

**BERWICK CRICKET AND SPORTS CLUB**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

# BERWICK CRICKET AND SPORTS CLUB

## BUSINESS INFORMATION

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### Accountants

Greaves West & Ayre  
17 Walkergate  
Berwick-upon-Tweed  
Northumberland  
TD15 1DJ

### Business address

Pier Fields  
Berwick upon Tweed

### Bankers

Bank of Scotland  
61 Hide Hill (Berwick Branch)  
Berwick upon Tweed  
Northumberland  
TD15 1EN

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# BERWICK CRICKET AND SPORTS CLUB

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# **BERWICK CRICKET AND SPORTS CLUB**

## **CLIENT APPROVAL CERTIFICATE**

### **ON THE UNAUDITED ACCOUNTS OF BERWICK CRICKET AND SPORTS CLUB**

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In accordance with the engagement letter dated 15 May 2018 between myself and Greaves West & Ayre, I approve the financial statements for the year ended 30 September 2021 which comprise the Trading and Profit and Loss Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the financial statements and for providing Greaves West & Ayre with all information and explanations necessary for their compilation.

19 November 2021

# **BERWICK CRICKET AND SPORTS CLUB**

## **CHARTERED ACCOUNTANTS' REPORT TO THE PROPRIETOR ON THE UNAUDITED ACCOUNTS OF BERWICK CRICKET AND SPORTS CLUB**

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In accordance with the engagement letter dated 15 May 2018, we have prepared for your approval the accounts of Berwick Cricket and Sports Club for the year, set out on pages 3 to 7 from the entity's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance/>.

This report is made solely to you, in accordance with the terms of our engagement letter dated 15 May 2018. Our work has been undertaken solely to prepare for your approval the accounts of Berwick Cricket and Sports Club and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release TECH08/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you, for our work or for this report.

You have approved the accounts for the year and have acknowledged your responsibility for them and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.

Greaves West & Ayre  
Chartered Accountants  
17 Walkergate  
Berwick-upon-Tweed  
Northumberland  
TD15 1DJ

19 November 2021

# BERWICK CRICKET AND SPORTS CLUB

## BAR INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 30 SEPTEMBER 2021*

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|                                  | 2021<br>£           | 2020<br>£         |
|----------------------------------|---------------------|-------------------|
| <b>Bar Account</b>               |                     |                   |
| Sales                            | 7,305               | 1,510             |
| Purchases                        | 3,816               | 1,077             |
| <b>Gross Profit for the Year</b> | <u><u>3,489</u></u> | <u><u>433</u></u> |

# BERWICK CRICKET AND SPORTS CLUB

## GENERAL INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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|                                        | 2021     | 2020     |
|----------------------------------------|----------|----------|
| £                                      | £        | £        |
| <b>Income</b>                          |          |          |
| Gross Profit/(Loss) from Bar Account   | 3,489    | 433      |
| Player subscriptions                   | 230      | 400      |
| VP Donations                           | 130      | 383      |
| Sponsorship, advertising etc           | 2,390    | -        |
| Players match levies                   | 1,645    | 1,325    |
| Sport England & NCC COVID grants       | 4,951    | 12,076   |
| 175th Anniversary dinner income        | -        | 21,824   |
| Junior training levies                 | 290      | 20       |
| One off donations, legacies and grants | 2,951    | 2,045    |
| Letter draw income                     | 1,547    | -        |
| All Stars income                       | 222      | 100      |
|                                        | <hr/>    | <hr/>    |
|                                        | 17,845   | 38,606   |
| <br><b>Administrative Expenses</b>     |          |          |
| Rent                                   | 250      | 250      |
| Licences                               | 163      | 231      |
| Rates                                  | 434      | 180      |
| Insurances                             | 1,038    | 1,004    |
| Heat and light                         | 324      | 579      |
| Repairs and maintenance                | 931      | 725      |
| Machine repairs etc                    | 1,426    | 1,350    |
| Playing equipment etc                  | 1,628    | 608      |
| Legal fees                             | -        | 375      |
| Credit card charges                    | 92       | -        |
| Fines etc                              | -        | 135      |
| Letter draw prizes                     | 1,000    | -        |
| Frogbox streaming charges              | 69       | -        |
| Affiliation and umpire fees            | 1,057    | 390      |
| 175th Anniversary dinner costs/profit  | -        | 21,824   |
| Ground maintenance costs               | 1,657    | 2,061    |
| Sponsorship costs etc                  | 394      | 154      |
| Coaching costs etc                     | -        | 180      |
| Trophies etc                           | 38       | 152      |
| Bad Debt write off                     | 1,120    | 70       |
|                                        | <hr/>    | <hr/>    |
|                                        | (11,621) | (30,268) |
| <br><b>Balance Carried Forward</b>     | <hr/>    | <hr/>    |
|                                        | 6,224    | 8,338    |

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# BERWICK CRICKET AND SPORTS CLUB

## GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

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|                                  | £       | 2021<br>£    | £       | 2020<br>£    |
|----------------------------------|---------|--------------|---------|--------------|
| <b>Balance Brought Forward</b>   |         | 6,224        |         | 8,338        |
| <b>Depreciation</b>              |         |              |         |              |
| Property improvements            | 2,945   |              | 2,664   |              |
| Plant and machinery              | 5,122   |              | 4,273   |              |
| Less: Grant amortisation release | (6,119) |              | (5,062) |              |
|                                  |         | (1,948)      |         | (1,875)      |
| <b>Operating Profit</b>          |         | <b>4,276</b> |         | <b>6,463</b> |

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# BERWICK CRICKET AND SPORTS CLUB

## BALANCE SHEET

AS AT 30 SEPTEMBER 2021

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|                                              | Notes | 2021<br>£     | £             | 2020<br>£     | £             |
|----------------------------------------------|-------|---------------|---------------|---------------|---------------|
| <b>Fixed assets</b>                          |       |               |               |               |               |
| Tangible assets                              | 1     |               | 21,227        |               | 18,943        |
| <b>Current assets</b>                        |       |               |               |               |               |
| Stocks                                       |       | 350           |               | 1,873         |               |
| Debtors                                      |       | 502           |               | 1,119         |               |
| Prepayments                                  |       | 846           |               | 548           |               |
| Cash at bank and in hand                     |       | 31,414        |               | 15,053        |               |
|                                              |       | <u>33,112</u> |               | <u>18,593</u> |               |
| <b>Current liabilities</b>                   |       |               |               |               |               |
| Amounts received on account                  |       | 1,320         |               | 3,170         |               |
| Creditors                                    |       | 2,235         |               | 2,541         |               |
| Grant amortisation reserve                   |       | 30,110        |               | 15,429        |               |
|                                              |       | <u>33,665</u> |               | <u>21,140</u> |               |
| <b>Net current liabilities</b>               |       |               | (553)         |               | (2,547)       |
| <b>Total assets less current liabilities</b> |       |               | <u>20,674</u> |               | <u>16,396</u> |
| <b>Capital account</b>                       |       |               |               |               |               |
| At 1 October 2020                            |       |               | 16,398        |               | 9,933         |
| Profit for the year                          |       |               | 4,276         |               | 6,463         |
|                                              |       |               | <u>20,674</u> |               | <u>16,396</u> |

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# BERWICK CRICKET AND SPORTS CLUB

## NOTES TO THE ACCOUNTS

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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### 1 Tangible fixed assets

|                       | Property<br>Improvements<br>£ | Plant and<br>Machinery<br>£ | Cricket<br>equipment<br>£ | Crockery,<br>Cutlery Etc.<br>£ | Total<br>£ |
|-----------------------|-------------------------------|-----------------------------|---------------------------|--------------------------------|------------|
| <b>Cost</b>           |                               |                             |                           |                                |            |
| At 1 October 2020     | 13,134                        | 42,169                      | 40                        | 364                            | 55,707     |
| Additions             | 2,831                         | 7,521                       | -                         | -                              | 10,352     |
|                       | <hr/>                         | <hr/>                       | <hr/>                     | <hr/>                          | <hr/>      |
| At 30 September 2021  | 15,965                        | 49,690                      | 40                        | 364                            | 66,059     |
|                       | <hr/>                         | <hr/>                       | <hr/>                     | <hr/>                          | <hr/>      |
| <b>Depreciation</b>   |                               |                             |                           |                                |            |
| At 1 October 2020     | 3,116                         | 33,245                      | 40                        | 364                            | 36,765     |
| Charge for the year   | 2,945                         | 5,122                       | -                         | -                              | 8,067      |
|                       | <hr/>                         | <hr/>                       | <hr/>                     | <hr/>                          | <hr/>      |
| At 30 September 2021  | 6,061                         | 38,367                      | 40                        | 364                            | 44,832     |
|                       | <hr/>                         | <hr/>                       | <hr/>                     | <hr/>                          | <hr/>      |
| <b>Net book value</b> |                               |                             |                           |                                |            |
| At 30 September 2021  | 9,904                         | 11,323                      | -                         | -                              | 21,227     |
|                       | <hr/>                         | <hr/>                       | <hr/>                     | <hr/>                          | <hr/>      |
| At 30 September 2020  | 10,019                        | 8,924                       | -                         | -                              | 18,943     |
|                       | <hr/>                         | <hr/>                       | <hr/>                     | <hr/>                          | <hr/>      |