

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/>	
Total Funds	109,936
<hr/>	

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

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 :-

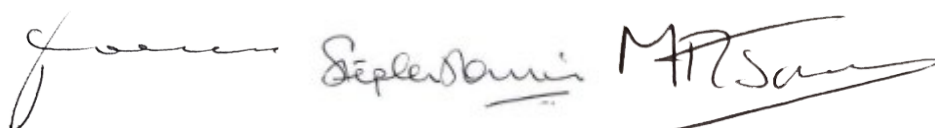
- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the 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 £
Income & Endowments from:					
Donations & Legacies	15	A1	103,092	11,478	114,570
Other trading activities	16	A3	8,933	-	8,933
Investments	17	A4	4	-	4
Total income		A	112,029	11,478	123,507
Expenditure on:					
Raising funds	21	B1	3,459	-	3,459
Charitable activities	18	B2	5,502	-	5,502
Other	19	B3	4,610	-	4,610
Total expenditure		B	13,571	-	13,571
Net income for the year			98,458	11,478	109,936
Net income after transfers		A-B-C	98,458	11,478	109,936
Other recognised gains/(losses)					
Costs of fundamental reorganisation or restructuring		D3			-
Extraordinary items		D3			-
Net movement in funds			98,458	11,478	109,936
Reconciliation of funds:-		E			
Total funds carried forward			98,458	11,478	109,936

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

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

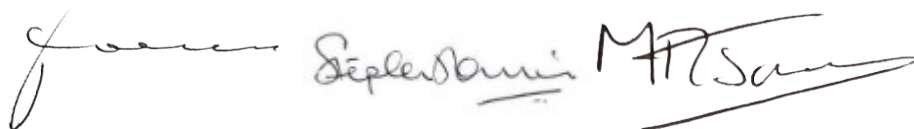
		SORP Note Ref	30/9/20 £
Fixed assets		A	
Tangible assets	5	A2	81,749
Current assets		B	
Stocks	6	B1	196
Debtors	7	B2	2,250
Cash at bank and in hand		B4	34,286
Total current assets			36,732
Creditors: amounts falling due within one year	8	C1	(645)
Creditors: amounts falling due more than one year	8	C1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

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	<u>272</u>
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5 Tangible fixed assets

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

Gowerton Cricket Club

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

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

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

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

9 Income and Expenditure account summary	2020
	£
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
Total unrestricted and designated funds	98,458	-	98,458
<i>Restricted funds:-</i>			
Masters Account	11,478	-	11,478
Total restricted funds	11,478	-	11,478
Total charity funds	109,936	-	109,936

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
	123,507	(13,571)	-	109,936

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 classsified 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 £
Revenue grants from government and public bodies			
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
Total public sector revenue grants	9,812	-	9,812

	Current year Unrestricted Funds £	Current year Restricted Funds £	Current year Total Funds £
Sponsorship			
General Sponsorship	1,504	-	1,504
Ball Sponsorship	235	-	235
Match Sponsors	355	-	355
Advertising	555	-	555
Kit Sponsorship	890	-	890

Total sponsorship income	3,539	-	3,539
	Current year Unrestricted Funds £	Current year Restricted Funds £	Current year Total Funds £
Membership subscriptions as donations	5,550	-	5,550

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 £
Net assets acquired from Gowerton CC			
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)
Total Net assets acquired from Gowerton CC	84,191	11,478	95,669

Total Donations, Grants and Legacies	A1	103,092	11,478	114,570
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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
Total from other activities	8,933	-	8,933

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
Total investment income	A4	4	-	4

18 Expenditure on charitable activities - Direct spending

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

19 Support costs for charitable activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		£	£	£
Current Year				
Premises Expenses				
Light heat and power		589	-	589
Premises repairs, renewals and maintenance		1,050	-	1,050
Administrative overheads				
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
Financial costs				
Bank charges		207	-	207
Depreciation & Amortisation in total for period		272	-	272
Support costs before reallocation		4,610	-	4,610
Less support costs reallocated to specific activities				
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	B2a	5,502	-	5,502
Total charitable expenditure	B2	<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
Total fundraising costs	B1	<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
Non charity expenditure	B3b	<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
Total other expenditure	B3	<u>4,610</u>	<u>-</u>	<u>4,610</u>