



NT/CV/B305/106187

Mr O Grantham  
Beverley Town Cricket Club  
52 Butterfly Meadows  
Beverley  
East Yorkshire  
HU17 9GA

23 July 2025

Dear Olly

Accounts 30 September 2024

I enclose the accounts for review by you. Please can you e-sign the attached documents to allow us to submit them on your behalf.

Finally, my fee invoice will be emailed to you for settlement in due course.

Regards  
Yours sincerely

Neil Tomlin

Encs.

Directors: N.M. Auton F.C.C.A. N.P. Tomlin F.C.C.A. Associate: J. Parkin F.C.C.A. M.A.A.T.  
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Charity registration number 523222 (England and Wales)

**BEVERLEY TOWN CRICKET AND RECREATION PLAYING CLUB  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

# BEVERLEY TOWN CRICKET AND RECREATION PLAYING CLUB

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr O T Grantham Mr A Brumfield Mr R J Taylor
<b>Charity number (England and Wales)</b>	523222
<b>Independent examiner</b>	Finnies Accountants Limited 4-6 Swaby's Yard Walkergate Beverley East Yorkshire United Kingdom HU17 9BZ

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# BEVERLEY TOWN CRICKET AND RECREATION PLAYING CLUB

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

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# BEVERLEY TOWN CRICKET AND RECREATION PLAYING CLUB

## TRUSTEES' REPORT

***FOR THE YEAR ENDED 30 SEPTEMBER 2024***

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The trustees present their annual report and financial statements for the year ended 30 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 Charities Act 2011 and "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) (effective 1 January 2019)".

### **Objectives and activities**

The purpose of the club is "the provision in the interests of social welfare of games, sports and recreation for the inhabitants of Beverley and District so that their conditions of life may be improved". Payment of the playing membership entitles the member to play all sports.

The club employs 2 part-time grounds men and 1 part-time cleaner.

During the year the club maintained its playing facilities for cricket, squash, tennis, bowls and football.

There is still a healthy number of juniors playing cricket and squash. Total membership is about 360.

All sections have been awarded a certificate under the East Riding Club Accreditation Scheme.

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

### **Achievements and performance**

The club has continued to develop after the impact of the pandemic with multiple thriving sporting sections and improvements being supported through grant awards from the ECB and Football Foundation.

### **Financial review**

The general club aims to operate within its financial restrictions and aims to retain a financial reserve of £20,000 to be used for unforeseen and unplanned necessary repairs and maintenance which may arise and have working capital to pay for goods up front. The general club plans to have a 20% excess from general activities. The surplus is set aside for capital developments and contributions to sporting improvements.

Sections are expected to operate in a similar financially responsible manner with an operating model which allows for a budget surplus to contribute to future capital expenditure.

After allowing for the above, financial reserves are sufficient to cover all anticipated expenditure.

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 year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The Charity's governing document is the club rules.

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

Mr O T Grantham

Mr A Brumfield

Mr R J Taylor

# BEVERLEY TOWN CRICKET AND RECREATION PLAYING CLUB

## TRUSTEES' REPORT (CONTINUED)

***FOR THE YEAR ENDED 30 SEPTEMBER 2024***

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New trustees are appointed by the members at the Annual General Meeting. Trustees who already hold office are re-elected at the same meeting.

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

Mr O T Grantham  
**Trustee**

22 July 2025

# BEVERLEY TOWN CRICKET AND RECREATION PLAYING CLUB

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BEVERLEY TOWN CRICKET AND RECREATION PLAYING CLUB

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I report to the trustees on my examination of the financial statements of Beverley Town Cricket and Recreation Playing Club (the charity) for the year ended 30 September 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

#### **Finnies Accountants Limited**

4-6 Swaby's Yard  
Walkergate  
Beverley  
East Yorkshire  
HU17 9BZ  
United Kingdom  
22 July 2025

# BEVERLEY TOWN CRICKET AND RECREATION PLAYING CLUB

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income and endowments from:</b>			
Donations and legacies	3	24,273	22,340
Charitable activities	4	181,440	146,595
Other trading activities	5	18,624	23,303
Other income	6	25,195	23,507
<b>Total income</b>		249,532	215,745
<b>Expenditure on:</b>			
Charitable activities	7	246,145	194,920
<b>Total expenditure</b>		246,145	194,920
<b>Net income and movement in funds</b>		3,387	20,825
<b>Reconciliation of funds:</b>			
Fund balances at 1 October 2023		362,814	341,989
<b>Fund balances at 30 September 2024</b>		366,201	362,814

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



# BEVERLEY TOWN CRICKET AND RECREATION PLAYING CLUB

## BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	12		228,740		219,930
<b>Current assets</b>					
Stocks	13	120		120	
Debtors	14	44,477		44,860	
Cash at bank and in hand		107,765		122,205	
		<u>152,362</u>		<u>167,185</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(14,901)</u>		<u>(24,301)</u>	
<b>Net current assets</b>			<u>137,461</u>		<u>142,884</u>
<b>Total assets less current liabilities</b>			<u><u>366,201</u></u>		<u><u>362,814</u></u>
<b>The funds of the charity</b>					
Unrestricted funds	16		<u>366,201</u>		<u>362,814</u>
			<u><u>366,201</u></u>		<u><u>362,814</u></u>

The financial statements were approved by the trustees on 22 July 2025

Mr A Brumfield  
Trustee

# BEVERLEY TOWN CRICKET AND RECREATION PLAYING CLUB

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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 can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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.

# BEVERLEY TOWN CRICKET AND RECREATION PLAYING CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 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:

Freehold land and buildings	0% pa on cost
Plant and equipment	10% pa on written down value
Fixtures and fittings	10% pa on written down value

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 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 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.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# BEVERLEY TOWN CRICKET AND RECREATION PLAYING CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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### 1 Accounting policies

(Continued)

#### **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.

#### **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.

#### **1.11 Taxation**

The charity is exempt from tax on its charitable activities.

#### **1.12 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.

#### **1.13 Retirement benefits**

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor the year ended 30 September 2022.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# BEVERLEY TOWN CRICKET AND RECREATION PLAYING CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Membership fees	24,273	22,340

### 4 Charitable activities

	Squash section 2024 £	Bowling section 2024 £	Tennis section 2024 £	Cricket section 2024 £	Football section 2024 £	Total 2024 £	Total 2023 £
Sales within charitable activities	16,930	8,093	4,806	31,834	119,777	181,440	146,595

#### For the year ended 30 September 2023

	Squash section £	Bowling section £	Tennis section £	Cricket section £	Football section £	Total 2023 £
Sales within charitable activities	7,466	7,455	4,281	41,946	85,447	146,595
Analysis by fund Unrestricted funds	7,466	7,455	4,281	41,946	85,447	146,595

### 5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Expenses recharged to SOCO	3,612	3,612
Hire of club facilities	4,388	3,746
SOCO donation	10,624	15,945
Other trading activities	18,624	23,303

# BEVERLEY TOWN CRICKET AND RECREATION PLAYING CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 6 Other income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Other income	14,635	14,400
Donations	2,433	-
Squash light meters	3,491	4,471
Orange site rental	4,636	4,636
	<u>25,195</u>	<u>23,507</u>

### 7 Expenditure on charitable activities

	Expenditure 2024	Expenditure 2023
	£	£
<b>Direct costs</b>		
Depreciation and impairment	6,598	6,043
Squash section	19,435	7,460
Bowling section	11,142	5,357
Tennis section	4,533	3,233
Crickets section	27,622	55,336
Football section	129,996	70,620
Wages	6,932	12,030
Rates, waste and water	1,026	2,836
Insurance	5,050	4,351
Light and heat	13,113	18,240
Telephone and internet	1,056	1,522
Sundries	5,077	5,544
Petrol and oil	451	361
Repairs	12,064	6,172
Accountancy	2,050	2,050
Legal and professional	-	725
Other charitable expenditure	-	(6,960)
	<u>246,145</u>	<u>194,920</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>246,145</u>	<u>194,920</u>

# BEVERLEY TOWN CRICKET AND RECREATION PLAYING CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

<b>8</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

Depreciation of owned tangible fixed assets

-	-
6,598	6,043

## 9 Trustees

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

## 10 Employees

The average monthly number of employees during the year was:

<b>2024</b>	<b>2023</b>
<b>Number</b>	<b>Number</b>
2	2

There were no employees whose annual remuneration was more than £60,000.

## 11 Taxation

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

## 12 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>				
At 1 October 2023	188,577	67,135	58,856	314,568
Additions	3,823	11,383	202	15,408
At 30 September 2024	192,400	78,518	59,058	329,976
<b>Depreciation and impairment</b>				
At 1 October 2023	-	49,099	45,539	94,638
Depreciation charged in the year	-	5,063	1,535	6,598
At 30 September 2024	-	54,162	47,074	101,236
<b>Carrying amount</b>				
At 30 September 2024	192,400	24,356	11,984	228,740
At 30 September 2023	188,577	18,036	13,317	219,930

# BEVERLEY TOWN CRICKET AND RECREATION PLAYING CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 13 Stocks

	2024 £	2023 £
Finished goods and goods for resale	120	120

### 14 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	30	-
Other debtors	43,348	44,461
Prepayments and accrued income	1,099	399
	44,477	44,860

### 15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	12,831	20,181
Accruals and deferred income	2,070	4,120
	14,901	24,301

### 16 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 1 October 2023 £	Incoming resources £	Resources expended £	At 30 September 2024 £
General funds	362,814	249,532	(246,145)	366,201
<b>Previous year:</b>	<b>At 1 October 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 30 September 2023 £</b>
General funds	341,989	215,745	(194,920)	362,814

### 17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).