

NORTHERN CRICKET UNION OF IRELAND

Trustees Report and Financial Statements

For the year ended 31 March 2021

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	Mr R F Bell	resigned 02/12/20
	Mr S R Beckett	
	Ms R L Bryans	
	Mr A A Burton	resigned 02/12/20
	Mr K Chada	
	Mr A J Cowden	appointed 11/03/21
	Mr S A I Dyer	
	Mr M R Humphreys	
	Mr R J Johnson	appointed 02/12/20
	Mr P J E McMorran	
	Mr K G Nixon	
	Mr A T Rutherford	
	Mr W A Waite	
Mr B Walsh		

Secretary	Dr E M Power
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Company Number	NI 649724
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Charity Number	NIC 106791
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Independent Examiner	Cleaver Black Suite 5 Ormeau House 91-97 Ormeau Road BELFAST BT7 1SH
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Bankers	Ulster Bank 185/189 Shankill Road BELFAST BT13 1FH
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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 2021.

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 (appointed 02/12/20) Mr R J Johnson (resigned 02/12/20)
Vice President	Mr B Walsh (appointed 02/12/20) Mr R F Bell (resigned 02/12/20)
Chairman	Mr S R Beckett
Vice-Chairman	Mr P J E McMorran
Honorary Treasurer	Mr K Chada
General Manager	Ms H A Platt
General Secretary	Mr B J Milford

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;
- 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

ACHIEVEMENTS AND PERFORMANCE

This year the management and staff team increased by two thanks to additional matched funding from Ulster University. James Cameron-Dow and Mike Grossett both provided part-time support as Cricket Development Officers for Community and Clubs and for Student Participation and Club Development. We are also grateful to Cricket Ireland and Sport Northern Ireland for their financial support which goes some way towards helping the delivery of the Union's strategy.

Unfortunately, the spread of the COVID 19 pandemic in Northern Ireland in the first quarter of 2020 and the resultant lockdown followed by restrictions severely impacted the cricket season. Promotion and relegation were abandoned but a series of 20 over cup and league competitions commenced in July 2020 and were much enjoyed and well supported. Whilst the Men's Challenge Cup could not be held the Women's Challenge Cup was eagerly competed for with Waringstown finishing as winners.

However, the pandemic meant there was no schools or youth cricket and only a truncated season of youth representative games.

For the MTB Northern Knights as with the other representative sides it proved to be a frustrating year. Fewer fixtures could be arranged for the season and even they were badly affected by the weather in late summer.

There was also great disappointment when the much-anticipated arrival of the New Zealand side for matches against Ireland at Stormont became a casualty of COVID and the trip was cancelled.

FINANCIAL REVIEW

Results for the period ended 31 March 2021 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 2021 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 20.

The results for the year reflect a total surplus of £51,984. Of this, a total of £37,103 relates to grant income received in 2020-21, where programmes were not completed in the year. These funds have been released to the profit and loss account in accordance with the Charities SORP. The associated costs are expected to be incurred in the 2021-22 and 2022-23 seasons.

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

PLANS FOR FUTURE PERIODS

The Board continue to focus on developing new and increased sponsorships opportunities for the Union as well as other sources of funding, with the aim of furthering its core objectives in to the future.

Despite the pandemic the Union's sponsors were generous in their support of the competitions that took place. Nonetheless COVID had an impact on revenues although with fewer costs and some government support it is not expected to have a material impact on the financial position of the Union.



Sam Beckett
Chairman

23 September 2021



K Chada
Treasurer

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

Year ended 31 March 2021

We report on the accounts for the year ended 31 March 2021, which are set out on pages 7 to 20.

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 our 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

We 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.

Our 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.

Our 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

We 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, we have found no matters that require drawing to your attention.



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

Date: 23 September 2021.

NORTHERN CRICKET UNION OF IRELAND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Restricted Capital Funds £	2021 Total £	2020 Total £
Incoming Resources						
Income in respect of Clubs	2	21,907	-	-	21,907	33,425
Income in respect of Schools	3	-	-	-	-	9,324
Interprovincial Cricket Incl. Northern Knights	4	5,464	7,433	-	12,897	20,364
Income from RDS activities	5	5,854	13,100	-	18,954	79,299
Income from Local Councils	6	-	1,260	-	1,260	880
Grants in respect of salaries	7	-	167,432	-	167,432	172,375
Erasmus Programme	8	-	37,000	-	37,000	-
Other Grant Income	9	1,738	14,921	-	16,659	18,118
Active Clubs Programme Income	10	940	14,867	-	15,807	26,210
Annual Dinner		-	-	-	-	80
Other Income Resources	11	9,764	-	-	9,764	6,365
Capital Grant Income	19	-	-	20,279	20,279	-
Total Income		45,667	256,013	20,279	321,959	366,440
Resources Expended						
League and Cup Competitions	2	3,018	-	-	3,018	16,799
School Competitions and Representative	3	-	-	-	-	6,693
Interprovincial Cricket Incl. Northern Knights	4	-	7,433	-	7,433	17,743
Expenditure in respect of RDS activities	5	7,052	5,500	-	12,552	77,157
Expenditure of Local Council funding	6	-	1,260	-	1,260	1,143
Staff Salaries and expenses	7	6,562	167,432	-	173,994	188,884
Expenditure in respect of Erasmus Programme	8	-	7,497	-	7,497	-
Rent		-	14,921	-	14,921	15,984
Active Clubs Programme costs	10	-	14,867	-	14,867	26,124
Administration	12	14,154	-	-	14,154	14,154
Annual Dinner		-	-	-	-	-
Depreciation	13	-	-	20,279	20,279	-
Total Expenditure		30,786	218,910	20,279	269,975	364,681
NET INCOME/(EXPENDITURE)		14,881	37,103	-	51,984	1,759
RECONCILIATION OF FUNDS						
Total Funds Brought Forward		61,309	-	-	61,309	59,550
TOTAL FUNDS CARRIED FORWARD		76,190	37,103	-	113,293	61,309

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 of the above amounts relate to continuing activities.

NORTHERN CRICKET UNION OF IRELAND

BALANCE SHEET 31 MARCH 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Equipment	13	76,922	67,207
INVESTMENTS			
National Savings Income Bond	14	10,000	10,000
M & G Investment	11	3,295	2,852
		<u>13,295</u>	<u>12,852</u>
CURRENT ASSETS			
Stock	15	2,585	3,144
Debtors	16	13,814	62,454
Cash at bank and in hand		146,688	43,309
		<u>163,087</u>	<u>108,907</u>
CURRENT LIABILITIES			
Accruals and deferred income	17	(63,089)	(30,456)
NET CURRENT ASSETS		<u>99,998</u>	<u>78,451</u>
Creditors after One Year	18	(76,922)	(97,201)
NET ASSETS		<u>113,293</u>	<u>61,309</u>
RESERVE ACCOUNT			
Unrestricted Funds		76,190	61,309
Restricted Funds		37,103	-
		<u>113,293</u>	<u>61,309</u>

NORTHERN CRICKET UNION OF IRELAND

BALANCE SHEET (CONTINUED)
31 MARCH 2021

For the period ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees 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 Directorate on 23 September 2021.

Signed on behalf of the Board by:


Chairman
Sam Beckett


Treasurer
Kailash Chada

Company number: NI649724

Notes 1 to 23 form part of these accounts

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2021

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 2021

1. ACCOUNTING POLICIES continued

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals 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 2021

2. CLUB LEAGUE AND CUP COMPETITIONS

i) Revenue

	2021 £	2020 £
Income from Sponsorship		
League:		
Robinsons Services	4,000	8,000
Gardiner Brothers	-	1,000
Challenge Cup Competition:		
Gallaghers	1,500	8,250
Twenty20 Cup competition:		
Lagan Valley Steels Ltd	2,500	2,500
Other Cup Competitions:		
Cleaver Black	3,000	1,250
Goldblatt McGuigan	-	835
Gribben & Watt	-	150
Norman Shannon	-	50
Total League and Cup Sponsorship	11,000	22,035
Income from Registration fees	5,598	7,264
Income from Fines	-	1,531
Income from Affiliation fees	875	865
Other income	4,434	1,730
Total revenue in respect of Clubs	21,907	33,425

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2021

2. CLUB LEAGUE AND CUP COMPETITIONS

ii) Expenditure

	2021 £	2020 £
Prize money	-	(1,700)
Scorecards	(150)	(240)
Fixture book Printing	-	(1,270)
Umpires	(389)	(1,140)
Photography and promotion	(1,375)	(4,143)
Medals and trophies	(937)	(4,561)
Catering and facility hire	(152)	(3,160)
Other	(15)	(585)
Total expenditure in respect of Clubs	(3,018)	(16,799)
Net surplus	18,889	16,386

3. SCHOOLS' COMPETITIONS AND REPRESENTATIVE MATCHES

	2021 £	2020 £
Income		
Income from subscriptions	-	2,874
Income in respect of Schools' tours	-	3,450
Sponsorship from Ulster Bank	-	3,000
Total revenue in respect of Schools	-	9,324
Expenditure		
Travel and accommodation - schools' tour	-	(1,926)
- interprovincial	-	(1,073)
Umpires	-	(835)
Medals	-	(623)
Fixture Books	-	(320)
Apparel – caps, sweaters and shirts	-	(895)
Match Catering	-	(596)
Promotion	-	(425)
Total expenditure in respect of Schools	-	(6,693)
Net Surplus	-	2,631

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2021

4. INTERPROVINCIAL CRICKET INCLUDING NORTHERN KNIGHTS

	2021 £	2020 £
Income		
Sponsorship from MTB	5,000	6,500
Cricket Ireland grant towards interprovincial matches	7,897	12,669
Contributions from players	-	1,195
	<u>12,897</u>	<u>20,364</u>
Expenditure		
Cost of Interprovincial matches	(2,779)	(9,982)
Travel	-	(736)
Clothing	(84)	(2,149)
Live scoring	(1,200)	(2,210)
Catering and facility hire	(2,550)	(1,504)
Sundry	(820)	(1,162)
	<u>(7,433)</u>	<u>(17,743)</u>
Net Surplus	<u>5,464</u>	<u>2,621</u>

5. REGIONAL DEVELOPMENT SQUAD ACTIVITIES

	2021 £	2020 £
Income		
Player/kit contributions	5,854	68,799
Sponsorship from PricewaterhouseCoopers	-	3,000
Contributions from Cricket Ireland	13,100	7,500
	<u>18,954</u>	<u>79,299</u>
Expenditure		
Cricket Operations, coaching and facility hire	(12,552)	(77,157)
Net (Deficit) / Surplus	<u>6,402</u>	<u>2,142</u>

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2021

6. FUNDING FROM LOCAL COUNCILS

	2021 £	2020 £
Income – Grant	1,260	880
Expenditure	(1,260)	(1,143)
Net (Deficit) on Funding	-	(263)

7. STAFF SALARIES AND EXPENSES

	2021 £	2020 £
Income		
Grant from Cricket Ireland ¹	157,432	157,375
Contribution from Ulster University ¹	10,000	15,000
Total Salary grants and contributions	167,432	172,375
Expenditure		
Staff Salaries and expenses	(173,994)	(188,884)
Net Deficit	(6,562)	(16,509)

¹ Restricted funds

The average number of employees in the year was 8 (2020: 6).

8. ERASMUS PROGRAMME

	2021 £	2020 £
Income – Grant	37,000	-
Expenditure	(7,497)	-
	29,503	-

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS Year ended 31 March 2021

9. OTHER GRANT INCOME

	2021 £	2020 £
Cricket Ireland contributions towards:		
Office rental	15,916	15,916
Other expenses	743	2,202
	<u>16,659</u>	<u>18,118</u>

10. ACTIVE CLUBS PROGRAMME

	2021 £	2020 £
Income	15,807	26,210
Expenditure	(14,867)	(26,124)
Net Surplus on Funding	<u>940</u>	<u>86</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.

11. OTHER INCOMING RESOURCES

	2021 £	2020 £
Income from Savings Bond	124	177
M&G Extra Income Fund – dividend distributions	-	114
M&G Extra Income Fund – change in capital value	474	(697)
Donations and Gift Aid	1,460	2,402
Gate Receipts	-	430
McMorran Award	-	100
Fundraising	-	2,695
HMRC Job Retention Scheme	7,322	-
Other	384	1,144
Other Incoming Resources	<u>9,764</u>	<u>6,365</u>

As at 31 March 2021 the market value of the M&G Extra Income Fund was £3,295 (2020 - £2,852).

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS Year ended 31 March 2021

12. ADMINISTRATION

	2021 £	2020 £
Website	(1,182)	(1,265)
Hospitality and entertaining	-	(1,356)
Insurance	(3,231)	(2,912)
Independent examination	(3,000)	(2,500)
Promotion	(2,475)	(1,020)
Other cricket development activities	(400)	(1,034)
Bank charges	(95)	(243)
Office expenses	(1,370)	(1,354)
Office equipment	(120)	-
Miscellaneous	(2,281)	(2,470)
Total Administration Expenses	(14,154)	(14,154)

13. FIXED ASSETS

	Bowling equipment £	Ground prep equipment £	Indoor Equipment £	Other £	Total £
Cost/valuation					
At 1 April 2020	35,200	14,153	8,016	9,838	67,207
Additions	16,034	9,180	-	4,780	29,994
Disposals	-	-	-	-	-
At 31 March 2021	51,234	23,333	8,016	14,618	97,201
Depreciation					
At 1 April 2020	-	-	-	-	-
Charge for the year	10,247	4,269	1,145	4,618	20,279
Disposals	-	-	-	-	-
At 31 March 2021	10,247	4,269	1,145	4,618	20,279
At 31 March 2021	40,987	19,064	6,871	10,000	76,922
At 1 April 2020	35,200	14,153	8,016	9,838	67,207

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2021

13. FIXED ASSETS (CONT'D)

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

14. CURRENT ASSET INVESTMENTS

	2021 £	2020 £
National Savings Income Bond	10,000	10,000
M & G Investment	3,295	2,852
	<u>13,295</u>	<u>12,852</u>

15. STOCKS

	2021 £	2020 £
Retail stock held at Gotto Sports	2,585	3,144
	<u>2,585</u>	<u>3,144</u>

16. DEBTORS AND PREPAID EXPENSES

	2021 £	2020 £
Trade debtors – fee income	40	1,665
Prepayments and accrued income	9,274	39,911
Other Debtors	4,500	20,878
	<u>13,814</u>	<u>62,454</u>

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2021

17. CREDITORS: Amounts due within one year

	2021 £	2020 £
Accruals and deferred income	6,700	16,968
Other Creditors	6,389	13,488
Government Bounce Back Loan	50,000	-
	<u>63,089</u>	<u>30,456</u>

18. CREDITORS: Amounts due after one year

	2021 £	2020 £
Sport NI grants for Fixed Assets	76,922	97,201
	<u>76,922</u>	<u>97,201</u>

Fixed assets purchased using grants from Sport NI totalling £97,201 have been brought in to use during the year with the associated grant recorded within Creditors due after one year. The Union is amortising the grant income against the depreciation of the associated Fixed Assets, over the same period commencing 1 April 2020.

19. UNRESTRICTED FUNDS

	2021 £	2020 £
Opening Balance at 1 April	61,309	59,550
Unrestricted income	45,667	131,750
Unrestricted expenditure	(30,786)	(129,991)
Unrestricted funds at 31 March	<u>76,190</u>	<u>61,309</u>

NORTHERN CRICKET UNION OF IRELAND

NOTES TO THE ACCOUNTS

Year ended 31 March 2021

20. RESTRICTED FUNDS

	2021 £	2020 £
Opening Balance at 1 April	-	-
Restricted income	256,013	234,690
Restricted expenditure	(218,910)	(234,690)
Restricted funds at 31 March	<u>37,103</u>	<u>-</u>

21. RESTRICTED CAPITAL FUNDS

	2021 £	2020 £
Opening Balance at 1 April	-	-
Restricted Capital income	20,279	-
Restricted Capital expenditure	(20,279)	-
Restricted Capital at 31 March	<u>-</u>	<u>-</u>

22. GOING CONCERN

The Trustees have reviewed the activities of the Northern Cricket Union, particularly in light of the on-going Covid -19 pandemic. The Trustees believe that the Union has sufficient resources to allow it 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.

23. 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, for services provided to the charity was £47,743 (2020: £47,743).