

DRUMANESS SUPERKINGS CRICKET CLUB
ANNUAL ACCOUNTS FOR THE YEAR ENDED
31 MARCH 2024

**DRUMANESS SUPER KINGS CRICKET CLUB
INFORMATION**

CLUB ADDRESS

THE CLUB HOUSE, VILLAGE GROUND
DRUMANESS
BT248RL

CLUB OFFICIALS

CHAIRMAN

DARREN OLDROYD

VICE CHAIRMAN

SENTHIL KUMAR

SECRETARY

PAUL FENTON

TREASURER

NEIL WALSH

ASSISTANT TREASURER

GARRY WALSH

FUNDRAISING OFFICER

NEIL WALSH

SAFEGUARDING OFFICER

LYNNE WALSH

CRICKET DEVELOPMENT

EMMA SMYTH

WOMENS DEVELOPMENT

EMMA CUNNINGHAM

GROUNDS OFFICER

NEIL GELSTON

INDEPENDENT EXAMINER

FRANCIS O'PREY

DRUMANESS SUPER KINGS CRICKET CLUB
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DRUMANESS SUPER KINGS CRICKET CLUB
STATEMENT OF THE COMMITTEE'S RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024

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Officers' and Management Committee's responsibility for the financial statements

The Registration of Clubs (NI) Order 1996 requires officers and management committee to prepare an annual statement of accounts which gives a true and fair view of the state of affairs of the club and of the income and expenditure of the club for that financial year. In preparing the statement of accounts the officers and committee members are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgments and estimates that are reasonable and prudent
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the club will continue in business

The officers and management committee are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the club and to enable them to ensure that the accounts comply with the Registration of Clubs (Accounts) Regulations (NI) 1997. They also are responsible for safeguarding the assets of the club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed:



Chairman



Honorary Treasurer

Date: 31.03.24

We have independently examined the income and expenditure accounts of Drumaness SuperKings Cricket Club.

This report is made solely to the club's members, as a body, in accordance with Article 4 of the Registration of Clubs (Accounts) Regulations (NI) 1997. Our audit work has been undertaken so that we might state to the club's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the club and the club's members as a body, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of committee of management and auditor

As explained more fully in the Committee of Management's Responsibilities Statement set out on page 1, the Committee of Management is responsible for the preparation of the financial statements which give a true and fair view. Our responsibility is to examine and express an opinion on the financial statements in accordance with applicable law.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the club's affairs as at 31st March 2024, and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, and the Registration of Clubs (Accounts) Regulations (NI) 1997.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Registration of Clubs (Accounts) Regulations (NI) 1997 require us to report to you if, in our opinion:

- proper books of account have not been kept by the club in accordance with the requirements of the legislation,
- a satisfactory system of control over transactions has been maintained by the club in accordance with the requirements of the legislation,
- the revenue account of the other accounts (if any) to which our report relates, and the balance sheet are not in agreement with the books of account of the club,
- we have not obtained all of the information and explanations we require for our examination

FRANCIS O'PREY
ACCOUNTANT

**DRUMANESS SUPER KINGS CRICKET CLUB
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

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	Note	2024
Income		
Donations		516
Grants		2,383
Memberships		8,317
Sponsorship		4,531
Other Income	5	<u>5,512</u>
		21,259
Expenditure		
Direct Costs		15,819
Bank Charges		82
Training		1,317
Insurance		922
Repairs, maintenance and renewals		5,753
Subscriptions		1,339
Donations		-
Advertising		169
Depreciaton of equipment		5,624
Legal and professional fees		952
Accountancy and audit fees		<u>360</u>
Total Expenditure		<u>32,337</u>
(Deficit) of Income over Expenditure		<u>(11,078)</u>

Preparation of Account

This account was drawn up on behalf of the Committee by Neil Walsh

Signed:



Dated:

This Account was approved by the Committee on: 31.03.24

Signed on behalf of the committee:



Name: Darren Oldroyd (Chairman)

**DRUMANESS SUPER KINGS CRICKET CLUB
BALANCE SHEET AS AT 31 MARCH 2024**

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	Note	2024
Fixed Assets		
Tangible Assets	5	<u>11,436</u> <u>11,436</u>
Current Assets		
Bank Current Account		<u>3,778</u> 3,778
Current Liabilities		
Accruals		<u>360</u> 360
Net current assets		<u>3,418</u>
Total assets less current liabilities		<u>14,854</u>
Capital Account		
Capital Account	6	<u>14,854</u>

Preparation of Account

This account was drawn up on behalf of the Committee by Neil Walsh

Signed:



Dated: 31.03.24

Approval of Account

The foregoing balance sheet was approved by the committee on:

Signed on behalf of the Committee

Name: Darren Oldroyd (Chairman)



1 Accounting policies

The accounting policies adopted by the club are consistent with those adopted previously and are set out below :

1.1 Accounting principles

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 historical cost convention has been used, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through the profit or loss in sterling which is the functional currency of the entity.

The financial statements have been prepared in accordance with the provisions of the Registration of Clubs (Accounts) Regulations (Northern Ireland) 1997.

1.2 Grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account as the related expenditure is incurred.

1.3 Value added tax

VAT where recoverable has been excluded from these accounts.

1.4 Depreciation

Depreciation is provided at rates calculated to write off the costs less residual value of each asset over its expected useful life as follows :

Equipment - Straight line depreciation over 5 years

2 Income

Income for the year represents cash receivable for the provision of facilities for and to promote participation of the whole community in the sport of cricket during the year, net of value added tax.

DRUMANESS SUPER KINGS CRICKET CLUB
NOTES TO THE ACCOUNTS FOR
THE YEAR ENDED 31 MARCH 2024

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3	Subscriptions		2024
	The main categories of membership and numbers are:		
	Full		36
	Students		15
	Kids		<u>108</u>
			<u>159</u>
4	Other Income		2024
	Kit		310
	Prize Money		100
	Pitch Hire		100
	Fund Raising		<u>3220</u>
			<u>5,512</u>
5	Tangible fixed assets		
		Equipment	Total
	Cost or valuation		
	At 1 April 2023	18,747	18,747
	Additions	<u>3,750</u>	<u>3,750</u>
	At 31 March 2024	<u>22,497</u>	<u>22,497</u>
	Depreciation		
	At 1 April 2023	5,437	5,437
	Charge for the year	<u>5,624</u>	<u>5,624</u>
	At 31 March 2024	<u>11,061</u>	<u>11,061</u>
	Net Book		
	At 31 March 2024	<u>11,436</u>	<u>11,436</u>
	At 31 March 2023	<u>13,310</u>	<u>13,310</u>
6	Capital Account		2024
	Balance at 1 April 2023		25,932
	Surplus/(Deficit) for year		<u>(11,078)</u>
	Balance at 31 March 2024		<u>14,854</u>