

BERWICK CRICKET AND SPORTS CLUB
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

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 2023 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.

29 November 2023

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

29 November 2023

BERWICK CRICKET AND SPORTS CLUB

BAR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2023

	2023 £	2022 £
Bar Account		
Sales	3,993	4,611
Purchases	1,906	1,370
Gross Profit for the Year	2,087	3,241

BERWICK CRICKET AND SPORTS CLUB

GENERAL INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

	£	2023 £	£	2022 £
Income				
Gross Profit/(Loss) from Bar Account		2,087		3,241
Player subscriptions		180		260
VP Donations		-		260
Sponsorship, advertising etc		1,050		2,660
Players match levies		1,583		1,240
Annual dinner surplus		1,420		834
Seniors training levies		2		475
Bank interest		114		2
Junior training levies		411		739
One off donations, legacies and grants		2,312		3,311
Letter draw income		451		854
All Stars income		450		418
		10,060		14,294
 Administrative Expenses				
Rent	250		250	
Licences	164		164	
Rates	486		431	
Insurances	1,195		1,112	
Heat and light	485		495	
Repairs and maintenance	640		879	
Machine repairs etc	1,412		2,895	
Playing equipment etc	1,690		1,349	
Legal fees	-		345	
Overseas player costs	4,146		4,066	
Credit card charges	81		77	
Fines etc	-		45	
Letter draw prizes	-		800	
Frogbox streaming charges	251		269	
Affiliation, umpire fees, scorers costs etc	2,464		2,336	
Hire of sports hall	-		473	
Ground maintenance costs	1,760		2,173	
Coaching costs etc	-		450	
Trophies etc	243		299	
All Stars expenses	262		109	
Fundraising expenses	-		1,162	
		(15,529)		(20,179)
 Balance Carried Forward				
		(5,469)		(5,885)

BERWICK CRICKET AND SPORTS CLUB

GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

	£	2023 £	£	2022 £
Balance Brought Forward		(5,469)		(5,885)
Depreciation				
Property improvements	2,955		3,230	
Plant and machinery	7,522		5,186	
Less: Grant amortisation release	(9,293)		(7,126)	
		<u>(1,184)</u>		<u>(1,290)</u>
Operating Loss		<u>(6,653)</u>		<u>(7,175)</u>

BERWICK CRICKET AND SPORTS CLUB

BALANCE SHEET

AS AT 30 SEPTEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	1		29,309		25,821
Current assets					
Stocks		301		351	
Prepayments		918		932	
Cash at bank and in hand		25,436		37,657	
		<u>26,655</u>		<u>38,940</u>	
Current liabilities					
Amounts received on account		-		1,320	
Creditors		3,376		2,407	
Grant amortisation reserve		45,741		47,534	
		<u>49,117</u>		<u>51,261</u>	
Net current liabilities			(22,462)		(12,321)
Total assets less current liabilities			<u>6,847</u>		<u>13,500</u>
Capital account					
At 1 October 2022			13,500		20,675
Loss for the year			(6,653)		(7,175)
			<u>6,847</u>		<u>13,500</u>

BERWICK CRICKET AND SPORTS CLUB

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Tangible fixed assets

	Property Improvements £	Plant and Machinery £	Cricket equipment £	Crockery, Cutlery Etc. £	Total £
Cost					
At 1 October 2022	15,966	62,699	40	364	79,069
Additions	-	13,964	-	-	13,964
	<u>15,966</u>	<u>76,663</u>	<u>40</u>	<u>364</u>	<u>93,033</u>
At 30 September 2023	15,966	76,663	40	364	93,033
Depreciation					
At 1 October 2022	9,291	43,552	40	364	53,247
Charge for the year	2,955	7,522	-	-	10,477
	<u>12,246</u>	<u>51,074</u>	<u>40</u>	<u>364</u>	<u>63,724</u>
At 30 September 2023	12,246	51,074	40	364	63,724
Net book value					
At 30 September 2023	<u>3,720</u>	<u>25,589</u>	<u>-</u>	<u>-</u>	<u>29,309</u>
At 30 September 2022	<u>6,675</u>	<u>19,146</u>	<u>-</u>	<u>-</u>	<u>25,821</u>