

Frinton-on-Sea Cricket Club CIO
A Charitable Incorporated Organisation
Charity Number 1189093
Unaudited Financial Statements
Year Ended 30 April 2024

Frinton-on-Sea Cricket Club CIO

Trustees Report

Year Ended 30 April 2024

The trustees are pleased to present their report together with the financial statements for the period ending 30 April 2024.

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.

Public benefit

The Trustees have given careful consideration to the guidance issued by the Charity Commission on public

- Membership of the club is open to all, there is no test of skill.
- The Trustees believe that the subscriptions set for each season are affordable for the majority of the local community.
- Facilities are provided to play and practise cricket across the entire range of cricketing ability.
- The club runs three Saturday teams, a Sunday XI, a Ladies XI, three colts and three social teams

Achievement and performance

Financial review

- The 1st XI finished 10th in the East Anglian Premier League and the 2nd XI won division 3 of the Two Counties League (TCL), gaining promotion to division 2. The 3rd XI finished 5th in division 9 of the TCL and following a restructure of the divisions will play in division 8 B in 2024.
- The Sunday XI continues to give more youth players experience of playing senior cricket and they finished 7th in their league.
- The Ladies XI finished 3rd in the TCL T20 East league.
- Youth training was well attended again, with 60 to 80 children at most sessions.
- Social cricket maintained its popularity with over 25 matches played throughout the season.
- Work on the second pitch was started with the installation of a new square and seeding of the outfield. Two portable cabins were also purchased and will be adapted to provide changing rooms. We expect to start playing matches in August 2024. This will allow the 3rd team to play their home fixtures at the club and help to expand youth cricket.
- Two new sight screens were purchased along with a new electric mower.
- The CIO continues to maintain a positive cashflow and the profits are invested in the club's fabric.

Frinton-on-Sea Cricket Club CIO

Trustees Report

Year Ended 30 April 2024

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.

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	(Resigned)
Anthony J Blake	(Resigned)
Russell N Everson	
Keith Hockridge	
Christopher J Armstrong	
Jeremy Wedge	(Appointed 06/06/2023)
Ian Hurst	(Appointed 04/07/2023)

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: 19/11/2024

Frinton-on-Sea Cricket Club CIO
Trustees Responsibilities
Year Ended 30 April 2024

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 2024

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 2024 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 2024

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:

Frinton-on-Sea Cricket Club CIO
Financial Activities
Year Ended 30 April 2024

	2nd Pitch	Furniture Fund	Undesignated Funds	Total	30-Apr-23
Receipts					
Aggers Dinner			-	-	6,525
Bar Lease and Services			34,745	34,745	12,000
Ben Waters Music Night			4,717	4,717	-
COLTS Membership Subscription Income			2,025	2,025	2,968
Cricket Week - Drink Sales			7,168	7,168	523
Cricket Week - Food Sales			29,981	29,981	41,424
Cricket Week - Other income			20,146	20,146	1,351
Fixture Ad Card & Boundary Boards Income			10,125	10,125	7,114
Sight Screens			2,620	2,620	-
Donations - 2nds			-	-	1,000
Donations - Furniture			-	-	1,000
Donations - Kit			1,600	1,600	3,500
Donations - 2nd Pitch	30,000		-	30,000	4,600
Donations - TRAVIS			-	-	5,000
Donations - Bar			-	-	17,179
Donations - General			14,613	14,613	55,884
Entertainment / Food Function Income			1,690	1,690	1,756
FCC Book Income			-	-	393
Gents Dinner			9,756	9,756	163
George Michael Event			933	933	-
Gift Aid			9,675	9,675	9,219
Kit Cricket Ops Income			893	893	300
Jacko Night			963	963	-
Membership Subscriptions Income			17,649	17,649	15,873
Music Night 2022			-	-	3,615
Sponsorship			19,382	19,382	16,083
Sponsorship - KIT			650	650	3,750
Tony Stubbs Fund			295	295	-
Total Receipts	30,000	-	189,625	219,625	211,220
Payments					
170 Club Expense			4,200	4,200	4,123
Accounting Fees			3,739	3,739	3,454
Advertising/Promotional			1,490	1,490	1,519
AGGERS Dinner Expenses			-	-	3,772
Bank Charges			623	623	439
Building Expenses			1,485	1,485	1,977
Catering expenses			4,034	4,034	3,421
Cleaning			658	658	140
Coaching			25,624	25,624	30,980
CoVID-19 Health & Safety Expenses			-	-	20
Cricket Ops			13,875	13,875	20,277
Cricket Week - Food Expenses			32,076	32,076	30,474
Cricket Week - Other Expenses			16,391	16,391	12,706
Cricket Week - Music Expenses			2,528	2,528	2,650
Fixture Ad Card Costs			-	-	(175)
Food & Drink Expenses			261	261	877
Gas & Electricity - Utilities			739	739	11,317
Gents Dinner Expenses			4,347	4,347	-
George Michael Events Expenses			800	800	
Ground Maintenance			36,481	36,481	35,655
Insurances			4,160	4,160	2,733
Jacko Night Expenses			850	850	
Kit			856	856	5,026
Legal Fees			-	-	1,040
Licences			1,200	1,200	749
Nets 2 Expenses			-	-	5,502
Pension			-	-	-
Taxes			-	-	-
Wages - Ground			-	-	-
Wages - Players			3,900	3,900	6,901
Total Payroll Expenses	-	-	3,900	3,900	6,901
Office/General Administrative Expenses			393	393	-
Players Costs			244	244	409
Printing, Postage and Stationery			145	145	188
Raising funds			661	661	12

Frinton-on-Sea Cricket Club CIO
Financial Activities
Year Ended 30 April 2024

	2nd Pitch	Furniture Fund	Undesignated Funds	Total	30-Apr-23
Repair and maintenance			3,126	3,126	4,456
Satelite TV			140	140	-
Scoreboard Expenses			1,887	1,887	-
Score & Pitch Camera			-	-	1,185
Shower/Heating Refurb Expenses			-	-	12,045
Social Media			-	-	600
Sundry Expenses			350	350	338
Travel and Accommodation			6,280	6,280	13,762
Umpire			880	880	1,430
Water & Waste - Utilities			4,387	4,387	2,610
(Profit)/Loss on Sale of Fixed Assets			(4,833)	(4,833)	-
Depreciation - 2nd pitch			2,050	2,050	168
Depreciation - Fixtures and fittings			3,676	3,676	1,565
Depreciation - Ground infrastructure and facilities			8,208	8,208	5,970
Total Payments	-	-	187,909	187,909	230,315
Net Operating Income	30,000	-	1,715	31,715	(19,095)
Other Income					
170 Club Income			9,261	9,261	9,580
Essex County Cricket Club Grant			8,797	8,797	10,000
Government Grant			-	-	1,554
History Book			-	-	15
Other miscellaneous income			25	25	-
Sundry Income			615	615	173
Total Other Income	-	-	18,698	18,698	21,322
Net Other Income	-	-	18,698	18,698	21,322
Net Surplus / (deficit)	30,000	-	20,413	50,413	2,227
Funds expended	(15,000)	-	15,000		-
Funds for year	15,000	-	35,413	50,413	2,227
Funds b/fwd	-	1,200	104,505	105,705	103,478
Funds transferred		(1,200)	1,200	-	-
Funds c/fwd	15,000	-	141,119	156,119	105,705

Frinton-on-Sea Cricket Club CIO
Balance Sheet
As of 30 April 2024

	Club Improvement Fund	2nd Pitch	Undesignated Funds	Total	30-Apr-23
Fixed Asset					
Land and Buildings	10,000	15,000	243,201	268,201	245,211
Ground infrastructure and facilities	-	-	66,603	66,603	70,341
Fixtures and Fittings	-	-	11,421	11,421	5,489
Total Fixed Asset	10,000	15,000	321,225	346,225	321,041
Cash at bank and in hand					
Bank	-	-	3,794	3,794	6,291
Deposit account	-	-	32,249	32,249	-
Old Lloyds Bank account	-	-	970	970	1,039
Petty Cash	-	-	-	-	-
Total Cash at bank and in hand	-	-	37,013	37,013	7,330
Current Assets					
Bar Loan A/c	-	-	12,576	12,576	6,007
Cash Advance on Wages	-	-	-	-	615
Total Current Assets	-	-	12,576	12,576	6,622
Net current assets	-	-	49,589	49,589	13,952
Creditors: amounts falling due within one year					
Current Liabilities					
Payroll Liabilities					
HMRC	-	-	57	57	-
Pension	-	-	-	-	-
Total Payroll Liabilities	-	-	57	57	-
Tony Blake loan	-	-	7,000	7,000	-
VAT Control	-	-	1,687	1,687	(1,662)
Total Current Liabilities	-	-	8,744	8,744	(1,662)
Total Creditors: amounts falling due within one year	-	-	8,744	8,744	(1,662)
Net current assets (liabilities)	-	-	40,845	40,845	15,614
Total assets less current liabilities	10,000	15,000	362,069	387,069	336,655
Total net assets (liabilities)	10,000	15,000	362,069	387,069	336,655
Charity funds					
Retained Earnings					
Nets fund		15,000		15,000	-
Club Improvements Fund	10,000			10,000	10,000
Furniture Fund				-	1,200
Merged Undesignated Funds			220,950	220,950	220,950
Undesignated Funds			141,119	141,119	104,505
Total Charity funds	10,000	15,000	362,069	387,069	336,655

Frinton-on-Sea Cricket Club CIO
Notes to the accounts
Year Ended 30 April 2024

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.