



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.

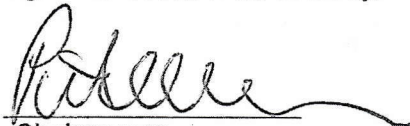
Trustee's responsibilities:


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)
Unrestricted funds at 31 March	<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	-	29,503

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	-	-

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).