

Northern Cricket Union of Ireland

Northern Ireland · Charity number 106791

Details

Status Received

Company number [649724](#)

Registered 2017-12-18

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

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Stormont Estate
Upper Newtownards Road
Belfast
Belfast
BT4 3ta
BT4 3TA

Phone 02890522664

Email cricketoffice@ncucricket.org

Website www.northerncricketunion.org

Activities

Purposes: The charity's objects ('Objects') are specifically restricted to the following: To promote and improve cricket generally in the North of Ireland among males and females, able-bodied and disabled, through: • promoting the playing of cricket and supporting the development of cricket clubs; • running men's, women's, boys' and girls' league and cup competitions for clubs and schools; and • organising interprovincial teams in a range of age-groups and providing coaching and fitness training for the associated regional development squads.

What the charity does: The advancement of amateur sport

How the charity works: Sport/recreation

Who the charity helps: Children (5-13 year olds), General public, Men, Parents, Physical disabilities, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£574,095	£554,692	£-65,610	11

Trustees

Name	Role	Appointed
Dr Darshan Hanumanth Kumar		
Miss Rachael Thomas		
Miss Sarah Rountree		
Mr Alan Waite		
Mr Andrew Cowden		
Mr Jonathan Bushe		
Mr Michael Humphreys		
Mr Michael Reid		
Mr Richard Booth		
Mr William Campbell		
Mrs Rosemary Bryans		

Northern Cricket Union of Ireland

Northern Ireland - Charity number 106791

Accounts

NORTHERN CRICKET UNION OF IRELAND

Trustees' Report and Financial Statements

For the year ended 31 March 2025

Company Number NI 649724

Charity Number NIC 106791

NORTHERN CRICKET UNION OF IRELAND

Annual Report and Accounts

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NORTHERN CRICKET UNION OF IRELAND
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms R L Bryans
Mr J A Bushe (appointed 4th December 2024)
Mr W E Campbell
Ms D A Carville (resigned 4th December 2024)
Ms A Caulfield (resigned 4th December 2024)
Mr A J Cowden
Mr M R Humphreys
Dr D H Kumar
Mr N Parker (resigned 29th August 2024)
Mr M J Reid
Ms S A Rountree (appointed 4th December 2024)
Ms R S Thomas
Mr W A Waite

Secretary

Dr E M Power

Company Number

NI 649724

Charity Number

NIC 106791

Auditors

Cleaver Black
Chartered Accountants
Registered Auditors
Suite 5 Ormeau House
91-97 Ormeau Road
BELFAST
BT7 1SH

Bankers

Ulster Bank
Belfast City Office 1
11-16 Donegall Square East
BELFAST
BT1 5UB

TRUSTEES ANNUAL REPORT

To the members of Northern Cricket Union of Ireland

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 March 2025.

Legal and Administrative Information

Legal and administrative information, including a list of the directors who served during the period covered, are shown on page 2.

Officers

President	Mr B J Milford
Vice President	Mr I M Houston
Chairperson	Mr M R Humphreys
Vice-Chairperson	Mr A J Cowden
Chief Executive	Mr C P Atkinson

Structure, Governance and Management

The Northern Cricket Union of Ireland is a charitable company limited by guarantee, directed by a board comprising the Trustees.

Objectives and Activities

The charity's objective is to promote and improve cricket generally in the North of Ireland among males and females, able-bodied and disabled, through:

- Promoting the playing of cricket and supporting the development of cricket clubs; and
- Running men's, women's, boys' and girls' league and cup competitions for clubs and schools; and
- Organising interprovincial teams in a range of age-groups and providing coaching and fitness training for the associated regional development squads.

ACHIEVEMENTS AND PERFORMANCE

The most significant local cricket event in 2024 was undoubtedly of Northern Ireland's inaugural Test Match at Stormont. The staging of the match between Ireland and Zimbabwe was a huge success for the NCU, the Northern Ireland Civil Service Sports Association, the CSNI Club and of course Cricket Ireland, the match ending joyously in Ireland's first Test victory on home soil.

Domestically, the season got off to an inauspicious delayed start due to the dreadful weather but, remarkably, there were relatively few games cancelled over the season. The highlight was the success of Muckamore in winning the Gallagher Challenge Cup in their 150th year. Waringstown were worthy winners of the Premier League and Lisburn won a remarkable All- Ireland T20 cup final in a Super Over at Phoenix Park.

TRUSTEES ANNUAL REPORT

To the members of Northern Cricket Union of Ireland (CONTINUED)

Women's and girls' cricket continues to develop apace. Waringstown clinched a Premier League and Gallagher Challenge Cup double whilst Lisburn's talented group of young players again won two All-Ireland under-age titles.

At Schools' level, R.B.A.I. retained the knock-out Schools' Cup and the league-based McCullough Cup while the girls First XI Cup Final between Friends' School Lisburn and Methodist College was a rare victim of inclement weather.

At representative level, the Northern Knights missed out on retaining their IP50 title on net run rate and finished as runners up in the T20 competition. The Dragons won the T20 Super Series title and the NCU women's team won their Future Series. The men's Emerging Knights also won their Future Series for the first time. Mark Adair, Ross Adair, Paul Stirling, Matthew Humphreys, Neil Rock, Amy Hunter and Cara Murray represented Ireland with distinction.

At the end of the 2024 season, Ireland drew their T20I series with South Africa in Abu Dhabi. All NCU players contributed to the series which was highlighted by Ross Adair who scored his maiden T20I hundred. The Union wishes to acknowledge with gratitude the support we received from all the clubs and schools who make their grounds available to host cup finals, representative matches, international games and practice sessions. Without their support, the Union and Cricket Ireland could not fulfil their ever-expanding fixture lists.

There is much to celebrate in the development of our game over the past few years. We have witnessed a 22% increase in member clubs and a 46% increase in teams taking part in club competitions since 2020. In women's cricket alone, there are now 22 participating teams, from a base of just six back in 2020. The Union administers 20 adult league competitions, compared to 13 just four years ago. There are 107 boys' and 21 girls' teams taking part in NCU club competitions. Indoor cricket was introduced for the first time in 2023/4 and 36 teams participated. Over the period, entries in schools' competitions have also increased encouragingly, the fastest growth also being in the girls' competitions.

Credit is due to all our clubs, and to our dedicated staff, who have fostered and overseen this period of unprecedented growth in cricket in this region. However, this also brings challenges. Our facilities are under significant pressure, and we continue to work with local authorities and schools to ensure both the availability of grounds and their proper maintenance.

We welcomed Jonathan Waite to our staff team to continue to develop the women's & girls' game after the foundations laid by James Cameron Dow, who is now working for Cricket Ireland as their Spin Coach for the Ireland Senior Women. Craig Irvine also left his post as School & Club Engagement Officer. This role was filled by current staff member, Ruhan Pretorius.

In September Paddy Grimes stepped down from his role as Chief Executive after three successful years. Paddy oversaw the transition of the organisation and the development of the club game, and it was fitting that the Stormont Test took place during his tenure. Callum Atkinson took over as Interim Chief Executive before successfully applying for the permanent role.

Neil Parker and Dorinnia Carville stood down from the Board during 2024. The Union thanks them for their contribution and welcomes Jonathan Bushe and Sarah Rountree, who were elected at the Annual General Meeting.

In recognition of his more than thirty years' service to the NCU and Irish cricket, Brian Walsh was awarded Honorary Life Membership of the Union.

The Stormont grounds team won grounds team of the year at the Irish Cricket Awards while Alan Neill was recognised for his outstanding service to umpiring and umpire training in 2023/24.

TRUSTEES ANNUAL REPORT

To the members of Northern Cricket Union of Ireland (CONTINUED)

FINANCIAL REVIEW

Results for the period ended 31 March 2025 are provided in the Statement of Financial Activities on page 11 of the financial statements. A summary of the assets and liabilities as at 31 March 2025 are provided in the Balance Sheet on pages 12 and 13. A Cash Flow statement is provided on page 14. The financial statements should be read in conjunction with their related notes, which appear on pages 15 to 26.

The results for the year reflect a total surplus of £19,403. The Total Funds being carried forward is £92,819.

The Trustees have reviewed the activities of the Northern Cricket Union and believe that the Union has sufficient resources to allow it to continue to operate and have therefore prepared the accounts on a going concern basis and deem this appropriate. In making this assessment, the Trustees have considered the likely trading conditions for a period of 12 months from the date of our approval of these accounts.

PLANS FOR FUTURE PERIODS

The Board plans to identify new income streams through commercial partnerships in order to further the Union's strategic objectives.

The next year will also see the implementation of a new strategy for the game in Ireland. Developed collaboratively by Cricket Ireland and the Unions, this strategy will shape our game for the 2024-2027 period. In the operational delivery of this strategy, the Northern Cricket Union will seek to continue its evolution and provide support to our member clubs as we continue to grow the game.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEES ANNUAL REPORT

To the members of Northern Cricket Union of Ireland (CONTINUED)

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

- So far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- They have taken all steps they ought to have taken as a trustee to make themselves aware of any relevant audit information, and to establish that the charity's auditor is aware of that information.

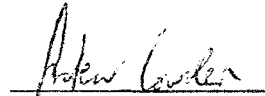
SMALL COMPANIES PROVISIONS

This report has been prepared in accordance with provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 03 October 2025 and signed on behalf of the board of trustees by:



Michael Humphreys
Chairperson



Andrew Cowden
Vice Chairperson

Date: 3 October 2024

Report of the Independent Auditors to the Members of Northern Cricket Union of Ireland

Opinion

We have audited the financial statements of Northern Cricket Union of Ireland (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Income and Retained Earnings, Balance Sheet, statement of cash flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information in the Report of the Trustees but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to

Report of the Independent Auditors to the Members of Northern Cricket Union of Ireland (continued)

be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page five, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so

Report of the Independent Auditors to the Members of Northern Cricket Union of Ireland (continued)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identify and assessing potential risks related to irregularities.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- 1 The nature of the industry and sector, control environment and business performance including the design of the company's remuneration policies;
- 2 Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- 3 Any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
 - (i) Identifying, evaluating and complying with laws and regulations and whether they were aware of any cases of non-compliance;
 - (ii) Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - (iii) The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- 4 The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud;

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue deferrals. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to risk management override. We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements.

**Report of the Independent Auditors to the Members of
Northern Cricket Union of Ireland (continued)**

Audit response to risks identified

As a result of performing the above, we identified revenue deferrals as a key audit matter related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

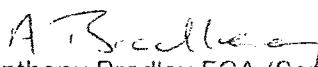
- 1 Enquiring of management and external legal counsel concerning actual and potential litigation and claims;
- 2 Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- 3 Reading minutes of meetings of those charged with governance and reviewing regulatory correspondence;
- 4 Obtaining an understanding of the provisions and held discussions with management to understand the basis of recognition or non-recognition of tax provisions;
- 5 In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries; assessing whether the judgements made in making accounting estimates are indicative of potential bias; and evaluating the business rationale of any significant transactions that are outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.


Anthony Bradley FCA (Senior Statutory Auditor)

for and on behalf of Cleaver Black
Chartered Accountants
Registered Auditors
Suite 5 Ormeau House
91-97 Ormeau Road
Belfast
Co. Antrim
BT7 1SH

Date: 05/10/2025

NORTHERN CRICKET UNION OF IRELAND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Restricted Capital Funds £	2025 Total £	2024 Total £
Incoming Resources						
Income in respect of Clubs	2	75,632	-	-	75,632	63,643
Income in respect of Schools	3	8,375	-	-	8,375	7,690
Interprovincial Cricket Incl. Northern Knights	4	8,932	32,207	-	41,139	25,545
Income from Pathway Programmes	5	47,819	99,491	-	147,310	111,192
Income from Local Councils	6	-	4,000	-	4,000	375
Grants in respect of salaries	7	-	254,082	-	254,082	228,659
Erasmus Programme	8	-	-	-	-	2,423
Other Grant Income	9	-	20,704	-	20,704	17,130
Other Income Resources	10	7,160	-	-	7,160	6,612
Capital Grant Income	20	-	-	15,693	15,693	15,693
Total Income		147,918	410,484	15,693	574,095	478,962
Resources Expended						
League and Cup Competitions	2	28,977	-	-	28,977	36,767
School Competitions and Representative	3	8,551	-	-	8,551	7,677
Interprovincial Cricket Incl. Northern Knights	4	-	32,207	-	32,207	22,580
Expenditure in respect of Pathway Programmes	5	-	99,491	-	99,491	58,117
Expenditure of Local Council funding	6	-	4,000	-	4,000	1,500
Staff Salaries and expenses	7	61,797	254,082	-	315,879	287,581
Expenditure in respect of Erasmus Programme	8	-	-	-	-	3,070
Rent		478	20,704	-	21,182	18,892
Administration	11	28,580	-	-	28,580	27,937
Depreciation	12	132	-	15,693	15,825	15,825
Total Expenditure		128,515	410,484	15,693	554,692	479,946
NET INCOME/(EXPENDITURE)		19,403	-	-	19,403	(984)
Transfers between funds		-	-	-	-	-
Net Movement in Funds		19,403	-	-	19,403	(984)
RECONCILIATION OF FUNDS						
Total Funds Brought Forward		73,416	-	-	73,416	74,400
TOTAL FUNDS CARRIED FORWARD		92,819	-	-	92,819	73,416

The Statement of Financial Activities includes all gains and losses in the year.

All the above amounts relate to continuing activities.

NORTHERN CRICKET UNION OF IRELAND

**BALANCE SHEET
31 MARCH 2025**

	Note	2025 £	2024 £
FIXED ASSETS			
Equipment	12	8,410	24,235
INVESTMENTS			
National Savings Income Bond	13	10,000	10,000
M & G Investment	13	3,315	3,172
		13,315	13,172
CURRENT ASSETS			
Stock	14	5,499	1,254
Debtors	15	52,045	93,521
Cash at bank and in hand		79,160	50,208
		136,704	144,983
CURRENT LIABILITIES			
Accruals and deferred income	16	(57,596)	(85,267)
		100,833	97,123
NET CURRENT ASSETS			
Creditors due after One Year	17	(8,014)	(23,707)
		92,819	73,416
NET ASSETS			
RESERVE ACCOUNT			
Unrestricted Funds	18	92,819	73,416
Restricted Funds	19	-	-
		92,819	73,416

NORTHERN CRICKET UNION OF IRELAND

**BALANCE SHEET (CONTINUED)
31 MARCH 2025**

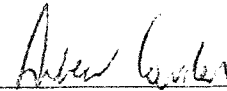
These accounts have been prepared in accordance with provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of trustees and authorised for issue on 03 October 2025.

Signed on behalf of the Board by:



**Chairperson
Michael Humphreys**



**Vice Chairperson
Andrew Cowden**

Company number: NI649724

NORTHERN CRICKET UNION OF IRELAND

**CASH FLOW STATEMENT
31 MARCH 2025**

	2025	2024
	£	£
Cash flows from operating activities		
Net income	19,403	(984)
Adjustments for:		
Depreciation of tangible fixed assets	15,825	15,825
Revaluation of investments	(143)	65
Investment income	(559)	(514)
	<u>34,526</u>	<u>14,392</u>
Changes in:		
Trade and other debtors	41,476	(60,263)
Trade and other creditors	(43,364)	40,602
Stock	(4,245)	(1,254)
	<u>28,393</u>	<u>(6,523)</u>
Cash flows from investing activities		
Investment income	559	514
Purchase of tangible assets	-	(660)
	<u>559</u>	<u>(146)</u>
Net increase/decrease in cash and cash equivalents	28,952	(6,669)
Cash and cash equivalents at beginning of year	50,208	56,877
Cash and cash equivalents at end of year	79,160	50,208

Notes 1 to 22 form part of these accounts

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of Accounting

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

The financial statements are prepared under the historical cost convention, with the exception of fixed asset investments which are held at market value.

The financial statements are prepared in pounds sterling which is the function currency of the charity.

Northern Cricket Union of Ireland meets the definition of a public benefit entity under FRS102.

Fund Accounting

Unrestricted funds are those which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Unrestricted funds may be transferred to designate funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to unrestricted funds once the criteria for the designation have been met and are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

Income Resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants, service agreement, fee income and grants for equipment are recognised in the SOFA in the period in which they are receivable.

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2025

1. ACCOUNTING POLICIES continued

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accrual's basis, inclusive of any VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Going Concern

The trustees of Northern Cricket Union of Ireland have reviewed the resources available and believe that they have adequate resources to continue in operational existence for the foreseeable future.

Accordingly, Northern Cricket Union of Ireland continues to adopt the going concern basis in preparing the financial statements

Tangible fixed assets

Tangible fixed assets are measured using the cost model. These assets are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Fixed asset investments

Fixed asset investments are held at fair value and movements in fair value are recognised in the income and expenditure statement.

Depreciation

Depreciation is provided to write off the cost of tangible fixed assets over their estimated useful lives. The rates of depreciation are as follows:

Ground preparation equipment	Varying rates on cost
Bowling equipment and peripherals	20% per annum on cost
Other Equipment	Varying rates on cost
Indoor cricket equipment	14% per annum on cost

Stocks

Stocks are stated at the lower of cost and net realisable value.

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2025

2. CLUB LEAGUE AND CUP COMPETITIONS

i) Revenue

	2025 £	2024 £
League and Cup Sponsorship	21,089	30,065
Income from Affiliation fees – Team Entry fees	20,690	10,325
Income from Registration fees – Players	19,860	9,150
Income from Fines	340	1,725
Income from Player transfers	1,225	-
Coach Education	3,940	4,388
Annual Dinner	3,520	4,680
Other income	4,968	3,310
Total revenue in respect of Clubs	75,632	63,643

2. CLUB LEAGUE AND CUP COMPETITIONS

ii) Expenditure

	2025 £	2024 £
Facility hire and catering	(8,320)	(8,470)
Prize money	-	(2,150)
Medals and trophies	(3,277)	(2,780)
Scorecards	-	(165)
Rules and Regulations Book printing	-	(377)
Umpires	(4,771)	(4,578)
Hospitality	-	(781)
Coach Education	(2,258)	(7,166)
Annual Dinner	(5,688)	(7,442)
Other	(4,663)	(2,858)
Total expenditure in respect of Clubs	(28,977)	(36,767)
Net Surplus (excluding staff costs)	46,655	26,876

The above note does not include related staff costs which are reflected in Note 7 to the accounts.

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2025

3. SCHOOLS' COMPETITIONS AND REPRESENTATIVE MATCHES

	2025	2024
	£	£
Income		
Subscriptions	3,475	3,415
Tour contributions	4,900	3,900
Donation and Gift Aid	-	375
Total revenue in respect of Schools	8,375	7,690
Expenditure		
Competitions – Fixture Books	(267)	(262)
Competitions – Medals	(455)	(663)
Competitions – Umpires	(350)	(171)
Competitions – Catering	(300)	-
Representative Matches – Umpires	(370)	(100)
Representative Matches – Catering	(150)	-
Interprovincial – Travel & Accommodation	(800)	-
Interprovincial – Catering	(600)	(5,706)
Tour – Travel & Accommodation	(4,410)	(500)
Tour – Hosting Contribution	-	(275)
Miscellaneous – Playing Kit	(849)	-
Total expenditure in respect of Schools	(8,551)	(7,677)
Net (Deficit)/Surplus (excluding staff costs)	(176)	13

The above note does not include related staff costs which are reflected in Note 7 to the accounts.

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2025

4. INTERPROVINCIAL CRICKET INCLUDING NORTHERN KNIGHTS

	2025	2024
	£	£
Income		
Cricket Ireland grant towards interprovincial matches	36,471	20,978
Cricket Ireland contribution towards:		
Player support services	4,668	4,340
Other	-	227
	<u>41,139</u>	<u>25,545</u>
Expenditure		
Facility hire	(14,093)	(7,945)
Player Support services	(6,995)	(6,822)
Coaching	-	(4,006)
Clothing and equipment	(2,231)	(348)
Cost of Interprovincial matches	(8,888)	(3,187)
Sundry	-	(272)
	<u>(32,207)</u>	<u>(22,580)</u>
Net Surplus (excluding staff costs)	<u><u>8,932</u></u>	<u><u>2,965</u></u>

The above note does not include related staff costs which are reflected in Note 7 to the accounts.

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2025

5. PATHWAY PROGRAMME ACTIVITIES

	2025	2024
	£	£
Income		
Player/kit contributions	51,824	63,413
Contributions from Cricket Ireland	25,085	35,725
Tour income	62,660	7,815
Other income	7,741	4,239
	<u>147,310</u>	<u>111,192</u>
Expenditure		
Facility Hire	(16,823)	(24,788)
Coaching (including expenses)	(16,531)	(21,638)
Playing Kit	(115)	(96)
Equipment and Balls	(697)	(894)
Trophies, Medals and Prizes	-	(212)
Literature and Resources	-	(120)
Accommodation, Catering and Transport	(62,840)	(7,833)
Miscellaneous	(2,485)	(2,536)
	<u>(99,491)</u>	<u>(58,117)</u>
Net Surplus (excluding staff costs)	<u><u>47,819</u></u>	<u><u>53,075</u></u>

The above note does not include related staff costs which are reflected in Note 7 to the accounts.

6. FUNDING FROM LOCAL COUNCILS

	2025	2024
	£	£
Income – Grant	4,000	375
Expenditure	(4,000)	(1,500)
Net Deficit on Funding	<u><u>-</u></u>	<u><u>(1,125)</u></u>

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2025

7. STAFF SALARIES AND EXPENSES

	2025 £	2024 £
Income		
Grant from Cricket Ireland ¹	247,758	220,726
Other Employment Grants ¹	3,648	4,328
Other: Cricket Ireland Contributions	2,676	3,605
	<u>254,082</u>	<u>228,659</u>
Expenditure		
Staff Salaries and expenses	(315,879)	(287,581)
	<u>(61,797)</u>	<u>(58,922)</u>

¹ Restricted funds

The average number of employees in the year was 10 (2024: 10).

8. ERASMUS PROGRAMME

	2025 £	2024 £
Income – Grant	-	2,423
Income – Player contributions	-	-
Expenditure	<u>-</u>	<u>(3,070)</u>
Net Deficit on Funding	<u>-</u>	<u>(647)</u>

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2025

9. OTHER GRANT INCOME

	2025	2024
	£	£
Cricket Ireland contributions towards:		
Office rental	18,104	17,130
Other expenses – Additional Grant	2,600	-
	<u>20,704</u>	<u>17,130</u>

10. OTHER INCOMING RESOURCES

	2025	2024
	£	£
Fundraising	145	851
Donations and Gift Aid	778	5,012
Income from Savings Bond	374	332
M&G Extra Income Fund – dividend distributions	185	182
M&G Extra Income Fund – change in capital value	143	(65)
Other miscellaneous income	5,535	300
	<u>7,160</u>	<u>6,612</u>

As at 31 March 2025 the market value of the M&G Extra Income Fund was £3,315 (2024: £3,172).

11. ADMINISTRATION

	2025	2024
	£	£
Insurance	(4,981)	(4,618)
Office running costs	(11,473)	(12,018)
Promotion and marketing	(548)	(3,279)
Advertising	(3,425)	-
Audit/Independent examination	(3,600)	(3,000)
Professional fees	(2,670)	(1,740)
Professional subscriptions	(171)	(230)
Bank charges	(573)	(501)
Miscellaneous	(1,139)	(2,551)
	<u>(28,580)</u>	<u>(27,937)</u>

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2025

12. FIXED ASSETS

	Bowling equipment £	Ground prep equipment £	Indoor Equipment £	Other £	Total £
Cost/ valuation					
At 1 April 2024	51,234	23,333	8,016	15,278	97,861
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2025	<u>51,234</u>	<u>23,333</u>	<u>8,016</u>	<u>15,278</u>	<u>97,861</u>
Depreciation					
At 1 April 2024	40,987	15,743	4,580	12,316	73,626
Charge for the year	10,247	2,938	1,146	1,494	15,825
Disposals	-	-	-	-	-
At 31 March 2025	<u>51,234</u>	<u>18,681</u>	<u>5,726</u>	<u>13,810</u>	<u>89,451</u>
At 31 March 2025	-	4,652	2,290	1,468	8,410
At 1 April 2024	10,247	7,590	3,436	2,962	24,235

The Union received grants in respect of fixed assets that were brought in to use in the 2021 year, totalling £97,201. The grants associated to the purchased fixed assets are reflected in Note 17.

13. FIXED ASSET INVESTMENTS

	2025 £	2024 £
National Savings Income Bond	10,000	10,000
M & G Investment	3,315	3,172
	<u>13,315</u>	<u>13,172</u>

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2025

14. STOCKS

	2025	2024
	£	£
Stock	5,499	1,254
	<u>5,499</u>	<u>1,254</u>
	<u><u>5,499</u></u>	<u><u>1,254</u></u>

15. DEBTORS AND PREPAID EXPENSES

	2025	2024
	£	£
Trade debtors	3,694	6,092
Prepayments and accrued income	48,351	87,429
	<u>52,045</u>	<u>93,521</u>
	<u><u>52,045</u></u>	<u><u>93,521</u></u>

16. CREDITORS: Amounts due within one year

	2025	2024
	£	£
Trade Creditor – accounts payable	31,798	67,070
Accruals and deferred income	18,272	12,196
Other Creditors	7,526	6,001
	<u>57,596</u>	<u>85,267</u>
	<u><u>57,596</u></u>	<u><u>85,267</u></u>

17. CREDITORS: Amounts due after one year

	2025	2024
	£	£
Sport NI grants for Fixed Assets	8,014	23,707
	<u>8,014</u>	<u>23,707</u>
	<u><u>8,014</u></u>	<u><u>23,707</u></u>

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2025

18. UNRESTRICTED FUNDS

	2025 £	2024 £
Opening Balance at 1 April	73,416	74,400
Unrestricted income	147,918	140,086
Unrestricted expenditure	(128,515)	(139,945)
Transfers between funds	-	(1,125)
Unrestricted funds at 31 March	<u>92,819</u>	<u>73,416</u>

19. RESTRICTED FUNDS

	2025 £	2024 £
Opening Balance at 1 April	-	-
Restricted income	410,484	323,183
Restricted expenditure	(410,484)	(324,308)
Transfers between funds	-	1,125
Restricted funds at 31 March	<u>-</u>	<u>-</u>

20. RESTRICTED CAPITAL FUNDS

	2025 £	2024 £
Opening Balance at 1 April	-	-
Restricted Capital income	15,693	15,693
Restricted Capital expenditure	(15,693)	(15,693)
Restricted Capital at 31 March	<u>-</u>	<u>-</u>

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2025

21. KEY MANAGEMENT PERSONNEL

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total consideration paid to key management personnel, including employer's national insurance contributions and employer's pension contributions, for services provided to the charity was £52,995 (2024: £56,746).

22. ETHICAL STANDARDS

In common with many other businesses our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Northern Cricket Union of Ireland

Northern Ireland - Charity number 106791

Accounts

NORTHERN CRICKET UNION OF IRELAND

Trustees' Report and Financial Statements

For the year ended 31 March 2024

Company Number NI 649724

Charity Number NIC 106791

NORTHERN CRICKET UNION OF IRELAND

Annual Report and Accounts

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Trustees' Annual Report	3
Report of the Independent Examiner	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the accounts	10

**NORTHERN CRICKET UNION OF IRELAND
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

Ms R L Bryans
Mr W Campbell
Ms DA Carville (appointed 27th November 2023)
Ms A Caulfield
Mr K Chada (resigned 13th August 2023)
Mr A J Cowden
Mr M R Humphreys
Mr R J Johnson (retired 29th November 2023)
Dr DH Kumar (appointed 13th August 2023)
Mr P J E McMorrان (retired 29th November 2023)
Mr N Parker (appointed 13th August 2023)
Mr M J Reid
Ms R S Thomas
Mr W A Waite

Secretary

Dr E M Power

Company Number

NI 649724

Charity Number

NIC 106791

Independent Examiner

Anthony Bradley FCA
Cleaver Black
Suite 5 Ormeau House
91-97 Ormeau Road
BELFAST
BT7 1SH

Bankers

Ulster Bank
Belfast City Office 1
11-16 Donegall Square East
BELFAST
BT1 5UB

TRUSTEES ANNUAL REPORT

To the members of Northern Cricket Union of Ireland

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 March 2024.

Legal and Administrative Information

Legal and administrative information, including a list of the directors who served during the period covered, are shown on page 2.

Officers

President	Mr B Walsh
Vice President	Mr B J Milford
Chairperson	Mr P J E McMorran (retired 29 th November 2023) Mr M R Humphreys (appointed 29 th November 2023)
Vice-Chairperson	Mr M R Humphreys (retired 29 th November 2023) Mr A J Cowden (appointed 29 th November 2023)
Chief Executive	Mr P Grimes

Structure, Governance and Management

The Northern Cricket Union of Ireland is a charitable company limited by guarantee, directed by a board comprising the Trustees.

Objectives and Activities

The charity's objective is to promote and improve cricket generally in the North of Ireland among males and females, able-bodied and disabled, through:

- Promoting the playing of cricket and supporting the development of cricket clubs; and
- Running men's, women's, boys' and girls' league and cup competitions for clubs and schools; and
- Organising interprovincial teams in a range of age-groups and providing coaching and fitness training for the associated regional development squads.

TRUSTEES ANNUAL REPORT

To the members of Northern Cricket Union of Ireland (CONTINUED)

ACHIEVEMENTS AND PERFORMANCE

The 2023 representative season was marked by the achievement of the Senior Men's Northern Knights team who won the double of both the Rario IP50 and T20 interprovincial competitions. Congratulations go to the entire squad, ably led by Mark Adair and Neil Rock and coached by Simon Johnston.

The Dragons team in the Super Series, which featured nine women players from the NCU, finished as runners-up in the Interprovincial competition.

Mark Adair was selected for the ICC Men's T20I Team of the Year for 2023 and became the second fastest bowler in history to take 100 wickets in this format. Amy Hunter became the first Irish woman to score centuries in both T20I and ODI cricket whilst Matthew Humphreys made his international debut in all three formats.

Domestically, Instonians won the Premier League whilst Waringstown won both the Gallagher Men's Challenge Cup and the LVS T20 Cup. The highlight of the Challenge Cup final was a magnificent 150 from Morgan Topping. Remarkably, Morgan also made a century in the Bob Kerr Irish Senior Cup final, albeit in a losing cause.

CSNI continued to dominate the women's game, winning both the Premier League and the Gallagher Women's Challenge Cup. The rapid development of the women's and girls' game in the NCU was illustrated by the feat of Lisburn, winning All Ireland titles at both under 13 and under 17 level.

The Union wishes to acknowledge with thanks the support we received from all the Clubs who make their grounds available to host Cup Finals, representative matches, international games and practice sessions. Without their support the NCU and Cricket Ireland could not fulfil an ever-expanding fixture list.

The NCU continues to implement its Strategy for the 2021-2023 period. This year saw the ongoing roll out of NV Play and Gameday with live match scoring, live streaming of matches, automation of match results and the on-line registration of players. Participation levels have increased, with new clubs and new teams throughout the Union area. Success has been achieved at representative level, reflected in international player recognition. The Club Forums have afforded a vehicle to players, club members and volunteers to assist the Board and staff in identifying priorities and in shaping the game's future.

This past year has seen us welcome Ian Butler (Talent Pathway Lead), Craig Irvine (Clubs and Schools Development Officer), Ruhan Pretorius (Cricket Connects Officer) and Carson McCullough (Community Cricket Coach) onto our staff and we thank them all for their contribution to our business since their arrival.

We would like to thank the directors who have retired in the last year, Kailash Chada, Richard Johnson, both of whom have brought their considerable financial skills to the Board over the last number of years. Our gratitude also goes to our outgoing chair, Peter McMorran, who represented the Union with calmness, good judgement and charm throughout his time in office. We welcome Dorinnia Carville, Darshan Kumar and Neil Parker to the Board and thank them for their commitment to the good governance of the game in this region.

TRUSTEES ANNUAL REPORT

To the members of Northern Cricket Union of Ireland (CONTINUED)

FINANCIAL REVIEW

Results for the period ended 31 March 2024 are provided in the Statement of Financial Activities on page 7 of the financial statements. A summary of the assets and liabilities as at 31 March 2024 are provided in the Balance Sheet on pages 8 and 9. The financial statements should be read in conjunction with their related notes, which appear on pages 10 to 21.

The results for the year reflect a total deficit of £984. The Total Funds being carried forward is £73,416.

The Trustees have reviewed the activities of the Northern Cricket Union and believe that the Union has sufficient resources to allow it to continue to operate and have therefore prepared the accounts on a going concern basis and deem this appropriate. In making this assessment, the Trustees have considered the likely trading conditions for a period of 12 months from the date of our approval of these accounts.

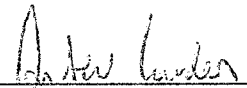
PLANS FOR FUTURE PERIODS

The Board plans to identify new income streams through commercial partnerships in order to further the Union's strategic objectives.

The next year will also see the implementation of a new strategy for the game in Ireland. Developed collaboratively by Cricket Ireland and the Unions, this strategy will shape our game for the 2024-2027 period. In the operational delivery of this strategy, the Northern Cricket Union will seek to continue its evolution and provide support to our member clubs as we continue to grow the game.



Michael Humphreys
Chairperson



Andrew Cowden
Vice Chairperson

Date: 3 October 2024

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF THE NORTHERN CRICKET UNION OF IRELAND

Year ended 31 March 2024

I report on the accounts for the year ended 31 March 2024, which are set out on pages 7 to 21.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

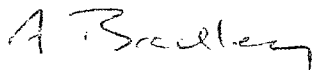
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to our attention giving us cause to believe:

- i) That accounting records were not kept in accordance with section 63 of the Charities Act
- ii) That the accounts do not accord with those accounting records
- iii) That the accounts do not comply with the accounting requirements of the Charities Act
- iv) That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (i) to (iv) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Anthony Bradley FCA
Clever Black
Chartered Accountants
Registered Auditors
Suite 5, Ormeau House
91-97 Ormeau Road
Belfast BT7 1SH

Date: 3 October 2024

NORTHERN CRICKET UNION OF IRELAND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Restricted Capital Funds £	2024 Total £	2023 Total £
Incoming Resources						
Income in respect of Clubs	2	62,913	-	-	62,913	54,540
Income in respect of Schools	3	7,690	-	-	7,690	6,385
Interprovincial Cricket Incl.						
Northern Knights	4	2,965	22,580	-	25,545	24,025
Income from RDS activities	5	55,571	55,621	-	111,192	99,234
Income from Local Councils	6	-	375	-	375	17,403
Grants in respect of salaries	7	3,605	217,212	-	220,817	173,525
Erasmus Programme	8	-	2,423	-	2,423	17,579
Other Grant Income	9	-	24,972	-	24,972	26,054
Other Income Resources	10	7,342	-	-	7,342	18,782
Capital Grant Income	20	-	-	15,693	15,693	18,761
Total Income		140,086	323,183	15,693	478,962	456,288
Resources Expended						
League and Cup Competitions	2	36,767	-	-	36,767	30,791
School Competitions and						
Representative	3	7,677	-	-	7,677	8,342
Interprovincial Cricket Incl.						
Northern Knights	4	-	22,580	-	22,580	25,971
Expenditure in respect of RDS						
activities	5	-	55,621	-	55,621	70,682
Expenditure of Local Council						
funding	6	-	1,500	-	1,500	17,403
Staff Salaries and expenses	7	70,369	217,212	-	287,581	235,993
Expenditure in respect of Erasmus						
Programme	8	647	2,423	-	3,070	44,524
Rent		1,762	17,130	-	18,892	17,189
Administration	11	22,591	7,842	-	30,433	28,544
Depreciation	12	132	-	15,693	15,825	18,761
Total Expenditure		139,945	324,308	15,693	479,946	498,200
NET INCOME/(EXPENDITURE)		141	(1,125)	-	(984)	(41,912)
Transfers between funds		(1,125)	1,125	-	-	-
Net Movement in Funds		(984)	-	-	(984)	(41,912)
RECONCILIATION OF FUNDS						
Total Funds Brought Forward		74,400	-	-	74,400	116,312
TOTAL FUNDS CARRIED FORWARD		73,416	-	-	73,416	74,400

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of Total Recognised Gains and Losses has not been prepared.

All the above amounts relate to continuing activities.

NORTHERN CRICKET UNION OF IRELAND

**BALANCE SHEET
31 MARCH 2024**

	Note	2024 £	2023 £
FIXED ASSETS			
Equipment	12	24,235	39,400
INVESTMENTS			
National Savings Income Bond	13	10,000	10,000
M & G Investment	13	3,172	3,237
		<u>13,172</u>	<u>13,237</u>
CURRENT ASSETS			
Stock	14	1,254	-
Debtors	15	93,521	33,258
Cash at bank and in hand		50,208	56,877
		<u>144,983</u>	<u>90,135</u>
CURRENT LIABILITIES			
Accruals and deferred income	16	(85,267)	(28,972)
NET CURRENT ASSETS			
		<u>97,123</u>	<u>61,163</u>
Creditors after One Year	17	(23,707)	(39,400)
NET ASSETS			
		<u>73,416</u>	<u>74,400</u>
RESERVE ACCOUNT			
Unrestricted Funds		73,416	74,400
Restricted Funds		-	-
		<u>73,416</u>	<u>74,400</u>

NORTHERN CRICKET UNION OF IRELAND

**BALANCE SHEET (CONTINUED)
31 MARCH 2024**

For the period ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

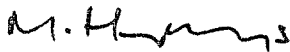
Trustee's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
2. The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records preparation of accounts.


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

The foregoing balance sheet was approved by the Board on 3 October 2024.

Signed on behalf of the Board by:



Chairperson
Michael Humphreys



Vice Chairperson
Andrew Cowden

Company number: NI649724

Notes 1 to 21 form part of these accounts

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2024

1. ACCOUNTING POLICIES

The particular accounting policies adopted by the Directorate are described below.

Basis of Accounting

The financial statements are prepared under the historical cost convention, with the exception of fixed asset investments which are held at market value.

The financial statements are prepared in pounds sterling which is the function currency of the charity.

This entity is a Public Benefit Entity.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

General funds may be transferred to designate funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met and are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

Income Resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants, service agreement, fee income and grants for equipment are recognised in the SOFA in the period in which they are receivable.

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2024

1. ACCOUNTING POLICIES continued

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accrual's basis, inclusive of any VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets

Tangible fixed assets are measured using the cost model. These assets are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Fixed asset investments

Fixed asset investments are held at fair value and movements in fair value are recognised in the income and expenditure statement.

Depreciation

Depreciation is provided to write off the cost of tangible fixed assets over their estimated useful lives. The rates of depreciation are as follows:

Ground preparation equipment	Varying rates on cost
Bowling equipment and peripherals	20% per annum on cost
Other Equipment	Varying rates on cost
Indoor cricket equipment	14% per annum on cost

Stocks

Stocks are stated at the lower of cost and net realisable value.

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2024

2. CLUB LEAGUE AND CUP COMPETITIONS

i) Revenue

	2024	2023
	£	£
League and Cup Sponsorship	30,065	25,985
Income from Affiliation fees – Team Entry fees	10,325	6,405
Income from Registration fees – Players	9,150	11,600
Income from Fines	1,725	1,355
Coach Education	4,388	4,820
Annual Dinner	4,680	4,375
Other income	2,580	-
Total revenue in respect of Clubs	62,913	54,540

2. CLUB LEAGUE AND CUP COMPETITIONS

ii) Expenditure

	2024	2023
	£	£
Facility hire and catering	(8,470)	(5,218)
Prize money	(2,150)	(2,400)
Medals and trophies	(2,780)	(2,790)
Scorecards	(165)	(164)
Fixture book Printing	(377)	(336)
Umpires	(4,578)	(3,031)
Hospitality	(781)	(1,788)
Coach Education	(7,166)	(6,733)
Annual Dinner	(7,442)	(5,618)
Other	(2,858)	(2,713)
Total expenditure in respect of Clubs	(36,767)	(30,791)
Net Surplus	26,146	23,749

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2024

3. SCHOOLS' COMPETITIONS AND REPRESENTATIVE MATCHES

	2024 £	2023 £
Income		
Subscriptions	3,415	2,185
Tour contributions	3,900	4,200
Donation and Gift Aid	375	-
Total revenue in respect of Schools	7,690	6,385
Expenditure		
Competitions – Fixture Books	(262)	(380)
Competitions – Medals	(663)	(470)
Competitions – Umpires	(171)	(258)
Competitions – Catering	-	(130)
Representative Matches - Umpires	(100)	(220)
Interprovincial – Travel & Accommodation	-	(570)
Interprovincial – Catering	-	(990)
Tour – Travel & Accommodation	(5,706)	(4,782)
Tour – Hosting Contribution	(500)	(400)
Miscellaneous	(275)	(142)
Total expenditure in respect of Schools	(7,677)	(8,342)
Net Surplus/(Deficit)	13	(1,957)

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2024

4. INTERPROVINCIAL CRICKET INCLUDING NORTHERN KNIGHTS

	2024	2023
	£	£
Income		
Cricket Ireland grant towards interprovincial matches	20,978	21,766
Cricket Ireland contribution towards:		
Player support services	4,340	2,259
Other	227	-
	<u>25,545</u>	<u>24,025</u>
Expenditure		
Facility hire	(6,622)	(11,222)
Player Support services	(8,145)	-
Coaching	(4,006)	(6,824)
Clothing and equipment	(348)	(1,579)
Cost of Interprovincial matches	(3,187)	(5,486)
Live scoring	-	(350)
Sundry	(272)	(510)
	<u>(22,580)</u>	<u>(25,971)</u>
Net Surplus/(Deficit) (excluding staff costs)	<u><u>2,965</u></u>	<u><u>(1,946)</u></u>

The above note does not include related staff costs which are reflected in Note 7 to the accounts.

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2024

5. REGIONAL DEVELOPMENT SQUAD ACTIVITIES

	2024 £	2023 £
Income		
Player/kit contributions	71,228	55,210
Contributions from Cricket Ireland	35,725	39,200
Other income	4,239	4,824
	<u>111,192</u>	<u>99,234</u>
Expenditure		
Facility Hire	(24,788)	(23,026)
Coaching (including expenses)	(21,638)	(26,611)
Playing Kit	(96)	(2,430)
Equipment and Balls	(894)	(1,229)
Trophies, Medals and Prizes	(212)	(419)
Literature and Resources	(120)	(888)
Accommodation, Catering and Transport	(7,833)	(15,800)
Miscellaneous	(40)	(279)
	<u>(55,621)</u>	<u>(70,682)</u>
Net Surplus	<u><u>55,571</u></u>	<u><u>28,552</u></u>

The above note does not include related staff costs which are reflected in Note 7 to the accounts.

6. FUNDING FROM LOCAL COUNCILS

	2024 £	2023 £
Income – Grant	375	17,403
Expenditure	(1,500)	(17,403)
Net (Deficit)/Surplus on Funding	<u><u>(1,125)</u></u>	<u><u>-</u></u>

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2024

7. STAFF SALARIES AND EXPENSES

	2024 £	2023 £
Income		
Grant from Cricket Ireland ¹	212,884	165,759
Other Employment Grants ¹	4,328	7,766
Other: Cricket Ireland Contributions	3,605	-
Total Salary grants and contributions	<u>220,817</u>	<u>173,525</u>
Expenditure		
Staff Salaries and expenses	(287,581)	(235,993)
Net Deficit	<u>(66,764)</u>	<u>(62,468)</u>

¹ Restricted funds

The average number of employees in the year was 10 (2023: 9).

8. ERASMUS PROGRAMME

	2024 £	2023 £
Income – Grant	2,423	12,779
Income – Player contributions	-	4,800
Expenditure	<u>(3,070)</u>	<u>(44,524)</u>
	<u>(647)</u>	<u>(26,945)</u>

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2024

9. OTHER GRANT INCOME

	2024	2023
	£	£
Cricket Ireland contributions towards:		
Office rental	17,130	16,712
Other expenses – Admin/Travel/Additional Grants	7,842	9,342
	<u>24,972</u>	<u>26,054</u>

10. OTHER INCOMING RESOURCES

	2024	2023
	£	£
Covid Recovery Grant	-	15,217
Gate Receipts	730	1,225
Fundraising	851	55
Donations and Gift Aid	5,012	2,194
Income from Savings Bond	332	131
M&G Extra Income Fund – dividend distributions	182	166
M&G Extra Income Fund – change in capital value	(65)	(206)
Other miscellaneous income	300	-
	<u>7,342</u>	<u>18,782</u>

As at 31 March 2024 the market value of the M&G Extra Income Fund was £3,172 (2023: £3,237).

11. ADMINISTRATION

	2024	2023
	£	£
Insurance	(4,618)	(4,526)
Office running costs	(12,018)	(11,539)
Promotion and marketing	(3,279)	(2,805)
Independent examination	(3,000)	(3,000)
Professional fees	(1,740)	(1,440)
Professional subscriptions	(230)	(150)
Bank and Stripe charges	(2,997)	(3,327)
Miscellaneous	(2,551)	(1,757)
	<u>(30,433)</u>	<u>(28,544)</u>

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2024

12. FIXED ASSETS

	Bowling equipment £	Ground prep equipment £	Indoor Equipment £	Other £	Total £
Cost/ valuation					
At 1 April 2023	51,234	23,333	8,016	14,618	97,201
Additions	-	-	-	660	660
Disposals	-	-	-	-	-
At 31 March 2024	<u>51,234</u>	<u>23,333</u>	<u>8,016</u>	<u>15,278</u>	<u>97,861</u>
Depreciation					
At 1 April 2023	30,740	12,806	3,435	10,820	57,801
Charge for the year	10,247	2,937	1,145	1,496	15,825
Disposals	-	-	-	-	-
At 31 March 2024	<u>40,987</u>	<u>15,743</u>	<u>4,580</u>	<u>12,316</u>	<u>73,626</u>
At 31 March 2024	<u>10,247</u>	<u>7,590</u>	<u>3,436</u>	<u>2,962</u>	<u>24,235</u>
At 1 April 2023	<u>20,494</u>	<u>10,527</u>	<u>4,581</u>	<u>3,798</u>	<u>39,400</u>

The Union received grants in respect of fixed assets that were brought in to use in the 2021 year, totalling £97,201. The grants associated to the purchased fixed assets are reflected in Note 17.

13. FIXED ASSET INVESTMENTS

	2024 £	2023 £
National Savings Income Bond	10,000	10,000
M & G Investment	3,172	3,237
	<u>13,172</u>	<u>13,237</u>

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2024

14. STOCKS

	2024 £	2023 £
Stock	1,254	-
	<u>1,254</u>	<u>-</u>

15. DEBTORS AND PREPAID EXPENSES

	2024 £	2023 £
Trade debtors	6,092	5,014
Prepayments and accrued income	87,429	28,124
Other Debtors	-	120
	<u>93,521</u>	<u>33,258</u>

16. CREDITORS: Amounts due within one year

	2024 £	2023 £
Trade Creditor – accounts payable	67,070	10,740
Accruals and deferred income	12,196	12,298
Other Creditors	6,001	5,934
	<u>85,267</u>	<u>28,972</u>

17. CREDITORS: Amounts due after one year

	2024 £	2023 £
Sport NI grants for Fixed Assets	23,707	39,400
	<u>23,707</u>	<u>39,400</u>

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2024

18. UNRESTRICTED FUNDS

	2024 £	2023 £
Opening Balance at 1 April	74,400	86,809
Unrestricted income	140,086	139,717
Unrestricted expenditure	(139,945)	(152,126)
Transfers between funds	(1,125)	-
Unrestricted funds at 31 March	<u>73,416</u>	<u>74,400</u>

19. RESTRICTED FUNDS

	2024 £	2023 £
Opening Balance at 1 April	-	29,503
Restricted income	323,183	297,810
Restricted expenditure	(324,308)	(327,313)
Transfers between funds	1,125	-
Restricted funds at 31 March	<u>-</u>	<u>-</u>

20. RESTRICTED CAPITAL FUNDS

	2024 £	2023 £
Opening Balance at 1 April	-	-
Restricted Capital income	15,693	18,761
Restricted Capital expenditure	(15,693)	(18,761)
Restricted Capital at 31 March	<u>-</u>	<u>-</u>

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2024

21. KEY MANAGEMENT PERSONNEL

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total consideration paid to key management personnel, including employer's national insurance contributions and employer's pension contributions, for services provided to the charity was £56,746 (2023: £52,915).

Northern Cricket Union of Ireland

Northern Ireland - Charity number 106791

Annual report

TRUSTEES ANNUAL REPORT

To the members of Northern Cricket Union of Ireland

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 March 2024.

Legal and Administrative Information

Legal and administrative information, including a list of the directors who served during the period covered, are shown on page 2.

Officers

President	Mr B Walsh
Vice President	Mr B J Milford
Chairperson	Mr P J E McMorran (retired 29 th November 2023) Mr M R Humphreys (appointed 29 th November 2023)
Vice-Chairperson	Mr M R Humphreys (retired 29 th November 2023) Mr A J Cowden (appointed 29 th November 2023)
Chief Executive	Mr P Grimes

Structure, Governance and Management

The Northern Cricket Union of Ireland is a charitable company limited by guarantee, directed by a board comprising the Trustees.

Objectives and Activities

The charity's objective is to promote and improve cricket generally in the North of Ireland among males and females, able-bodied and disabled, through:

- Promoting the playing of cricket and supporting the development of cricket clubs; and
- Running men's, women's, boys' and girls' league and cup competitions for clubs and schools; and
- Organising interprovincial teams in a range of age-groups and providing coaching and fitness training for the associated regional development squads.

TRUSTEES ANNUAL REPORT

To the members of Northern Cricket Union of Ireland (CONTINUED)

ACHIEVEMENTS AND PERFORMANCE

The 2023 representative season was marked by the achievement of the Senior Men's Northern Knights team who won the double of both the Rario IP50 and T20 interprovincial competitions. Congratulations go to the entire squad, ably led by Mark Adair and Neil Rock and coached by Simon Johnston.

The Dragons team in the Super Series, which featured nine women players from the NCU, finished as runners-up in the Interprovincial competition.

Mark Adair was selected for the ICC Men's T20I Team of the Year for 2023 and became the second fastest bowler in history to take 100 wickets in this format. Amy Hunter became the first Irish woman to score centuries in both T20I and ODI cricket whilst Matthew Humphreys made his international debut in all three formats.

Domestically, Instonians won the Premier League whilst Waringstown won both the Gallagher Men's Challenge Cup and the LVS T20 Cup. The highlight of the Challenge Cup final was a magnificent 150 from Morgan Topping. Remarkably, Morgan also made a century in the Bob Kerr Irish Senior Cup final, albeit in a losing cause.

CSNI continued to dominate the women's game, winning both the Premier League and the Gallagher Women's Challenge Cup. The rapid development of the women's and girls' game in the NCU was illustrated by the feat of Lisburn, winning All Ireland titles at both under 13 and under 17 level.

The Union wishes to acknowledge with thanks the support we received from all the Clubs who make their grounds available to host Cup Finals, representative matches, international games and practice sessions. Without their support the NCU and Cricket Ireland could not fulfil an ever-expanding fixture list.

The NCU continues to implement its Strategy for the 2021-2023 period. This year saw the ongoing roll out of NV Play and Gameday with live match scoring, live streaming of matches, automation of match results and the on-line registration of players. Participation levels have increased, with new clubs and new teams throughout the Union area. Success has been achieved at representative level, reflected in international player recognition. The Club Forums have afforded a vehicle to players, club members and volunteers to assist the Board and staff in identifying priorities and in shaping the game's future.

This past year has seen us welcome Ian Butler (Talent Pathway Lead), Craig Irvine (Clubs and Schools Development Officer), Ruhan Pretorius (Cricket Connects Officer) and Carson McCullough (Community Cricket Coach) onto our staff and we thank them all for their contribution to our business since their arrival.

We would like to thank the directors who have retired in the last year, Kailash Chada, Richard Johnson, both of whom have brought their considerable financial skills to the Board over the last number of years. Our gratitude also goes to our outgoing chair, Peter McMorran, who represented the Union with calmness, good judgement and charm throughout his time in office. We welcome Dorinnia Carville, Darshan Kumar and Neil Parker to the Board and thank them for their commitment to the good governance of the game in this region.

TRUSTEES ANNUAL REPORT

To the members of Northern Cricket Union of Ireland (CONTINUED)

FINANCIAL REVIEW

Results for the period ended 31 March 2024 are provided in the Statement of Financial Activities on page 7 of the financial statements. A summary of the assets and liabilities as at 31 March 2024 are provided in the Balance Sheet on pages 8 and 9. The financial statements should be read in conjunction with their related notes, which appear on pages 10 to 21.

The results for the year reflect a total deficit of £984. The Total Funds being carried forward is £73,416.

The Trustees have reviewed the activities of the Northern Cricket Union and believe that the Union has sufficient resources to allow it to continue to operate and have therefore prepared the accounts on a going concern basis and deem this appropriate. In making this assessment, the Trustees have considered the likely trading conditions for a period of 12 months from the date of our approval of these accounts.


PLANS FOR FUTURE PERIODS

The Board plans to identify new income streams through commercial partnerships in order to further the Union's strategic objectives.

The next year will also see the implementation of a new strategy for the game in Ireland. Developed collaboratively by Cricket Ireland and the Unions, this strategy will shape our game for the 2024-2027 period. In the operational delivery of this strategy, the Northern Cricket Union will seek to continue its evolution and provide support to our member clubs as we continue to grow the game.



Michael Humphreys
Chairperson



Andrew Cowden
Vice Chairperson

Date: 3 October 2024

Northern Cricket Union of Ireland

Northern Ireland - Charity number 106791

Annual return

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF THE NORTHERN CRICKET UNION OF IRELAND

Year ended 31 March 2024

I report on the accounts for the year ended 31 March 2024, which are set out on pages 7 to 21.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

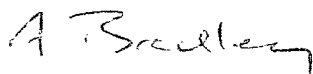
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to our attention giving us cause to believe:

- i) That accounting records were not kept in accordance with section 63 of the Charities Act
- ii) That the accounts do not accord with those accounting records
- iii) That the accounts do not comply with the accounting requirements of the Charities Act
- iv) That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (i) to (iv) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Anthony Bradley FCA
Clever Black
Chartered Accountants
Registered Auditors
Suite 5, Ormeau House
91-97 Ormeau Road
Belfast BT7 1SH

Date: 3 October 2024

Northern Cricket Union of Ireland

Northern Ireland - Charity number 106791

Accounts



NORTHERN CRICKET UNION OF IRELAND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Restricted Capital Funds £	2023 Total £	2022 Total £
Incoming Resources						
Income in respect of Clubs	2	54,540	-	-	54,540	37,124
Income in respect of Schools	3	6,385	-	-	6,385	945
Interprovincial Cricket Incl. Northern Knights	4	-	24,025	-	24,025	21,996
Income from RDS activities	5	55,210	44,024	-	99,234	61,970
Income from Local Councils	6	-	17,403	-	17,403	-
Grants in respect of salaries	7	-	173,525	-	173,525	156,240
Erasmus Programme	8	4,800	12,779	-	17,579	-
Other Grant Income	9	-	26,054	-	26,054	32,486
Active Clubs Programme Income	10	-	-	-	-	13,485
Other Income Resources	11	18,782	-	-	18,782	6,222
Capital Grant Income	21	-	-	18,761	18,761	18,761
Total Income		139,717	297,810	18,761	456,288	349,229
Resources Expended						
League and Cup Competitions	2	30,791	-	-	30,791	14,536
School Competitions and Representative	3	8,342	-	-	8,342	1,948
Interprovincial Cricket Incl. Northern Knights	4	1,946	24,025	-	25,971	19,362
Expenditure in respect of RDS activities	5	26,658	44,024	-	70,682	59,743
Expenditure of Local Council funding	6	-	17,403	-	17,403	-
Staff Salaries and expenses	7	62,468	173,525	-	235,993	176,073
Expenditure in respect of Erasmus Programme	8	2,242	42,282	-	44,524	-
Rent		477	16,712	-	17,189	15,919
Active Clubs Programme costs	10	-	-	-	-	12,737
Administration	12	19,202	9,342	-	28,544	27,129
Depreciation	13	-	-	18,761	18,761	18,761
Total Expenditure		152,126	327,313	18,761	498,200	346,210
NET INCOME/(EXPENDITURE)		(12,409)	(29,503)	-	(41,912)	3,019
RECONCILIATION OF FUNDS						
Total Funds Brought Forward		86,809	29,503	-	116,312	113,293
TOTAL FUNDS CARRIED FORWARD		74,400	-	-	74,400	116,312

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of Total Recognised Gains and Losses has not been prepared.

All the above amounts relate to continuing activities.



NORTHERN CRICKET UNION OF IRELAND

BALANCE SHEET
31 MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Equipment	13	39,400	58,161
INVESTMENTS			
National Savings Income Bond	14	10,000	10,000
M & G Investment	11	3,237	3,443
		<u>13,237</u>	<u>13,443</u>
CURRENT ASSETS			
Stock	15	-	2,380
Debtors	16	33,258	39,031
Cash at bank and in hand		56,877	92,634
		<u>90,135</u>	<u>134,045</u>
CURRENT LIABILITIES			
Accruals and deferred income	17	(28,972)	(31,176)
NET CURRENT ASSETS		<u>61,163</u>	<u>102,869</u>
Creditors after One Year	18	(39,400)	(58,161)
NET ASSETS		<u>74,400</u>	<u>116,312</u>
RESERVE ACCOUNT			
Unrestricted Funds		74,400	86,809
Restricted Funds		-	29,503
		<u>74,400</u>	<u>116,312</u>



NORTHERN CRICKET UNION OF IRELAND

BALANCE SHEET (CONTINUED)
31 MARCH 2023

For the period ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

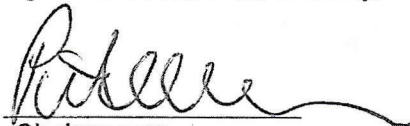
Trustee's responsibilities:


1. The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
2. The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records preparation of accounts.

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

The foregoing balance sheet was approved by the Board on 26 October 2023.

Signed on behalf of the Board by:


Chairperson
Peter McMorran


Director
Richard Johnson

Company number: NI649724

Notes 1 to 22 form part of these accounts



NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2023

1. ACCOUNTING POLICIES

The particular accounting policies adopted by the Directorate are described below.

Basis of Accounting

The financial statements are prepared under the historical cost convention, with the exception of fixed asset investments which are held at market value.

The financial statements are prepared in pounds sterling which is the function currency of the charity.

This entity is a Public Benefit Entity.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

General funds may be transferred to designate funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met and are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

Income Resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants, service agreement, fee income and grants for equipment are recognised in the SOFA in the period in which they are receivable.



NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2023

1. ACCOUNTING POLICIES continued

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accrual's basis, inclusive of any VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets

The cost of assets comprises purchase price and any installation charges.

Fixed asset investments

Fixed asset investments are held at fair value and movements in fair value are recognised in the income and expenditure statement.

Depreciation

Depreciation is provided to write off the cost of tangible fixed assets over their estimated useful lives. The rates of depreciation are as follows:

Ground preparation equipment	Varying rates on cost
Bowling equipment and peripherals	20% per annum on cost
Other Equipment	Varying rates on cost
Indoor cricket equipment	14% per annum on cost

Stocks

Stocks are stated at the lower of cost and net realisable value.



NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2023

2. CLUB LEAGUE AND CUP COMPETITIONS

i) Revenue

	2023	2022
	£	£
League and Cup Sponsorship	25,985	23,685
Income from Affiliation fees – Team Entry fees	8,763	795
Income from Registration fees – Players	9,242	6,774
Income from Fines	1,355	1,110
Coach Education	4,820	3,160
Annual Dinner	4,375	-
Other income	-	1,600
Total revenue in respect of Clubs	54,540	37,124

2. CLUB LEAGUE AND CUP COMPETITIONS

ii) Expenditure

	2023	2022
	£	£
Facility hire and catering	(5,218)	(3,345)
Prize money	(2,400)	(1,700)
Medals and trophies	(2,790)	(2,116)
Scorecards	(336)	(192)
Fixture book Printing	(164)	(132)
Photography and promotion	-	(1,068)
Umpires	(3,031)	(3,000)
Hospitality	(1,788)	-
Coach Education	(6,733)	-
Annual Dinner	(5,618)	-
Other	(2,713)	(2,985)
Total expenditure in respect of Clubs	(30,791)	(14,538)
Net Surplus	23,749	22,586



NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS
Year ended 31 March 2023

3. SCHOOLS' COMPETITIONS AND REPRESENTATIVE MATCHES

	2023	2022
	£	£
Income		
Subscriptions	2,185	945
Tour contributions	4,200	-
Total revenue in respect of Schools	6,385	945
Expenditure		
Competitions – Fixture Books	(380)	-
Competitions – Medals	(470)	(56)
Competitions – Umpires	(258)	(362)
Competitions – Catering	(130)	-
Representative Matches - Umpires	(220)	(1,530)
Interprovincial – Travel & Accommodation	(570)	-
Interprovincial – Catering	(990)	-
Tour – Travel & Accommodation	(4,782)	-
Tour – Hosting Contribution	(400)	-
Miscellaneous	(142)	-
Total expenditure in respect of Schools	(8,342)	(1,948)
Net Deficit	(1,957)	(1,003)



NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS
Year ended 31 March 2023

4. INTERPROVINCIAL CRICKET INCLUDING NORTHERN KNIGHTS

	2023	2022
	£	£
Income		
Sponsorship	-	10,000
Cricket Ireland grant towards interprovincial matches	21,766	11,996
Cricket Ireland contribution towards strength and conditioning and per diems	2,259	-
	<u>24,025</u>	<u>21,996</u>
Expenditure		
Training	(11,222)	(4,694)
Coaching	(6,824)	(875)
Clothing and equipment	(1,579)	(810)
Cost of Interprovincial matches	(5,486)	(10,332)
Live scoring	(350)	(1,125)
Sundry	(510)	(1,526)
	<u>(25,971)</u>	<u>(19,362)</u>
Net (Deficit)/Surplus (excluding staff costs)	<u>(1,946)</u>	<u>2,634</u>

The above note does not include related staff costs which are reflected in Note 7 to the accounts on page 17.



NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS
Year ended 31 March 2023

5. REGIONAL DEVELOPMENT SQUAD ACTIVITIES

	2023 £	2022 £
Income		
Player/kit contributions	55,210	54,370
Contributions from Cricket Ireland	39,200	7,600
Other income	4,824	-
	<u>99,234</u>	<u>61,970</u>
Expenditure		
Facility Hire	(23,026)	(19,105)
Coaching (including expenses)	(26,611)	(32,699)
Playing Kit	(2,430)	(1,766)
Equipment and Balls	(1,229)	(4,855)
Trophies, Medals and Prizes	(419)	-
Literature and Resources	(888)	-
Accommodation, Catering and Transport	(15,800)	(450)
Miscellaneous	(279)	(868)
	<u>(70,682)</u>	<u>(59,743)</u>
Net Surplus	28,552	2,227

The above note does not include related staff costs which are reflected in Note 7 to the accounts on page 17.

6. FUNDING FROM LOCAL COUNCILS

	2023 £	2022 £
Income – Grant	17,403	-
Expenditure	(17,403)	-
Net Surplus on Funding	-	-



NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS
Year ended 31 March 2023

7. STAFF SALARIES AND EXPENSES

	2023	2022
	£	£
Income		
Grant from Cricket Ireland ¹	165,759	156,240
Other Employment Grants ¹	7,766	-
Total Salary grants and contributions	<u>173,525</u>	<u>156,240</u>
Expenditure		
Staff Salaries and expenses	(235,993)	(176,073)
Net Deficit	<u>(62,468)</u>	<u>(19,833)</u>

¹ Restricted funds

The average number of employees in the year was 9 (2022: 6).

8. ERASMUS PROGRAMME

	2023	2022
	£	£
Income – Grant	12,779	-
Income – Player contributions	4,800	-
Expenditure	(44,524)	-
	<u>(26,945)</u>	<u>-</u>



NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS
Year ended 31 March 2023

9. OTHER GRANT INCOME

	2023	2022
	£	£
Cricket Ireland contributions towards:		
Office rental	16,712	15,916
Other expenses – Admin/Travel/Additional Grants	9,342	16,570
	<u>26,054</u>	<u>32,486</u>

10. ACTIVE CLUBS PROGRAMME

	2023	2022
	£	£
Income	-	13,485
Expenditure	-	(12,737)
Net Surplus on Funding	<u>-</u>	<u>748</u>

The Active Clubs programme is a Sport Northern Ireland and Cricket Ireland funded programme that provides Clubs with support to develop their players, personnel, facilities and cricket activities. The programme includes support for delivery of activities to increase club membership, development of the coaching and volunteer workforce within clubs and activities aimed at promotion of the game to youth, adult, male and female participants. The Programme has now ended - funding and expenditure is now categorised under RDS.

11. OTHER INCOMING RESOURCES

	2023	2022
	£	£
Covid Recovery Grant	15,217	-
Gate Receipts	1,225	2,412
Fundraising	55	2,760
Donations and Gift Aid	2,194	750
Income from Savings Bond	131	10
M&G Extra Income Fund – dividend distributions	166	142
M&G Extra Income Fund – change in capital value	(206)	148
Other Incoming Resources	<u>18,782</u>	<u>6,222</u>

As at 31 March 2023 the market value of the M&G Extra Income Fund was £3,237 (2022: £3,443).

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS
Year ended 31 March 2023

12. ADMINISTRATION

	2023 £	2022 £
Insurance	(4,526)	(2,919)
Office running costs	(11,539)	(7,872)
Office equipment	-	(554)
Promotion and marketing	(2,805)	(6,883)
Independent examination	(3,000)	(3,000)
Professional fees	(1,440)	(1,440)
Professional subscriptions	(150)	-
Bank and Stripe charges	(3,327)	(2,152)
Miscellaneous	(1,757)	(2,309)
Total Administration Expenses	(28,544)	(27,129)

13. FIXED ASSETS

	Bowling equipment £	Ground prep equipment £	Indoor Equipment £	Other £	Total £
<i>Cost/valuation</i>					
At 1 April 2022	51,234	23,333	8,016	14,618	97,201
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2023	51,234	23,333	8,016	14,618	97,201
<i>Depreciation</i>					
At 1 April 2022	20,494	8,537	2,290	7,719	39,040
Charge for the year	10,246	4,269	1,145	3,101	18,761
Disposals	-	-	-	-	-
At 31 March 2023	30,740	12,806	3,435	10,820	57,801
At 31 March 2023	20,494	10,527	4,581	3,798	39,400
At 1 April 2022	30,740	14,796	5,726	6,899	58,161



NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS
Year ended 31 March 2023

13. FIXED ASSETS (CONT'D)

The Union received grants in respect of fixed assets that were brought in to use in the 2021 year, totalling £97,201. The grants associated to the purchased fixed assets are reflected in Note 18.

14. CURRENT ASSET INVESTMENTS

	2023 £	2022 £
National Savings Income Bond	10,000	10,000
M & G Investment	3,237	3,443
	<u>13,237</u>	<u>13,443</u>

15. STOCKS

	2023 £	2022 £
Retail stock held at Gotto Sports	-	2,380
	<u>-</u>	<u>2,380</u>

16. DEBTORS AND PREPAID EXPENSES

	2023 £	2022 £
Trade debtors	5,014	3,250
Prepayments and accrued income	28,124	19,814
Other Debtors	120	15,967
	<u>33,258</u>	<u>39,031</u>



NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS
Year ended 31 March 2023

17. CREDITORS: Amounts due within one year

	2023	2022
	£	£
Trade Creditor – accounts payable	10,740	-
Accruals and deferred income	12,298	11,773
Other Creditors	5,934	19,403
	<u>28,972</u>	<u>31,176</u>

18. CREDITORS: Amounts due after one year

	2023	2022
	£	£
Sport NI grants for Fixed Assets	39,400	58,161
	<u>39,400</u>	<u>58,161</u>

19. UNRESTRICTED FUNDS

	2023	2022
	£	£
Opening Balance at 1 April	86,809	76,190
Unrestricted income	139,717	125,979
Unrestricted expenditure	(152,126)	(115,360)
	<u>74,400</u>	<u>86,809</u>

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS
Year ended 31 March 2023

20. RESTRICTED FUNDS

	2023	2022
	£	£
Opening Balance at 1 April	29,503	37,103
Restricted income	297,810	204,489
Restricted expenditure	(327,313)	(212,089)
Restricted funds at 31 March	<u>-</u>	<u>29,503</u>

21. RESTRICTED CAPITAL FUNDS

	2023	2022
	£	£
Opening Balance at 1 April	-	-
Restricted Capital income	18,761	18,761
Restricted Capital expenditure	(18,761)	(18,761)
Restricted Capital at 31 March	<u>-</u>	<u>-</u>

22. KEY MANAGEMENT PERSONNEL

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total consideration paid to key management personnel, including employer's national insurance contributions and employer's pension contributions, for services provided to the charity was £52,915 (2022: £48,615).

Northern Cricket Union of Ireland

Northern Ireland - Charity number 106791

Annual report



TRUSTEES ANNUAL REPORT
To the members of Northern Cricket Union of Ireland

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 March 2023.

Legal and Administrative Information

Legal and administrative information, including a list of the directors who served during the period covered, are shown on page 2.

Officers

President	Mr R F Bell (resigned 7 th December 2022) Mr B Walsh (appointed 7 th December 2022)
Vice President	Mr B Walsh (resigned 7 th December 2022) Mr B J Milford (appointed 7 th December 2022)
Chairperson	Mr P J E McMorran
Vice-Chairperson	Mr M R Humphreys
Honorary Treasurer	Mr K Chada
Chief Executive	Mr P Grimes
General Secretary	Mr B J Milford (retired 30 th November 2022)

Structure, Governance and Management

The Northern Cricket Union of Ireland is a charitable company limited by guarantee, directed by a board comprising the Trustees.

Objectives and Activities

The charity's objective is to promote and improve cricket generally in the North of Ireland among males and females, able-bodied and disabled, through:

- Promoting the playing of cricket and supporting the development of cricket clubs; and
- Running men's, women's, boys' and girls' league and cup competitions for clubs and schools; and
- Organising interprovincial teams in a range of age-groups and providing coaching and fitness training for the associated regional development squads.



TRUSTEES ANNUAL REPORT

To the members of Northern Cricket Union of Ireland (CONTINUED)

ACHIEVEMENTS AND PERFORMANCE

Fortunately, after the last couple of years the impact of Covid 19 had somewhat diminished by the beginning of the 2022 season and thus this season was more reminiscent of those which preceded the pandemic. The return of a full summer schedule was greeted with clement weather conditions for the entire summer.

Congratulations are offered to all who participated, especially those who were fortunate to earn themselves some silverware during the season. Special mention to CIYMS CC men's first team who became the first team ever to win both the Clear Currency Bob Kerr Irish Senior Cup and the Clear Currency All Ireland T20 Cup in the same year. There was also a first in the women's game as Rachael Thomas from CSNI CC, who completed the double in winning both the Women's Premier League and the Gallagher Women's Challenge Cup, scored the first century in the women's Premier League (130*).

At representative level, although the Northern Knights had a somewhat frustrating year on the field, it is pleasing to see most of the players based in the NCU and an increasing number emerging from our pathway structures.

2022 saw the Women's Super Series return to a 3-team competition with the new Dragons team being an increasingly northern based team. During the season fourteen players from the NCU area were selected to play in the tournament with many matches being staged at grounds across the Union. Yet another exciting step in the continuing rapid development of the women's game in a relatively short time.

At under-age level our pathway programme continues to flourish. The NCU boys' and girls' teams were competitive with notable victories against strong opposition coupled with some key learning experiences for all. Special mention to U15 boys Adam Heasley (CIYMS CC) and Adam Leckey (CSNI CC) who won Cricket World's Performance of the Week for an outstanding match-winning partnership during Interprovincial matches.

Stormont was kept busy with three International T20 matches against New Zealand (during which Paul Stirling scored 120*) and a further five Matches against Afghanistan with Ireland winning the series.

Many congratulations to Matthew Humphreys and Jack Dickson representing Ireland at the U19 World Cup, with Simon Johnston part of the coaching staff.

The Union wishes to acknowledge with thanks the support we received from all the Clubs who make their grounds available to host Cup Finals, representative matches, Internationals and practise sessions. Without their support the NCU and Cricket Ireland could not fulfil an ever-expanding fixture list.

With the two previous seasons affected by the pandemic we were delighted to have the continuing support from our commercial partners without whom we could not run our expanding programme of fixtures and activities. This support and that of the local press, and our own growing social media output ensures widespread coverage of NCU cricket and the opportunity to showcase our sport.



TRUSTEES ANNUAL REPORT

To the members of Northern Cricket Union of Ireland (CONTINUED)

The NCU Strategy for the 2021-2023 period was published towards the end of 2021 with the first year completed and a review presented to the Board. Progress is being achieved in each of the strategy pillars though at differential pace, and where hurdles are appearing these are usually due to a lack of capacity or financial constraints. Identifiable successes include the regional Club Forums, which assisted the Board and staff prioritise future activities in line with club wishes; the introduction of NVPlay for match scoring and live streaming of matches; and the further development of the women's game both on and off the pitch.

This past year has seen us welcome Chris Taylor (Club and Partnerships Development Officer), Harry Lockhart (Community Development Officer) and James Cameron-Dow (Women and Girls Development and Talent Coach) onto our staff, whilst Michael Martin (Marketing Officer) joined us for the summer season. All have made a significant contribution to our business since their arrival.

We would like to thank two Directors who retired from the Board, Andy Clement and Ken Nixon, as well as Roger Bell who has just completed the last two years in office as our President and brings to an end 41 years continued service at NCU Board level. We thank each for their contribution to the NCU which has been significant. Special mention to Bryan Milford who retired in December 2022 after 31 years of service including nearly fifteen years as General Secretary. He has been an outstanding servant and leader within our game and his contribution to the evolution of the NCU cannot be underestimated.

We reflect on a year, probably enjoyed even more than most, following two years greatly impacted by the pandemic. Special thanks go to all who make our game possible, the clubs and their members, the umpires, the volunteers and the staff.

FINANCIAL REVIEW

Results for the period ended 31 March 2023 are provided in the Statement of Financial Activities on page 8 of the financial statements. A summary of the assets and liabilities as at 31 March 2023 are provided in the Balance Sheet on pages 9 and 10. The financial statements should be read in conjunction with their related notes, which appear on pages 11 to 22.

The results for the year reflect a total deficit of £41,912. The Total Funds being carried forward is £74,400.

The Trustees have reviewed the activities of the Northern Cricket Union and believe that the Union has sufficient resources to allow it to continue to operate and have therefore prepared the accounts on a going concern basis and deem this appropriate. In making this assessment, the Trustees have considered the likely trading conditions for a period of 12 months from the date of our approval of these accounts.



TRUSTEES ANNUAL REPORT
To the members of Northern Cricket Union of Ireland (CONTINUED)

PLANS FOR FUTURE PERIODS

The Board continue to focus on new and increased income streams to address the financial impact which the pandemic had on the financial position of the Union. It is hoped that new commercial partnerships can be developed with the aim of furthering the Unions strategic objectives.

The 2023/2024 year will also see the development of a new strategy for the game in the NCU. This strategy will look to continue the evolution of the NCU and provide support to our member clubs with their own plans for the future.

A handwritten signature in black ink, appearing to read "Peter McMorran", written over a horizontal line.

Peter McMorran
Chairperson

A handwritten signature in black ink, appearing to read "Richard Johnson", written over a horizontal line.

Richard Johnson
Director

Date: 26 October 2023

Northern Cricket Union of Ireland

Northern Ireland - Charity number 106791

Annual return

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF THE
NORTHERN CRICKET UNION OF IRELAND

Year ended 31 March 2023

I report on the accounts for the year ended 31 March 2023, which are set out on pages 8 to 22.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to our attention giving us cause to believe:

- i) That accounting records were not kept in accordance with section 63 of the Charities Act
- ii) That the accounts do not accord with those accounting records
- iii) That the accounts do not comply with the accounting requirements of the Charities Act
- iv) That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (i) to (iv) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Anthony Bradley FCA
Cleave Black
Chartered Accountants
Registered Auditors
Suite 5, Ormeau House
91-97 Ormeau Road
Belfast BT7 1SH

Date: 26/10/2023