

BERWICK CRICKET AND SPORTS CLUB
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

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 2024 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.

12 November 2024

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

12 November 2024

BERWICK CRICKET AND SPORTS CLUB

BAR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2024

	2024 £	2023 £
Bar Account		
Sales	4,511	3,993
Purchases	2,108	1,906
Gross Profit for the Year	2,403	2,087

BERWICK CRICKET AND SPORTS CLUB

GENERAL INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	£	2024 £	£	2023 £
Income				
Gross Profit/(Loss) from Bar Account		2,403		2,087
Player subscriptions		180		180
Sponsorship, advertising etc		5,319		1,050
Players match levies		1,445		1,583
Annual dinner surplus		813		1,420
Seniors training levies		201		2
Bank interest		159		114
MCC fixture day surplus		690		-
Junior training levies		194		411
One off donations, legacies and grants		4,126		2,312
Letter draw income		-		451
All Stars income		1,531		450
		17,061		10,060
Administrative Expenses				
Rent	250		250	
Licences	169		164	
Rates	453		486	
Insurances	669		1,195	
Heat and light	500		485	
Repairs and maintenance	617		640	
Machine repairs etc	1,108		1,412	
Playing equipment etc	2,426		1,690	
Overseas player costs	2,019		4,146	
Credit card charges	187		81	
Frogbox streaming charges	188		251	
Affiliation, umpire fees, scorers costs etc	2,088		2,464	
Hire of sports hall	300		-	
Ground maintenance costs	2,103		1,760	
Trophies etc	107		243	
All Stars expenses	272		262	
		(13,456)		(15,529)
Balance Carried Forward				
		3,605		(5,469)

BERWICK CRICKET AND SPORTS CLUB

GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	£	2024 £	£	2023 £
Balance Brought Forward		3,605		(5,469)
Depreciation				
Property improvements	3,404		2,955	
Plant and machinery	7,304		7,522	
Less: Grant amortisation release	(10,409)		(9,293)	
		(299)		(1,184)
Operating Profit/(Loss)		3,306		(6,653)

BERWICK CRICKET AND SPORTS CLUB

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	1		24,600		29,309
Current assets					
Stocks		400		301	
Debtors		2,369		-	
Prepayments		66		918	
Cash at bank and in hand		27,655		25,436	
		<u>30,490</u>		<u>26,655</u>	
Current liabilities					
Creditors		11,605		3,376	
Grant amortisation reserve		33,332		45,741	
		<u>44,937</u>		<u>49,117</u>	
Net current liabilities			(14,447)		(22,462)
Total assets less current liabilities			<u>10,153</u>		<u>6,847</u>
Capital account					
At 1 October 2023			6,847		13,500
Profit/(Loss) for the year			3,306		(6,653)
			<u>10,153</u>		<u>6,847</u>

BERWICK CRICKET AND SPORTS CLUB

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Tangible fixed assets

	Property Improvements £	Plant and Machinery £	Cricket equipment £	Crockery, Cutlery Etc. £	Total £
Cost					
At 1 October 2023	15,966	76,663	40	364	93,033
Additions	4,425	1,574	-	-	5,999
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2024	20,391	78,237	40	364	99,032
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation					
At 1 October 2023	12,522	50,798	40	364	63,724
Charge for the year	3,404	7,304	-	-	10,708
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2024	15,926	58,102	40	364	74,432
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value					
At 30 September 2024	4,465	20,135	-	-	24,600
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2023	3,720	25,589	-	-	29,309
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>