

Charity registration number 1204471 (England and Wales)

Company registration number CE033342

LLANDAFF CRICKET CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 29 SEPTEMBER 2024

LLANDAFF CRICKET CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES	Mr S Rauf	(Appointed 19 July 2023)
	Mr A Haddadi	(Appointed 19 July 2023)
	Mr M Ahmed	(Appointed 19 July 2023)

CHARITY NUMBER (ENGLAND AND WALES)	1204471
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COMPANY NUMBER	CE033342
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INDEPENDENT EXAMINER	Kilsby & Williams LLP
	Cedar House
	Hazell Drive
	Newport
	South Wales
	NP10 8FY

LLANDAFF CRICKET CLUB

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LLANDAFF CRICKET CLUB

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE PERIOD ENDED 29 SEPTEMBER 2024

The trustees present their annual report and financial statements for the period ended 29 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

OBJECTIVES AND ACTIVITIES

The cricket club is an incorporated charity, constituted under a Trust deed dated 19 July 2023 and is registered charity number 1204471. The charity was established to promote community participation in healthy recreation sport by providing facilities for playing cricket, to promote the amateur sport of cricket by providing coaching and development opportunities within the sport for all within the community.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

Significant activities and achievements against objectives

The charity continues to achieve its aims of benefiting the local community by providing facilities for playing cricket and coaching opportunities.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

Mr S Rauf	(Appointed 19 July 2023)
Mr A Haddadi	(Appointed 19 July 2023)
Mr M Ahmed	(Appointed 19 July 2023)

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

LLANDAFF CRICKET CLUB

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 29 SEPTEMBER 2024

The charity does not have any trade creditors and pays all costs promptly.

The trustees' report was approved by the Board of Trustees.

S Rauf

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Mr S Rauf

Trustee

A Haddadi

.....

Mr A Haddadi

Trustee

M Ahmed

.....

Mr M Ahmed

Trustee

Date: 12/08/2025
.....

LLANDAFF CRICKET CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LLANDAFF CRICKET CLUB

I report to the trustees on my examination of the financial statements of Llandaff Cricket Club (the charity) for the period ended 29 September 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145 (5) (b) of the Charities Act 2011.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Kilsby & Williams LLP

Cedar House
Hazell Drive
Newport
South Wales
NP10 8FY

Date:12/08/25.....

LLANDAFF CRICKET CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 29 SEPTEMBER 2024

	Notes	Unrestricted funds 2024 £
INCOME FROM:		
<u>Charitable activities</u>		
Grants		100,500
Sponsorships		5,750
Match fee & subscription		5,000
Allstar income		1,346
Miscellaneous income		150
TOTAL INCOME		112,746
EXPENDITURE ON:		
<u>Charitable activities</u>		
Charitable expenditure	2	19,792
TOTAL EXPENDITURE		19,792
NET INCOME AND MOVEMENT IN FUNDS		92,954
NET INCOME AND MOVEMENT IN FUNDS		92,954
RECONCILIATION OF FUNDS:		
Fund balances at 19 July 2023		-
FUND BALANCES AT 29 SEPTEMBER 2024		92,954

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

LLANDAFF CRICKET CLUB

BALANCE SHEET

AS AT 29 SEPTEMBER 2024

	Notes	2024 £
FIXED ASSETS		
Tangible assets	6	69,813
CURRENT ASSETS		
Cash at bank and in hand		24,581
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	(1,440)
NET CURRENT ASSETS		23,141
TOTAL ASSETS LESS CURRENT LIABILITIES		92,954
THE FUNDS OF THE CHARITY		
Unrestricted funds		92,954
		92,954

The notes on pages 7 to 12 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 29 September 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

LLANDAFF CRICKET CLUB

BALANCE SHEET (CONTINUED)

AS AT 29 SEPTEMBER 2024

The financial statements were approved by the trustees on

.....S.Rauf.....

Mr S Rauf

Trustee

A Haddadi

.....

Mr A Haddadi

Trustee

M ahmed

.....

Mr M Ahmed

Trustee

Company registration number CE033342 (England and Wales)

LLANDAFF CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 29 SEPTEMBER 2024

1 ACCOUNTING POLICIES

Charity information

Llandaff Cricket Club is a company limited by guarantee incorporated in England & Wales. The registered office is 52 Ffordd Nowell Cardiff, CF23 9FA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 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 or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

LLANDAFF CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 29 SEPTEMBER 2024

1 ACCOUNTING POLICIES

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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:

Fixtures, fittings and equipment	15% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

LLANDAFF CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 29 SEPTEMBER 2024

1 ACCOUNTING POLICIES

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

LLANDAFF CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 29 SEPTEMBER 2024

2 EXPENDITURE ON CHARITABLE ACTIVITIES

	Charitable expenditure 2024 £
Direct costs	
Depreciation and impairment	8,534
Purchase of trophies	860
Track hire and other expenses	1,786
Scorer's pay	975
Purchase of balls and other equipment	2,046
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	14,201
Share of support and governance costs (see note 3)	
Support	5,591
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	19,792
	<hr/>
Analysis by fund	
Unrestricted funds	19,792
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3 SUPPORT COSTS ALLOCATED TO ACTIVITIES

	2024 £
Insurance premium	1,013
Bank charges	70
Charity	180
Team registration fee	100
Accountancy	1,440
Miscellaneous expenses	2,788
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	5,591
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Analysed between:	
Charitable expenditure	5,591
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4 TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

LLANDAFF CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 29 SEPTEMBER 2024

5 TAXATION

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

6 TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
Cost	
Additions	78,347
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At 29 September 2024	78,347
	<hr/>
Depreciation and impairment	
Depreciation charged in the period	8,534
	<hr/>
At 29 September 2024	8,534
	<hr/>
Carrying amount	
At 29 September 2024	69,813
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7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £
Accruals and deferred income	1,440
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8 UNRESTRICTED FUNDS

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 19 July 2023	Incoming resources	Resources expended	At 29 September 2024
	£	£	£	£
General funds	-	112,746	(19,792)	92,954
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LLANDAFF CRICKET CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 29 SEPTEMBER 2024

9 RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the period.