

**Frinton-on-Sea Cricket Club CIO**  
**A Charitable Incorporated Organisation**  
***Charity Number 1189093***  
**Unaudited Financial Statements**  
**Year Ended 30 April 2023**

# **Frinton-on-Sea Cricket Club CIO**

## **Trustees Report**

**Year Ended 30 April 2023**

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The trustees are pleased to present their report together with the financial statements for the period ending 30 April 2023.

### **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**

- Our scoring facility had a major overhaul with the installation of a new digital scoreboard and video camera. Matches are now recorded and live footage can be broadcast via YouTube.
- A new paved patio was laid to the front of the pavilion.
- Central heating was installed throughout the pavilion.
- Two large water butts and a new pump were installed to harvest rain water from the entire roof of the changing rooms.
- The showers in the changing room were upgraded to make them more energy efficient.
- The 1st XI finished 10th in the East Anglian Premier League and the 2nd XI finished 5th in division 3 of the Two Counties League. After withdrawing from the Two Counties League last season, increased player availability enabled the 3rd XI to be reinstated to division 9. They finished 5th.
- The Sunday XI continues to give more youth players experience of playing senior cricket.
- The Ladies XI won the Two Counties T20 East league.
- Youth training was well attended, with 60 to 80 children at most sessions.
- Work started on a second pitch which will continue throughout the year. This will allow the 3rd team to play their home fixtures at the club and help to expand youth cricket.
- The CIO continues to maintain a positive cashflow and the profits have been invested in the club's fabric. New projects are in motion for the future including ongoing development of the second pitch and converting the outdoor 3 lane practice net to an indoor facility.

#### **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 2023

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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



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Paul Kendall (Sep 15, 2023 14:36 GMT+1)

Paul S Kendall

Chair

Date:

**Frinton-on-Sea Cricket Club CIO**  
**Trustees Responsibilities**  
Year Ended 30 April 2023

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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 2023

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**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 2023 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.

**Frinton-on-Sea Cricket Club CIO**  
**Independent Examiners Report**  
Year Ended 30 April 2023

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**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 Act; or
- 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: 09/18/2023



**Frinton-on-Sea Cricket Club CIO**  
**Financial Activities**  
Year Ended 30 April 2023

	Scoreboard Fund	Anne Hockridge Fund	Furniture Fund	Undesignated Funds	Total	30-Apr-22
<b>Receipts</b>						
Aggers Dinner				6,525	6,525	-
Anne Hockridge Donation					-	25,000
Bar Lease and Services				12,000	12,000	15,200
Ben Waters Music Night				-	-	2,500
COLTS Membership Subscription Income				2,968	2,968	-
Cricket Week - Drink Sales				523	523	1,933
Cricket Week - Food Sales				41,424	41,424	45,277
Cricket Week - Other income				1,351	1,351	6,394
Donations - 2nds				1,000	1,000	-
Donations - Furniture			1,000		1,000	-
Donations - Kit				3,500	3,500	-
Donations - Nets 2				4,600	4,600	-
Donations - TRAVIS				5,000	5,000	-
Donations - Bar				17,179	17,179	100
Donations - General				55,884	55,884	33,404
Donations - Nets					-	19,000
Donations - scoreboard					-	6,000
Entertainment / Food Function Income				1,756	1,756	3,271
FCC Book Income				393	393	1,427
Gents Dinner				163	163	12,983
Gift Aid			200	9,019	9,219	8,247
Kit Cricket Ops Income				300	300	1,273
Membership Subscriptions Income				15,873	15,873	17,995
Music Night 2022				3,615	3,615	1,502
Sponsorship				16,083	16,083	15,579
Sponsorship - KIT				3,750	3,750	-
<b>Total Receipts</b>	-	-	1,200	202,906	204,106	217,085
<b>Payments</b>						
165 Club Expense				4,123	4,123	4,365
Accounting Fees				3,454	3,454	3,761
Advertising/Promotional				1,519	1,519	1,469
AGGERS Dinner Expenses				3,772	3,772	-
Affiliation Fees				-	-	125
Bank Charges				439	439	351
Bar Refurbishment				-	-	-
Building Expenses				1,977	1,977	3,404
Catering expenses				3,421	3,421	3,301
Cleaning				140	140	277
Coaching				30,980	30,980	13,723
CoVID-19 Health & Safety Expenses				20	20	
Cricket Ops				20,277	20,277	16,458
Cricket Week - Food Expenses				30,474	30,474	35,420
Cricket Week - Other Expenses				12,706	12,706	11,128
Cricket Week - Music Expenses				2,650	2,650	
EVO Card Machine Charges				-	-	-
FCC Book				-	-	3,202
Fixture Ad Card Costs				(175)	(175)	1,302
Food & Drink Expenses				877	877	257
Gas & Electricity - Utilities				11,317	11,317	9,408
Gents Dinner Expenses				-	-	7,177
Ground Maintenance				35,655	35,655	14,245
HM Revenue & Customs (VAT) Expense				-	-	1,702
Insurances				2,733	2,733	2,771
Kit				5,026	5,026	-
Legal Fees				1,040	1,040	-
Licences				749	749	184
Music Night 2022 Expenses				-	-	1,200
Nets Expenses				-	-	292
Nets 2 Expenses				5,502	5,502	-
Pension				-	-	425
Taxes				-	-	1,978
Wages - Ground				-	-	16,575
Wages - Players				6,901	6,901	12,950
Total Payroll Expenses	-	-	-	6,901	6,901	31,928
Players Costs				409	409	1,098
Printing, Postage and Stationery				188	188	47
Raising funds				12	12	-
Repair and maintenance				4,456	4,456	8,975
Satellite TV				-	-	230
Score & Pitch Camera				1,185	1,185	-
Shower/Heating Refurb Expenses				12,045	12,045	-
Social Media				600	600	
Sundry Expenses				338	338	179
Telephone				-	-	120
Travel and Accommodation				13,762	13,762	4,569
Umpire				1,430	1,430	485

**Frinton-on-Sea Cricket Club CIO**  
**Financial Activities**  
Year Ended 30 April 2023

	Scoreboard Fund	Anne Hockridge Fund	Furniture Fund	Undesignated Funds	Total	30-Apr-22
Water & Waste - Utilities				2,610	2,610	1,954
Depreciation - 2nd pitch				168	168	-
Depreciation - Fixtures and fittings				1,565	1,565	-
Depreciation - Ground infrastructure and facilities				5,970	5,970	5,119
<b>Total Payments</b>	-	-	-	<b>230,315</b>	<b>230,315</b>	<b>190,226</b>
<b>Net Operating Income</b>	-	-	1,200	(27,409)	(26,209)	26,859
<b>Other Income</b>						
165 Club Income				9,580	9,580	8,005
Essex County Cricket Club Grant				10,000	10,000	-
Fixture Ad Card & Boundary Boards Income				7,114	7,114	6,945
Government Grant				1,554	1,554	1,250
Insurance Claims				-	-	10,882
History Book				15	15	-
Other miscellaneous income				-	-	-
Sight Screens				-	-	2,000
Sundry Income				173	173	72
<b>Total Other Income</b>	-	-	-	<b>28,436</b>	<b>28,436</b>	<b>29,154</b>
<b>Net Other Income</b>	-	-	-	<b>28,436</b>	<b>28,436</b>	<b>29,154</b>
<b>Net Surplus / (deficit)</b>	-	-	1,200	<b>1,027</b>	<b>2,227</b>	<b>56,013</b>
<b>Funds expended</b>	(9,394)	(22,144)	-	31,538		-
<b>Funds for year</b>	<b>(9,394)</b>	<b>(22,144)</b>	<b>1,200</b>	<b>32,565</b>	<b>2,227</b>	<b>56,013</b>
<b>Funds b/fwd</b>	6,000	25,000	-	72,478	103,478	47,465
<b>Funds transferred</b>	3,394	(2,856)	-	(538)	-	-
<b>Funds c/fwd</b>	-	-	1,200	<b>104,505</b>	<b>105,705</b>	<b>103,478</b>



# Frinton-on-Sea Cricket Club CIO

## Balance Sheet

As of 30 April 2023

	Club Improvement Fund	Furniture Fund	Undesignated Funds	Total	30-Apr-22
<b>Fixed Asset</b>					
Land and Buildings	10,000	-	235,211	245,211	220,213
Ground infrastructure and facilities	-	-	70,341	70,341	44,773
Fixtures and Fittings	-	-	5,489	5,489	5,413
<b>Total Fixed Asset</b>	<b>10,000</b>		<b>311,041</b>	<b>321,041</b>	<b>270,399</b>
<b>Cash at bank and in hand</b>					
Bank	-	1,200	5,091	6,291	49,571
Old Lloyds Bank account	-	-	1,039	1,039	5,014
Petty Cash	-	-	-	-	-
<b>Total Cash at bank and in hand</b>	<b>-</b>	<b>1,200</b>	<b>6,130</b>	<b>7,330</b>	<b>54,585</b>
<b>Current Assets</b>					
Bar Loan A/c	-	-	6,007	6,007	10,214
Cash Advance on Wages	-	-	615	615	-
<b>Total Current Assets</b>	<b>-</b>	<b>-</b>	<b>6,622</b>	<b>6,622</b>	<b>10,214</b>
<b>Net current assets</b>	<b>-</b>	<b>1,200</b>	<b>12,752</b>	<b>13,952</b>	<b>64,799</b>
<b>Creditors: amounts falling due within one year</b>					
<b>Current Liabilities</b>					
Payroll Liabilities					
HMRC	-	-	-	-	-
Pension	-	-	-	-	-
<b>Total Payroll Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
VAT Control	-	-	(1,662)	(1,662)	770
<b>Total Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>(1,662)</b>	<b>(1,662)</b>	<b>770</b>
<b>Total Creditors: amounts falling due within one year</b>	<b>-</b>	<b>-</b>	<b>(1,662)</b>	<b>(1,662)</b>	<b>770</b>
<b>Net current assets (liabilities)</b>	<b>-</b>	<b>1,200</b>	<b>14,414</b>	<b>15,614</b>	<b>64,029</b>
<b>Total assets less current liabilities</b>	<b>10,000</b>	<b>1,200</b>	<b>325,455</b>	<b>336,655</b>	<b>334,428</b>
<b>Total net assets (liabilities)</b>	<b>10,000</b>	<b>1,200</b>	<b>325,455</b>	<b>336,655</b>	<b>334,428</b>
<b>Charity funds</b>					
Retained Earnings				-	-
Nets fund				-	-
Club Improvements Fund	10,000			10,000	10,000
Scoreboard Fund				-	6,000
Anne Hockeridge Fund				-	25,000
Furniture Fund		1,200		1,200	-
Merged Undesignated Funds			220,950	220,950	220,950
Undesignated Funds			104,505	104,505	72,478
<b>Total Charity funds</b>	<b>10,000</b>	<b>1,200</b>	<b>325,455</b>	<b>336,655</b>	<b>334,428</b>

**Frinton-on-Sea Cricket Club CIO**  
**Notes to the accounts**  
**Year Ended 30 April 2023**

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**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 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
2nd Pitch	Over the term of the lease
Fixtures and fittings	25% Reducing balance
Cricket and club facilities	7-10 years straight line

**3 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.

**4 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.









# FINAL REVISED 2023 Frinton-on-Sea Cricket Club CIO Accounts

Final Audit Report

2023-09-18

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Status:	Signed
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2023-09-13 - 4:09:25 PM GMT
-  Document emailed to Paul Kendall (jollyboyPk@hotmail.com) for signature  
2023-09-13 - 4:10:56 PM GMT
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2023-09-15 - 1:35:35 PM GMT
-  Document e-signed by Paul Kendall (jollyboyPk@hotmail.com)  
Signature Date: 2023-09-15 - 1:36:30 PM GMT - Time Source: server
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2023-09-15 - 1:36:32 PM GMT
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2023-09-18 - 9:40:34 AM GMT
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