

Frinton-on-Sea Cricket Club CIO
A Charitable Incorporated Organisation
Charity Number 1189093
Unaudited Financial Statements
Year Ended 30 April 2022

Frinton-on-Sea Cricket Club CIO

Trustees Report

Year Ended 30 April 2022

The trustees are pleased to present their report together with the financial statements for the period ending 30 April 2022.

Objectives and activities

The primary purpose of the charity is the promotion of community participation in healthy recreation by the provision of facilities for playing cricket.

We continue to raise funds and use those funds to further the objectives of the charity.

Achievement and performance

Financial review

- The main achievement was the installation of an outdoor 3 lane practice net. The entire funding of this project came from donations from members and the wider community.
- The club passed the full accreditation under the ECB's new safe hands management system.
- Competitive cricket returned, although the previous year's disruption did have a significant impact on player availability. The 1st XI had a disappointing season as defending champions of the East Anglian Premier League, the 2nd XI were relegated from division 2 of the Two Counties League and the 3rd XI were withdrawn from the league before the season started.
- The Sunday XI is utilised to give more youth players experience of playing senior cricket.
- The Ladies XI competed in the Two Counties T20 East league
- Youth training was extremely well attended, with 80 to 100 children at most sessions.
- Despite the challenging conditions during and post the pandemic, the CIO has maintained a positive cashflow and the profits have been invested in the club's fabric. New projects are in motion for the future including a second pitch, a paved patio in front of the pavilion, a new scoreboard, pitch vision and central heating. All of these projects should be completed during the next financial year.

Structure governance and management

Frinton on Sea was established as a foundation CIO on 16 April 2020 and registered with the Charity Commission (registration number 1189903). On 1 March 2020 the assets and activities of the unincorporated club of the same name were transferred to the CIO.

Frinton-on-Sea Cricket Club CIO

Trustees Report

Year Ended 30 April 2022

The Trustees who served during the year up to the date of the signature of the financial statements were:

Paul S Kendall	Chair
Christopher JR Caden	
Anthony J Blake	
Russell N Everson	
Keith Hockridge	
Christopher J Armstrong	

The charity has six Trustees. The charity's constitution states that the charity, at any one time, must have no fewer than three and no more than eight Trustees. Additional Trustees must be appointed by a resolution passed at a properly convened meeting of the charity Trustees. In selecting individuals for appointment as charity Trustees, the charity Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

All new Trustees will be provided with copies of:

- The CIO's constitution
- The CIO's latest Trustees' Annual Report and statement of accounts

Approved by the trustees



Paul S Kendall
Chair
Date: 26/01/2023

Frinton-on-Sea Cricket Club CIO
Trustees Responsibilities
Year Ended 30 April 2022

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Frinton-on-Sea Cricket Club CIO
Independent Examiners Report
Year Ended 30 April 2022

Independent Examiner's Report to the Trustees of Frinton-On-Sea Cricket Club

I report to the trustees on my examination of the accounts of Frinton-On-Sea Cricket Club CIO ('the charity') for the period ended 30 April 2022 which comprise the summary of receipts and payments and the statement of assets and liabilities.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no audit opinion on the accounts and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm 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 section 130 of
- the accounts do not accord with those records.
- 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 accounts to be reached.

Simon Pinion FCA FCCA
Independent examiner
Scrutton Bland LLP
820 The Crescent, Colchester Business Park, Colchester, CO4 9YQ
Date: 26.01.23



Frinton-on-Sea Cricket Club CIO
Financial Activities
Year Ended 30 April 2022

	Nets Refurbishment Fund	Scoreboard Fund	Anne Hockridge Fund	Undesignated Funds	Total	30-Apr-21
Receipts						
Anne Hockridge Donation			25,000		25,000	-
Bar Lease and Services				15,200	15,200	-
Ben Waters Music Night				2,500	2,500	-
Cricket Week - Drink Sales				1,933	1,933	-
Cricket Week - Food Sales				45,277	45,277	-
Cricket Week - Other income				6,394	6,394	-
Donations - Bar				100	100	3,424
Donations - General				33,404	33,404	4,078
Donations - Nets	19,000				19,000	48,188
Donations - scoreboard		6,000			6,000	
Entertainment / Food Function Income				3,271	3,271	-
FCC Book Income				1,427	1,427	-
Gents Dinner				12,983	12,983	-
Gift Aid				8,247	8,247	-
Kit Cricket Ops Income				1,273	1,273	-
Membership Subscriptions Income				17,995	17,995	12,681
Music Night 2022				1,502	1,502	-
Sponsorship				15,579	15,579	-
Total Receipts	19,000	6,000	25,000	167,085	217,085	68,371
Payments						
165 Club Expense				4,365	4,365	570
Accounting Fees				3,761	3,761	415
Advertising/Promotional				1,469	1,469	-
Affiliation Fees				125	125	-
Bank Charges				351	351	17
Bar Refurbishment				-	-	1,361
Building Expenses				3,404	3,404	-
Catering expenses				3,301	3,301	100
Cleaning				277	277	-
Coaching				13,723	13,723	7,729
Cricket Ops				16,458	16,458	7,599
Cricket Week - Food Expenses				35,420	35,420	-
Cricket Week - Other Expenses				11,128	11,128	-
EVO Card Machine Charges				-	-	26
FCC Book				3,202	3,202	-
Fixture Ad Card Costs				1,302	1,302	-
Food & Drink Expenses				257	257	-
Gas & Electricity - Utilities				9,408	9,408	2,119
Gents Dinner Expenses				7,177	7,177	-
Ground Maintenance				14,245	14,245	387
HM Revenue & Customs (VAT) Expense				1,702	1,702	-
Insurances				2,771	2,771	220
Legal Fees				-	-	292
Licences				184	184	35
Music Night 2022 Expenses				1,200	1,200	-
Nets Expenses	292			-	292	-
Pension				425	425	66
Taxes				1,978	1,978	279
Wages - Ground				16,575	16,575	3,250
Wages - Players				12,950	12,950	975
Total Payroll Expenses	-	-	-	31,928	31,928	4,570
Players Costs				1,098	1,098	-
Printing, Postage and Stationery				47	47	-
Repair and maintenance				8,975	8,975	44
Satellite TV				230	230	-
Sundry Expenses				179	179	-
Telephone				120	120	39
Travel and Accommodation				4,569	4,569	-
Umpire				485	485	-
Water & Waste - Utilities				1,954	1,954	434
Depreciation				5,119	5,119	221
Total Payments	292	-	-	189,934	190,226	26,178
Net Operating Income	18,708	6,000	25,000	(22,849)	26,859	42,193
Other Income						
165 Club Income				8,005	8,005	835
Fixture Ad Card & Boundary Boards Income				6,945	6,945	1,908
Government Grant				1,250	1,250	-
Insurance Claims				10,882	10,882	-
Other miscellaneous income				-	-	2,500
Sight Screens				2,000	2,000	-
Sundry Income				72	72	29
Total Other Income	-	-	-	29,154	29,154	5,272
Net Other Income	-	-	-	29,154	29,154	5,272
Net Surplus	18,708	6,000	25,000	6,305	56,013	47,465
Funds expended	(48,377)	-	-	48,377	-	-

Frinton-on-Sea Cricket Club CIO
Financial Activities
Year Ended 30 April 2022

	Nets Refurbishment Fund	Scoreboard Fund	Anne Hockridge Fund	Undesignated Funds	Total	30-Apr-21
Funds for year	(29,669)	6,000	25,000	54,682	56,013	47,465
Funds b/fwd	48,188	-	-	(723)	47,465	-
Funds transferred	(18,519)	-		18,519		
Funds c/fwd	-	6,000	25,000	72,478	103,478	47,465

Frinton-on-Sea Cricket Club CIO
Balance Sheet
As of 30 April 2022

	Club Improvement Fund	Scoreboard Fund	Anne Hockridge Fund	Undesignated Funds	Total	30-Apr-21
Fixed Asset						
Land and Buildings	10,000		-	210,213	220,213	220,213
Nets	-		-	44,773	44,773	
Fixtures and Fittings	-		-	5,413	5,413	5,078
Total Fixed Asset	10,000			260,399	270,399	225,291
Cash at bank and in hand						
Bank	-	6,000	25,000	18,571	49,571	49,480
Old Lloyds Bank account	-	-	-	5,014	5,014	5,035
Petty Cash	-	-	-	-	-	703
Total Cash at bank and in hand	-	6,000	25,000	23,585	54,585	55,218
Current Assets						
Bar Loan A/c	-	-	-	10,214	10,214	59
Cash Advance on Wages	-	-	-	-	-	421
Total Current Assets	-	-	-	10,214	10,214	480
Net current assets	-	6,000	25,000	33,799	64,799	55,698
Creditors: amounts falling due within one year						
Current Liabilities						
Payroll Liabilities						
HMRC	-	-	-	-	-	391
Pension	-	-	-	-	-	77
Total Payroll Liabilities	-	-	-	-	-	468
VAT Control			-	770	770	2,106
Total Current Liabilities	-	-	-	770	770	2,574
Total Creditors: amounts falling due within one year	-	-	-	770	770	2,574
Net current assets (liabilities)	-	6,000	25,000	33,029	64,029	53,124
Total assets less current liabilities	10,000	6,000	25,000	293,428	334,428	278,415
Total net assets (liabilities)	10,000	6,000	25,000	293,428	334,428	278,415
Charity funds						
Retained Earnings						
Nets fund					-	48,188
Club Improvements Fund	10,000				10,000	10,000
Scoreboard Fund		6,000			6,000	-
Anne Hockridge Fund			25,000		25,000	-
Merged Undesignated Funds				220,950	220,950	220,950
Undesignated Funds				72,478	72,478	(723)
Total Charity funds	10,000	6,000	25,000	293,428	334,428	278,415

Frinton-on-Sea Cricket Club CIO
Notes to the accounts
Year Ended 30 April 2022

1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document and the Charities SORP "Accounting and Reporting by Charities"

2 Charity Merger

On 1 March 2021 the charity was merged with the activities of Frinton On Sea Cricket Club, an unincorporated unregistered charitable trust.

In accordance with the requirements of the SORP, the accounts are presented as if the assets, liabilities and funds of the merged charity had always been part of the new entity.

3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and Buildings	Not depreciated
Fixtures and fittings	25% Reducing balance
Nets	10% straight line

4 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

Government grants

The company received grants under the local authority Covid grants scheme.

Income under these schemes is classified as a government grant and is accounted for under IAS 20 Government Grants. Such grants are recognised in the Profit and Loss Account in the year in which associated costs for which the grants are intended to compensate are incurred. The grant income is reported as 'Other income' in the Profit and Loss Account.