoing with plans to launch a fundraising 'buy a brick' scheme.

Income continues to be received through our Patrons, Members and Players with some fundraising events such as the Christmas Raffle and Golf day allowing us to boost funds. It is hoped that the planned 'tribute night' will be able to be held along with a marquee lunch in the summer of 2022.

Club expenditure mainly focused on maintenance of our facilities, including the purchase of new ground machinery.

# **GOWERTON CRICKET CLUB**

## **TRUSTEES REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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### **Financial review**

The Statement of Financial Activities is set out on page 7 of the financial statements. Total income amounted to £106,840 (2020: £123,507) with total expenditure at £66,794 (2020: £13,571).

Overall this resulted in a net year end surplus of £40,046 (2020: surplus £109,936). Donations and legacies totalled £64,556. (2020: £114,570).

At 30 September 2021 the net assets shown on the Balance Sheet as set out on page 8 amounted to £77,012 (2020: £36,087).

The trustees are satisfied that Gowerton Cricket Club has a sound financial base from which to continue to provide its services to the community.

### **Policies on Reserves**

The club maintains a few specific reserves for earmarked projects, primarily those funded from external grants which are awaiting commencement.

The club holds reserves that are part of the charity's unrestricted funds that are freely available to spend on any of the charity's purpose. It is Gowerton Cricket Club's policy to maintain a balance on unrestricted funds (where possible), which equates to approximately six months costs, equivalent to £15,000 to cover emergency situations that may arise from time to time.

The balance in unrestricted funds is above this target, this is in the main due to grants received that had not been able to have been spent at the end of September 2021.

The balance on the Masters Account is retained towards meeting the ongoing costs of renovating our Pavilion.

The balance on the projects account is available for any 'Return to Cricket' projects as determined by the Trustees.

It is our policy that all funds raised by the club are used to invest in and improve facilities and the cricket experience for our members.

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# **GOWERTON CRICKET CLUB**

## **TRUSTEES REPORT (CONTINUED)**

***FOR THE YEAR ENDED 30 SEPTEMBER 2021***

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### **Structure, governance and management**

#### **The charity's areas operation and UK charitable registration.**

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1188191.

The charity does not operate in any overseas jurisdictions.

#### **Legal structure of the charity**

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

#### **The methods used to recruit and appoint new charity trustees.**

When looking to appoint new trustees the current trustees will look within the membership of the club and consider those individuals whose skill sets will contribute and complement the work of the club.

# GOWERTON CRICKET CLUB

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**Charity number:** 1188191

**Principal office:** Gowerton Cricket Club  
Victoria Road  
Gowerton  
Swansea  
SA4 3AB

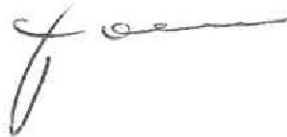
**Trustees** John Morris  
Dean Mason  
Robert Jones  
Stephen Wright  
Kenneth Hembrow  
Geoffrey Daniels  
Matthew Jones  
Keith Thomas

**Independent Examiner:** Sarah Case FCA DChA  
Azets Audit Services  
Ty Derw  
Lime Tree Court  
Cardiff Gate Business Park  
Cardiff  
CF23 8AB

**Bankers:** HSBC UK  
4A Vaughan Street  
Llanelli  
Carmarthenshire  
SA15 3TY

The trustees report was approved by the Board of Trustees.

John Morris (Chairman)



Matthew Jones (Treasurer)

1 September 2022

# GOWERTON CRICKET CLUB

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF GOWERTON CRICKET CLUB

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I report to the trustees on my examination of the financial statements of Gowerton Cricket Club (the charity) for the year ended 30 September 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

*Sarah Case*

Sarah Case FCA DChA  
**Azets Audit Services**  
Ty Derw, Lime Tree Court  
Cardiff CF23 8AB

Dated: *27-9-2022*

# GOWERTON CRICKET CLUB

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
	Notes					
<b>Income from:</b>						
Donations and legacies	3	64,936	-	64,936	103,092	114,570
Charitable activities	4	27,850	-	27,850	6,418	6,418
Fund raising	5	7,465	-	7,465	2,515	2,515
Investments	6	6,589	-	6,589	4	4
<b>Total income</b>		<b>106,840</b>	<b>-</b>	<b>106,840</b>	<b>112,029</b>	<b>123,507</b>
<b>Expenditure on:</b>						
Raising funds	7	12,725	-	12,725	3,459	3,459
Charitable activities	8	53,269	800	54,069	-	10,112
<b>Total expenditure</b>		<b>65,994</b>	<b>800</b>	<b>66,794</b>	<b>-</b>	<b>13,571</b>
<b>Net income/(expenditure) for the year/</b>						
<b>Net movement in funds</b>		<b>40,846</b>	<b>(800)</b>	<b>40,046</b>	<b>98,458</b>	<b>109,936</b>
Fund balances at 1 October 2020		98,458	11,478	109,936	-	-
<b>Fund balances at 30 September 2021</b>		<b>139,304</b>	<b>10,678</b>	<b>149,982</b>	<b>98,458</b>	<b>109,936</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# GOWERTON CRICKET CLUB

## BALANCE SHEET

AS AT 30 SEPTEMBER 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		78,070		81,749
<b>Current assets</b>					
Stocks		232		196	
Debtors	13	2,250		2,250	
Cash at bank and in hand		77,366		34,286	
		<u>79,848</u>		<u>36,732</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(2,836)</u>		<u>(645)</u>	
<b>Net current assets</b>			<u>77,012</u>		<u>36,087</u>
<b>Total assets less current liabilities</b>			<u>155,082</u>		<u>117,836</u>
<b>Creditors: amounts falling due after more than one year</b>	15		<u>(5,100)</u>		<u>(7,900)</u>
<b>Net assets</b>			<u><u>149,982</u></u>		<u><u>109,936</u></u>
<b>Income funds</b>					
Restricted funds	16		10,678		11,478
Unrestricted funds			139,304		98,458
			<u>149,982</u>		<u>109,936</u>

The financial statements were approved by the Trustees on 1 September 2022

John Morris (Chairman)  
Trustee



Matthew Jones (Treasurer)



# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

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### 1 Accounting policies

#### Charity information

Gowerton Cricket Club is a charitable incorporated organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	10% Reducing Balance
Plant and equipment	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Donations and gifts	8,109	87,730	11,478	99,208
Grants receivables	51,042	9,812	-	9,812
Membership fees	5,785	5,550	-	5,550
	<u>64,936</u>	<u>103,092</u>	<u>11,478</u>	<u>114,570</u>

### 4 Charitable activities

	2021	2020
	£	£
Trading activities	<u>27,850</u>	<u>6,418</u>

### 5 Fund raising

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events	<u>7,465</u>	<u>2,515</u>

### 6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>6,589</u>	<u>4</u>

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 7 Raising funds

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<u>Fundraising and publicity</u>		
Advertising	-	998
Other fundraising costs	12,725	2,461
	<u>12,725</u>	<u>3,459</u>
Fundraising and publicity	12,725	3,459
	<u>12,725</u>	<u>3,459</u>

### 8 Charitable activities

	<b>Unrestricted Funds</b>	<b>Unrestricted Funds</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Ground	5,343	3,484
Playing Expenses	5,117	2,018
	<u>10,460</u>	<u>5,502</u>
Share of support costs (see note 9)	43,609	4,610
	<u>54,069</u>	<u>10,112</u>
<b>Analysis by fund</b>		
Unrestricted funds	53,269	10,112
Restricted funds	800	-
	<u>54,069</u>	<u>10,112</u>

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 9 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Depreciation	9,710	-	9,710	272	-	272
Light, Power, Heat	1,089	-	1,089	589	-	589
Repairs & Renewals	24,401	-	24,401	1,050	-	1,050
Printing & Stationery	397	-	397	333	-	333
Affiliation Fees	825	-	825	620	-	620
Software Expenses	430	-	430	245	-	245
Health & Safety	473	-	473	785	-	785
Sundry	1,543	-	1,543	509	-	509
Legal & Professional	3,474	-	3,474	-	-	-
Consultancy Fee	850	-	850	-	-	-
Bank Charges	417	-	417	207	-	207
	<u>43,609</u>	<u>-</u>	<u>43,609</u>	<u>4,610</u>	<u>-</u>	<u>4,610</u>
Analysed between						
Charitable activities	<u>43,609</u>	<u>-</u>	<u>43,609</u>	<u>4,610</u>	<u>-</u>	<u>4,610</u>

Governance costs relating to the Independent Examination £1,740 (2020- £nil).

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 12 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Total
	£	£	£
<b>Cost</b>			
At 1 October 2020	75,223	6,798	82,021
Additions	-	6,031	6,031
	<u>75,223</u>	<u>12,829</u>	<u>88,052</u>
At 30 September 2021	75,223	12,829	88,052
<b>Depreciation and impairment</b>			
At 1 October 2020	189	83	272
Depreciation charged in the year	7,503	2,207	9,710
	<u>7,692</u>	<u>2,290</u>	<u>9,982</u>
At 30 September 2021	7,692	2,290	9,982
<b>Carrying amount</b>			
At 30 September 2021	<u>67,531</u>	<u>10,539</u>	<u>78,070</u>
At 30 September 2020	<u>75,034</u>	<u>6,715</u>	<u>81,749</u>

### 13 Debtors

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	2,250	2,250
	<u>2,250</u>	<u>2,250</u>

### 14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Loans due within 1 year	800	800
Accruals and deferred income	2,036	(155)
	<u>2,836</u>	<u>645</u>

### 15 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Long Term Loans	5,100	7,900
	<u>5,100</u>	<u>7,900</u>

# GOWERTON CRICKET CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2021

#### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Resources expended	Balance at 30 September 2021
	Incoming resources	Balance at October 2020		
	£	£	£	£
Masters Account	-	11,478	(800)	10,678

The Masters Account relates to funds raised for the restoration of the Pavillion.

#### 17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 30 September 2021 are represented by:						
Tangible assets	78,070	-	78,070	81,749	-	81,749
Current assets/ (liabilities)	66,334	10,678	77,012	24,609	11,478	36,087
Long term liabilities	(5,100)	-	(5,100)	(7,900)	-	(7,900)
	<u>139,304</u>	<u>10,678</u>	<u>149,982</u>	<u>98,458</u>	<u>11,478</u>	<u>109,936</u>

#### 18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).



**GOWERTON CRICKET CLUB**

England & Wales - Charity number 1188191

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# Accounts

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The Charity Registration Number is :- 1188191

Gowerton Cricket Club  
Report and Accounts  
30 September 2020



# Gowerton Cricket Club

Report and accounts for the period ended 30 September 2020

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## **Gowerton Cricket Club**

### **Trustees' Annual Report for the period from 26 February 2020 to 30 September 2020**

The Trustees present their Report and Accounts for the period ended 30 September 2020.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Gowerton Cricket Club.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1188191.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW).

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

##### **The principal operating address, telephone number, email and web addresses of the charity are:-**

Victoria Road  
Gowerton, Swansea  
SA4 3AB  
gowertoncricket.co.uk  
admin@gowertoncricket.co.uk

##### **The Trustees in office on the date the report was approved were:-**

Geoffrey Peter Daniels  
Stephen Davies  
Kenneth Hembrow  
Matthew Robert Jones  
Robert Paul Jones  
Dean Mason  
John Morris  
Keith Thomas  
Stephen Wright

##### **The following persons served as Trustees during the period ended 30 September 2020 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

**Gowerton Cricket Club**

**Trustees' Annual Report for the period from 26 February 2020 to 30 September 2020**

**Objects and activities of the charity**

***The purposes of the charity as set out in its governing document.***

Gowerton Cricket Club was established in 1880 and the Charity was established in 2020 for the benefit of promoting community participation in health recreation in Gowerton and its surrounding areas. The Charity was established to further:

Active participation in health recreational activities

Providing facilities for playing cricket ('Facilities' means Land, Buildings, Equipment and Organising Sporting Activities)

***The main activities undertaken in relation to those purposes during the period.***

Promotion of community participation in health recreation in Gowerton and its surrounding areas. Provision of facilities for playing cricket.

***The main activities undertaken during the period to further the charity's purpose for the public benefit.***

The trustees believe that promoting community participation in health recreation in Gowerton and its surrounding areas by providing facilities for playing cricket is of benefit to the public as a whole. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

## **Gowerton Cricket Club**

### **Trustees' Annual Report for the period from 26 February 2020 to 30 September 2020**

**The main achievements and performance of the charity during the period.**

#### **Overview**

##### **Senior Cricket**

Three senior teams who would normally play in the SWCA played in cluster friendlies organized by Cricket Wales. The veterans team had a shortened season due to COVID restrictions.

##### **Junior Cricket**

Junior section coaches and managers had done an excellent job in very difficult circumstances this season which saw all league fixture cancelled due to the COVID pandemic, some Junior fixtures were able to be completed and these would have had a great benefit to the young people involved, especially when many other community activities were greatly restricted.

There were eight teams in the junior section including girls' teams for the first season.

#### ***Fundraising activities during the period.***

Due to the restrictions in place during the period due to the COVID pandemic, unfortunately our fundraising activities were severely limited. However, the Club Lottery continued to run, and the Annual Golf Day was held in September 2020.

#### ***The difference the charity's performance during the period has made to the beneficiaries of the charity.***

Given COVID restrictions we were fortunately still able to provide some cricket activities to the community

#### ***The degree to which the achievements and performance during the period have benefited wider society.***

Due to the Coronavirus pandemic, the activities of the charity have been severely restricted

#### ***Achievements during the period***

##### **Projects & Estates**

Estates and projects since incorporation and for the season 2020 has been dominated by the Covid 19 events and its associated implications for our estate.

Despite the above our attentions have focused around:

Cricket net refurbishment

Ongoing maintenance and refurbishment of buildings and wider estate

Servicing of machinery and grass cutting equipment to maintain the ground.

A big thank you to a team of volunteers who have generously given their time at the start of and at the end of the season to both prepare the estate for cricket and to secure the estate/ ground at end of the season. It is much appreciated.

**Gowerton Cricket Club**

**Trustees' Annual Report for the period from 26 February 2020 to 30 September 2020**

*Structure, governance and management of the charity*

**The methods used to recruit and appoint new charity trustees.**

When looking to appoint new trustees the current trustees will look within the membership of the club and consider those individuals whose skill sets will contribute and complement the work of the club.

**Bankers**

HSBC UK, 4A Vaughan Street, Llanelli, Carmathenshire, SA15 3TY

## Gowerton Cricket Club

### Trustees' Annual Report for the period from 26 February 2020 to 30 September 2020

#### Financial review

*The charity's financial position at the end of the period ended 30 September 2020.*

The financial position of the charity at 30 September 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows: -

	30/9/20 £
Net income	109,936
<hr/>	
Unrestricted Revenue Funds available for the general purposes of the charity	98,458
Restricted Revenue Funds	11,478
<hr/>	
<b>Total Funds</b>	<b>109,936</b>

#### *Financial review of the position at the reporting date, 30 September 2020.*

In what has been an uncertain and financially difficult year for all, we are pleased that the club's funds look comparatively healthy compared with previous seasons. Over the last few years, the club has worked to move to a point where it has become financially sustainable in the long term and we have been able to act on a range of different projects.

The pavilion remains a major project that is actively being looked at, however, COVID has slowed progress here from where we would like to be. We would have hoped to have had fully costed plans presented during this past year and looking well underway into funding this project.

Becoming a Charitable Incorporated Organisation means that the cricket club has now been able to apply to HMRCs gift aid scheme. We are hoping that our registration will be up and running by the new season allowing us to claim back money from donations and membership fees that are paid to the club. This should bring a small, but welcome boost to income in future years.

#### **Our Income**

In a challenging year for all we have been very grateful to our Patrons, Members and Players who have continued to support us through these difficult times. A reduction in playing memberships for the season ensured that everyone was able to contribute to the running of our club. Without normal fundraising events such as our Presidents Night and planned Marquee fundraising event we have relied heavily on grant funding that has been available to us. We'd like to thank the following organisations for their support this year; Sports Wales, ECB, Moondance Foundation, Postcode Community Trust, Groundworks & Tesco, Persimmon Homes and Welsh Water. Match Day and Ball sponsorship was not as planned, for obvious reasons, however we are still extremely grateful to the clubs' main sponsor JCP solicitors for their continued support this season.

Other income has been raised from our sales at our Bar and we would like to thank all those who volunteer in ensuring it is stocked up and run on a day to day basis. A re-scheduled golf day also helped to raise much needed funds for the club.

## Gowerton Cricket Club

### Trustees' Annual Report for the period from 26 February 2020 to 30 September 2020

#### **Our Expenditure**

Our main expenditure this season was on the Scoreboard project which was completed in September. This has seen our old 'manual' scoreboard updated to be fully electronic.

Our rolling program of maintenance to the tea room has continued this season along with a full program of grounds maintenance.

#### ***Policies on reserves.***

The club maintains a few specific reserves for earmarked projects, primarily those funded from external grants which are awaiting commencement.

The club holds reserves that are part of the charity's unrestricted funds that are freely available to spend on any of the charity's purpose. It is Gowerton Cricket Club's policy to maintain a balance on unrestricted funds (where possible), which equates to approximately sixth months costs, equivalent to £15,000 to cover emergency situations that may arise from time to time.

The balance of £25,058 held in unrestricted funds did not match this target. This is in the main part due to grants received that have not yet been able to be spent.

The balance of £9,228 held in the Masters Account is retained towards meeting the ongoing costs of renovating our pavilion.

The balance of £4,000 in the projects account is available for any 'Return to Cricket' projects as determined by the Trustees.

It is our policy that all funds raised by the club are used to invest in and improve facilities and the cricket experience for our members.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

## **Gowerton Cricket Club**

### **Trustees' Annual Report for the period from 26 February 2020 to 30 September 2020**

#### ***Plans for the Future***

##### Pavilion refurbishment and development

We are working to secure funding that will allow us to embark on the refurbishment of our pavilion built in 1921.

##### Digital electronic scoreboard

This has now been installed and was ready for the 2021 season. This has been a major and much needed investment to Gowerton Cricket Club.

#### **Details of The Independent Examiner**

Nicholas Davies

Member of Chartered Association of Certified Accountants

2 Derwlas  
Tircoed Forest Village  
Penllergaer  
Swansea  
SA4 9SF

**Gowerton Cricket Club**

**Trustees' Annual Report for the period from 26 February 2020 to 30 September 2020**

**Statement of Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

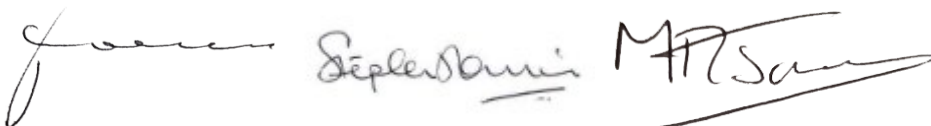
- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 27 July 2021.



John Morris  
Chairman

Stephen Davies  
Secretary

Matthew Jones  
Treasurer

## **Gowerton Cricket Club**

### **Report of the Independent Examiner to the Trustees of the charity on the accounts for the period ended 30 September 2020**

I report to the Trustees on my examination of the financial statements of the charity on pages 11 to 22 for the period ended 30 September 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 14.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 8, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

## **Gowerton Cricket Club**

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Signed:-**

Nicholas Davies - Independent Examiner  
Chartered Association of Certified Accountants

2 Derwlas  
Tircoed Forest Village Penllergaer  
Swansea  
SA4 9SF

This report was signed on 1 January 2020

**Gowerton Cricket Club - Statement of Financial Activities for the period ended 30 September 2020**

**Statement of Financial Activities for the period ended 30 September 2020**

	Notes	SORP Ref	Current Year Unrestricted Funds £	Current Year Restricted Funds £	Current Year Total Funds £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	15	A1	103,092	11,478	114,570
Other trading activities	16	A3	8,933	-	8,933
Investments	17	A4	4	-	4
<b>Total income</b>		<b>A</b>	<b>112,029</b>	<b>11,478</b>	<b>123,507</b>
<b>Expenditure on:</b>					
Raising funds	21	B1	3,459	-	3,459
Charitable activities	18	B2	5,502	-	5,502
Other	19	B3	4,610	-	4,610
<b>Total expenditure</b>		<b>B</b>	<b>13,571</b>	<b>-</b>	<b>13,571</b>
<b>Net income for the year</b>			<b>98,458</b>	<b>11,478</b>	<b>109,936</b>
<b>Net income after transfers</b>		<b>A-B-C</b>	<b>98,458</b>	<b>11,478</b>	<b>109,936</b>
<b>Other recognised gains/(losses)</b>					
Costs of fundamental reorganisation or restructuring		<b>D3</b>			-
Extraordinary items		D3			-
<b>Net movement in funds</b>			<b>98,458</b>	<b>11,478</b>	<b>109,936</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds carried forward</b>		<b>E</b>	<b>98,458</b>	<b>11,478</b>	<b>109,936</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All activities derive from continuing operations.

The notes attached on pages 14 to 22 form an integral part of these accounts.

**Gowerton Cricket Club**

**Income and Expenditure Account for the period from 26 February 2020 to 30 September 2020  
as required by the Companies Act 2006**

	30/9/20
	£
<b>Income</b>	
Income from operations	123,503
Interest receivable	4
<b>Gross income in the period before exceptional items</b>	<u>123,507</u>
<b>Gross income in the period including exceptional items</b>	<u>123,507</u>
<b>Expenditure</b>	
Charitable expenditure, excluding depreciation and amortisation	5,502
Depreciation and amortisation	272
Fundraising costs	3,459
Other Costs	4,338
<b>Total expenditure in the period</b>	<u>13,571</u>
<b>Extraordinary items</b>	<u>-</u>
<b>Net income before tax in the financial year</b>	<b>98,458</b>
Tax on surplus on ordinary activities	-
<b>Net income after tax in the financial year</b>	<u>98,458</u>
<b>Retained surplus for the financial year</b>	<u>98,458</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 14 to 22 form an integral part of these accounts.**

## Gowerton Cricket Club - Balance Sheet as at 30 September 2020

		SORP		30/9/20
		Note Ref		£
<b>Fixed assets</b>		A		
Tangible assets	5	A2		81,749
<b>Current assets</b>		B		
Stocks	6	B1	196	
Debtors	7	B2	2,250	
Cash at bank and in hand		B4	<u>34,286</u>	
<b>Total current assets</b>			<u>36,732</u>	
<b>Creditors: amounts falling due within one year</b>	8	C1	<u>(645)</u>	
<b>Creditors: amounts falling due more than one year</b>	8	C1	<u>(7,900)</u>	
<b>Net current assets</b>				28,187
<b>The total net assets of the charity</b>				<u><u>109,936</u></u>
<b>The total net assets of the charity are funded by the funds of the charity, as follows:-</b>				
<b>Restricted funds</b>				
Restricted Revenue Funds	11	D2	11,478	
				11,478
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	11	D3	98,458	
				98,458
<b>Total charity funds</b>				<u><u>109,936</u></u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on pages 9 and 10.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

**JOHN MORRIS**  
Chairman

**STEPHEN DAVIES**  
Secretary

**MATTHEW JONES**  
Treasurer

Approved by the board of trustees on 27 July 2021

The notes attached on pages 14 to 22 form an integral part of these accounts.

# Gowerton Cricket Club

## Notes to the Accounts for the period from 26 February 2020 to 30 September 2020

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Risks and future assumptions**

The charity is a public benefit entity.

The Charity was established in 2020 for the benefit of promoting community participation in health recreation in Gowerton and its surrounding areas.

##### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees highly value the significant contribution made to the activities of the charity by unpaid volunteers.

##### ***Tangible fixed assets***

Tangible fixed assets are measured at their original cost value, or subsequent revaluation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Ground Equipment	25 % reducing balance
All Weather Pitch	10 % reducing balance

##### **Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

##### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

## Gowerton Cricket Club

### Notes to the Accounts for the period from 26 February 2020 to 30 September 2020

#### Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

#### 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

#### 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

#### 4 Net surplus before tax in the financial year

2020  
£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets 272

#### 5 Tangible fixed assets

<i>Current Year</i>	Land and Buildings £	Plant & Machinery £	Total £
<b>Cost</b>			
Additions	75,223	6,798	82,021
Disposals	-	-	-
<b>At 30 September 2020</b>	<b><u>75,223</u></b>	<b><u>6,798</u></b>	<b><u>82,021</u></b>
<b>Depreciation</b>			
Charge for the period	189	83	272
<b>At 30 September 2020</b>	<b><u>189</u></b>	<b><u>83</u></b>	<b><u>272</u></b>
<b>Net book value</b>			
<b>At 30 September 2020</b>	<b><u>75,034</u></b>	<b><u>6,715</u></b>	<b><u>81,749</u></b>

## Gowerton Cricket Club

### Notes to the Accounts for the period from 26 February 2020 to 30 September 2020

<b>6 Stocks &amp; Work in Progress</b>	<b>2020</b>
	£
Stocks before write downs	196
	<u>196</u>

<b>7 Debtors</b>	<b>2020</b>
	£
Prepayments and accrued income	<u>2,250</u>

<b>8 Creditors: amounts falling due within one year</b>	<b>2020</b>
	£
Trade creditors	(155)
Other creditors due within one year	800
Other creditors due more than one year	7,900
	<u>8,545</u>

<b>9 Income and Expenditure account summary</b>	<b>2020</b>
	£
At 26 February 2020	-
Surplus after tax for the year	109,963
At 30 September 2020	<u>109,963</u>

### 10 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	81,749	-	-	81,749
Investments at valuation:-				
<i>Fixed asset investments</i>	-	-	-	-
<i>Programme related investments</i>	-	-	-	-
Current Assets	25,254	-	11,478	36,732
Current Liabilities	(8,545)	-	-	(8,545)

## Gowerton Cricket Club

### Notes to the Accounts for the period from 26 February 2020 to 30 September 2020

#### 11 Change in total funds over the period as shown in Note 10 , analysed by individual funds

	Movement in funds in 2020	Transfers between funds in 2020	Funds carried forward to 2021
	See Note 12		
	£	£	£
<i>Unrestricted and designated funds:-</i>			
Unrestricted Revenue Funds	98,458	-	98,458
<b>Total unrestricted and designated funds</b>	<b>98,458</b>	<b>-</b>	<b>98,458</b>
<i>Restricted funds:-</i>			
Masters Account	11,478	-	11,478
<b>Total restricted funds</b>	<b>11,478</b>	<b>-</b>	<b>11,478</b>
<b>Total charity funds</b>	<b>109,936</b>	<b>-</b>	<b>109,936</b>

#### 12 Analysis of movements in funds over the period as shown in Note 11

	Income	Expenditure	Other Gains & Losses	Movement in funds
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	112,029	(13,571)	-	98,458
<i>Restricted funds:-</i>				
Masters Account	11,478	-	-	11,478
	<b>123,507</b>	<b>(13,571)</b>	<b>-</b>	<b>109,936</b>

## **Gowerton Cricket Club**

### **Notes to the Accounts for the period from 26 February 2020 to 30 September 2020**

#### **13 The purposes for which the funds as**

##### ***Unrestricted and designated funds:-***

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

##### ***Restricted funds:-***

Masters Account

These funds are held for the restoration of the pavilion.

#### **14 Ultimate controlling party**

The charity is under the control of its legal members.

## Gowerton Cricket Club

Detailed analysis of income and expenditure for the period from 26 February 2020 to 30 September 2020 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 15 Donations, Grants and Legacies

	Current year Unrestricted Funds £	Current year Restricted Funds £	Current year Total Funds £
<b>Revenue grants from government and public bodies</b>			
Moondance Foundation - COVID-19 Relief Fund	2,800	-	2,800
Sport Wales - Emergency Relief Fund	1,287	-	1,287
Localgiving - Magic Little Grant	500	-	500
Groundwork - Tesco Bags of Help - COVID-19	500	-	500
ECB - Return to Cricket Grant	3,000	-	3,000
Persimmon Homes - Community Grant	1,000	-	1,000
Welsh Water - Community Grant	500	-	500
ECB - Dynamos Cricket	225	-	225
<b>Total public sector revenue grants</b>	<b>9,812</b>	<b>-</b>	<b>9,812</b>

	Current year Unrestricted Funds £	Current year Restricted Funds £	Current year Total Funds £
<b>Sponsorship</b>			
General Sponsorship	1,504	-	1,504
Ball Sponsorship	235	-	235
Match Sponsors	355	-	355
Advertising	555	-	555
Kit Sponsorship	890	-	890
<b>Total sponsorship income</b>	<b>3,539</b>	<b>-</b>	<b>3,539</b>

	Current year Unrestricted Funds £	Current year Restricted Funds £	Current year Total Funds £
<b>Membership subscriptions as donations</b>	<b>5,550</b>	<b>-</b>	<b>5,550</b>

## Gowerton Cricket Club

Detailed analysis of income and expenditure for the period from 26 February 2020 to 30 September 2020 as required by the SORP 2015

	Current year Unrestricted Funds £	Current year Restricted Funds £	Current year Total Funds £
<b>Net assets acquired from Gowerton CC</b>			
Fixed Assets	75,793	-	75,793
Stock	262	-	262
Debtors	6,278	-	6,278
Bank & Cash Balances	16,007	11,478	27,485
Current Liabilities	(14,149)	-	(14,149)
<b>Total Net assets acquired from Gowerton CC</b>	<b>84,191</b>	<b>11,478</b>	<b>95,669</b>

<b>Total Donations, Grants and Legacies</b>	<b>A1</b>	<b>103,092</b>	<b>11,478</b>	<b>114,570</b>
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### 16 Income from other, non charitable, trading activities

	Current year Unrestricted Funds £	Current year Restricted Funds £	Current year Total Funds £
Trading activities to raise funds for the charity	4,831	-	4,831
Income from fundraising events	2,515	-	2,515
Income from letting and licensing of property for non charitable purposes	20	-	20
Sponsorships and social lotteries which cannot be considered pure donations	1,275	-	1,275
Indoor Training	292	-	292
<b>Total from other activities</b>	<b>8,933</b>	<b>-</b>	<b>8,933</b>

## Gowerton Cricket Club

Detailed analysis of income and expenditure for the period from 26 February 2020 to 30 September 2020 as required by the SORP 2015

### 17 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		£	£	£
Bank Interest Receivable		4	-	4
<b>Total investment income</b>	<b>A4</b>	<b>4</b>	<b>-</b>	<b>4</b>

### 18 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		£	£	£
<i>Current Year</i>				
Ground		3,484	-	3,484
Playing expenses		2,018	-	2,018
<b>Total direct spending</b>	<b>B2a</b>	<b>5,502</b>	<b>-</b>	<b>5,502</b>

### 19 Support costs for charitable activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		£	£	£
<i>Current Year</i>				
<b>Premises Expenses</b>				
Light heat and power		589	-	589
Premises repairs, renewals and maintenance		1,050	-	1,050
<b>Administrative overheads</b>				
Stationery and printing		333	-	333
Levies and affiliation fees		620	-	620
Software licences and expenses		245	-	245
Health and safety costs		785	-	785
Advertising and marketing		114	-	114
Sundry expenses		395	-	395
<b>Financial costs</b>				
Bank charges		207	-	207
Depreciation & Amortisation in total for period		272	-	272
<b>Support costs before reallocation</b>		<b>4,610</b>	<b>-</b>	<b>4,610</b>
<b>Less support costs reallocated to specific activities</b>				
To non charitable costs		(4,610)	-	(4,610)

The basis of allocation of costs between activities is described under accounting policies

## Gowerton Cricket Club

Detailed analysis of income and expenditure for the period from 26 February 2020 to 30 September 2020 as required by the SORP 2015

### 20 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		£	£	£
Total direct spending	<b>B2a</b>	5,502	-	5,502
<b>Total charitable expenditure</b>	<b>B2</b>	<u>5,502</u>	<u>-</u>	<u>5,502</u>

### 21 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		£	£	£
Fundraising publicity & marketing		709	-	709
Cost of fundraising activities		289	-	289
Costs of non primary purpose trading		2,461	-	2,461
<b>Total fundraising costs</b>	<b>B1</b>	<u>3,459</u>	<u>-</u>	<u>3,459</u>

### 22 Other trading expenditure unrelated to fundraising or charitable activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		£	£	£
Reallocated from support costs		4,610	-	4,610
<b>Non charity expenditure</b>	<b>B3b</b>	<u>4,610</u>	<u>-</u>	<u>4,610</u>

### 23 Total of other expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		£	£	£
Non charity expenditure		4,610	-	4,610
<b>Total other expenditure</b>	<b>B3</b>	<u>4,610</u>	<u>-</u>	<u>4,610</u>