

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

CONTENTS	Page
Legal and Administrative Information	2
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.

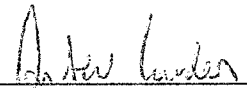
PLANS FOR FUTURE PERIODS

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.

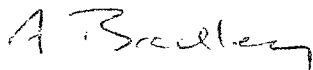
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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
Cleaver 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
		13,172	13,237
CURRENT ASSETS			
Stock	14	1,254	-
Debtors	15	93,521	33,258
Cash at bank and in hand		50,208	56,877
		144,983	90,135
CURRENT LIABILITIES			
Accruals and deferred income	16	(85,267)	(28,972)
NET CURRENT ASSETS			
		97,123	61,163
Creditors after One Year	17	(23,707)	(39,400)
NET ASSETS			
		73,416	74,400
RESERVE ACCOUNT			
Unrestricted Funds		73,416	74,400
Restricted Funds		-	-
		73,416	74,400

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.

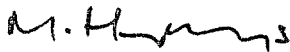
Trustee's responsibilities:

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).