

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.

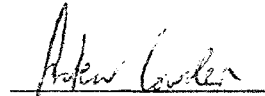
SMALL COMPANIES PROVISIONS

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:

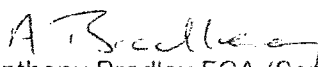
- 1 Enquiring of management and external legal counsel concerning actual and potential litigation and claims;
- 2 Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- 3 Reading minutes of meetings of those 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
		<u>13,315</u>	<u>13,172</u>
CURRENT ASSETS			
Stock	14	5,499	1,254
Debtors	15	52,045	93,521
Cash at bank and in hand		79,160	50,208
		<u>136,704</u>	<u>144,983</u>
CURRENT LIABILITIES			
Accruals and deferred income	16	(57,596)	(85,267)
NET CURRENT ASSETS			
		<u>100,833</u>	<u>97,123</u>
Creditors due after One Year	17	(8,014)	(23,707)
NET ASSETS			
		<u>92,819</u>	<u>73,416</u>
RESERVE ACCOUNT			
Unrestricted Funds	18	92,819	73,416
Restricted Funds	19	-	-
		<u>92,819</u>	<u>73,416</u>

NORTHERN CRICKET UNION OF IRELAND

BALANCE SHEET (CONTINUED)
31 MARCH 2025

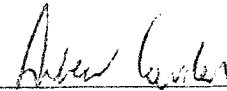
These accounts have been prepared in accordance with provisions applicable to companies subject to the small companies regime.

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
	<hr/>	<hr/>
Total Salary grants and contributions	254,082	228,659
Expenditure		
Staff Salaries and expenses	(315,879)	(287,581)
	<hr/>	<hr/>
Net Deficit	(61,797)	(58,922)
	<hr/> <hr/>	<hr/> <hr/>

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	-	(3,070)
	<hr/>	<hr/>
Net Deficit on Funding	-	(647)
	<hr/> <hr/>	<hr/> <hr/>

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	<u>-</u>	<u>4,652</u>	<u>2,290</u>	<u>1,468</u>	<u>8,410</u>
At 1 April 2024	<u>10,247</u>	<u>7,590</u>	<u>3,436</u>	<u>2,962</u>	<u>24,235</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

	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.