

BERWICK CRICKET AND SPORTS CLUB
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

BERWICK CRICKET AND SPORTS CLUB

BUSINESS INFORMATION

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

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

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 2022 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.

30 November 2022

BERWICK CRICKET AND SPORTS CLUB

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

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

30 November 2022

BERWICK CRICKET AND SPORTS CLUB

BAR INCOME AND EXPENDITURE ACCOUNT ***FOR THE YEAR ENDED 30 SEPTEMBER 2022***

	2022 £	2021 £
Bar Account		
Sales	4,611	7,305
Purchases	1,370	3,816
Gross Profit for the Year	3,241	3,489

BERWICK CRICKET AND SPORTS CLUB

GENERAL INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

	£	2022 £	£	2021 £
Income				
Gross Profit/(Loss) from Bar Account		3,241		3,489
Player subscriptions		260		230
VP Donations		260		130
Sponsorship, advertising etc		2,660		2,390
Players match levies		1,240		1,645
Annual dinner surplus		834		-
Seniors training levies		475		-
Sport England & NCC COVID grants		-		4,951
Bank interest		2		-
Junior training levies		739		290
One off donations, legacies and grants		3,311		2,951
Letter draw income		854		1,547
All Stars income		418		402
		14,294		18,025
Administrative Expenses				
Rent	250		250	
Licences	164		163	
Rates	431		434	
Insurances	1,112		1,038	
Heat and light	495		324	
Repairs and maintenance	879		931	
Machine repairs etc	2,895		1,426	
Playing equipment etc	1,349		1,628	
Legal fees	345		-	
Overseas player costs	4,066		-	
Credit card charges	77		92	
Fines etc	45		-	
Letter draw prizes	800		1,000	
Frogbox streaming charges	269		69	
Affiliation, umpire fees, scorers costs etc	2,336		1,057	
Hire of sports hall	473		-	
Ground maintenance costs	2,173		1,657	
Sponsorship costs etc	-		394	
Coaching costs etc	450		-	
Trophies etc	299		38	
All Stars expenses	109		180	
Fundraising expenses	1,162		-	
Bad Debt write off	-		1,120	
		(20,179)		(11,801)
Balance Carried Forward				
		(5,885)		6,224

BERWICK CRICKET AND SPORTS CLUB

GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

	£	2022 £	£	2021 £
Balance Brought Forward		(5,885)		6,224
Depreciation				
Property improvements	3,230		2,945	
Plant and machinery	5,186		5,122	
Less: Grant amortisation release	(7,126)		(6,119)	
		(1,290)		(1,948)
Operating (Loss)/Profit		(7,175)		4,276

BERWICK CRICKET AND SPORTS CLUB

BALANCE SHEET

AS AT 30 SEPTEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	1		25,821		21,227
Current assets					
Stocks		350		350	
Debtors		1		502	
Prepayments		932		846	
Cash at bank and in hand		37,657		31,414	
		<u>38,940</u>		<u>33,112</u>	
Current liabilities					
Amounts received on account		1,320		1,320	
Creditors		2,407		2,235	
Grant amortisation reserve		47,534		30,110	
		<u>51,261</u>		<u>33,665</u>	
Net current liabilities			(12,321)		(553)
Total assets less current liabilities			<u>13,500</u>		<u>20,674</u>
Capital account					
At 1 October 2021			20,675		16,398
(Loss)/Profit for the year			<u>(7,175)</u>		<u>4,276</u>
			<u>13,500</u>		<u>20,674</u>

BERWICK CRICKET AND SPORTS CLUB

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Tangible fixed assets

	Property Improvements £	Plant and Machinery £	Cricket equipment £	Crockery, Cutlery Etc. £	Total £
Cost					
At 1 October 2021	15,966	49,690	40	364	66,060
Additions	-	13,009	-	-	13,009
At 30 September 2022	15,966	62,699	40	364	79,069
Depreciation					
At 1 October 2021	6,061	38,367	40	364	44,832
Charge for the year	3,230	5,186	-	-	8,416
At 30 September 2022	9,291	43,553	40	364	53,248
Net book value					
At 30 September 2022	6,675	19,146	-	-	25,821
At 30 September 2021	9,904	11,323	-	-	21,227