

Company number 05857939

ESSEX CRICKET IN THE COMMUNITY
Company limited by guarantee

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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ESSEX CRICKET IN THE COMMUNITY
Company limited by guarantee

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

COMPANY INFORMATION

THE BOARD:

ESSEX COUNTY CRICKET CLUB

K A Downes
J E R Gallian
P W George
Z Khamisa
J A Lynch

RECREATIONAL MEMBERS

J Ali
R Hayne
R J C Hunt
F Hussain
R G Jones
C G S Perkins

SECRETARY

B W Elliott

COMPANY NUMBER

05857939

REGISTERED OFFICE

The Cloudfm County Ground
New Writtle Street
Chelmsford
Essex CM2 0PG

PROFESSIONAL ADVISERS:

BANKERS

Barclays Bank plc
2 High Street
Chelmsford
Essex CM1 1BG

ACCOUNTANTS

RSM UK Tax and Accounting Limited
Marlborough House
Victoria Road South
Chelmsford
Essex CM1 1LN

ESSEX CRICKET IN THE COMMUNITY
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UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

CONTENTS

	PAGE
Directors' report	1-2
Independent Assurance Report	3-4
Unaudited Income and Expenditure Account	5
Unaudited Balance Sheet	6
Notes to the Unaudited Financial Statements	7-9

ESSEX CRICKET IN THE COMMUNITY

Company limited by guarantee

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

DIRECTORS' REPORT

The directors present their unaudited report and financial statements for the year ended 31 December 2020.

PRINCIPAL ACTIVITY

The company was incorporated on 26 June 2006 and commenced trading on 1 January 2008 when the assets and trade of Essex County Cricket Board were transferred into Essex County Cricket Board Limited.

Essex Cricket in the Community is the county governing body of cricket, affiliated to the national governing body, the England and Wales Cricket Board (ECB). Essex Cricket in the Community (formerly Essex County Cricket Board) is committed to the development of recreational cricket in Essex and the Metropolitan Boroughs of Barking and Dagenham, Havering, Newham, Redbridge and Waltham Forest. Essex Cricket in the Community (formerly Essex County Cricket Board) will seek to implement national policy against local need and work in partnership with key organisations / individuals to support the growth, sustainability and excellence of Cricket in Essex, linked to the New Sport England strategy.

DIRECTORS

The directors who have served the company during the year and up to the date of signature of the financial statements were as follows:

J Ali
D W Bowden (resigned 22 November 2020)
N M Christie (resigned 9 January 2020)
K A Downes (appointed 1 March 2021)
J E R Gallian
P W George
R Hayne
R J C Hunt (appointed 19 May 2021)
F Hussain
R G Jones (appointed 19 May 2021)
Z Khamisa (appointed 1 March 2021)
J A Lynch
C G S Perkins
D P Wilson (resigned 9 January 2020)

QUALIFYING THIRD PARTY INDEMNITY PROVISIONS

The company has made qualifying third party indemnity provisions for the benefit of its directors during the year. These provisions remain in force at the reporting date.

ESSEX CRICKET IN THE COMMUNITY
Company limited by guarantee

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

DIRECTORS' REPORT - continued

DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

BY ORDER OF THE BOARD



P W George
Director

28 September 2021

INDEPENDENT CHARTERED ACCOUNTANTS' REVIEW TO THE DIRECTORS OF ESSEX CRICKET IN THE COMMUNITY ("THE COMPANY")

We have reviewed the financial statements of the Company for the year ended 31 December 2020 which comprise the Income and Expenditure Account, the Balance Sheet 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 (United Kingdom Generally Accepted Accounting Practice) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Directors' Responsibility for the Financial Statements

As explained more fully in the Directors' Responsibilities Statement set out on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Accountants' Responsibility

Our responsibility is to express a conclusion based on our review of the financial statements. We conducted our engagement in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised), *Engagements to review historical financial statements* and ICAEW Technical Release TECH 09/13AAF *Assurance review engagements on historical financial statements*. ISRE 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared, in all material respects, in accordance with applicable law and United Kingdom Accounting Standards including FRS 102 'The Financial Reporting standard applicable in the UK and Republic of Ireland'. ISRE 2400 (Revised) also requires us to comply with the ICAEW Code of Ethics.

Scope of the Assurance Review

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed procedures primarily consisting of making enquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK and Ireland). Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements have not been prepared:

- so as to give a true and fair view of the state of the Company's affairs as at 31 December 2020 and of its surplus for the year then ended;
- in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- in accordance with the requirements of the Companies Act 2006.

Use of our report

This report is made solely to the Company's directors, as a body, in accordance with the terms of our engagement letter dated 26 June 2019. Our review has been undertaken so that we might state to the Company's directors those matters we have agreed with them in our engagement letter 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 directors as a body for our work, for this report or the conclusions we have formed.

RSM UK Tax & Accounting Limited

RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants
Marlborough House
Victoria Road South
Chelmsford
Essex

CM1 1LN

28 September 2021

DIRECTORS' RESPONSIBILITY STATEMENT

On behalf of the Board of Directors, I confirm that we have met our duty in accordance with the Companies Act 2006 to:

- ensure that the Company has kept adequate accounting records;
- prepare financial statements which give a true and fair view of the state of affairs of the Company as at 31 December 2020 and of profit and loss for that period in accordance with Generally Accepted Accounting Practice in the UK; and
- follow the applicable accounting policies, subject to any material departures disclosed and explained in the notes to the financial statements.

Signed



P W George
Director

28 September 2021

ESSEX CRICKET IN THE COMMUNITY**Company limited by guarantee****UNAUDITED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 £	2019 £
INCOME		784,098	750,425
DIRECT EXPENDITURE		719,174	663,493
		<u>64,924</u>	<u>86,932</u>
OTHER OPERATING INCOME	2	92,253	-
INDIRECT EXPENDITURE		101,134	114,973
SURPLUS / (DEFICIT) ON ORDINARY ACTIVITIES BEFORE TAXATION		<u>56,043</u>	<u>(28,041)</u>
Tax on surplus / (deficit) on ordinary activities		-	-
SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR		<u><u>56,043</u></u>	<u><u>(28,041)</u></u>

ESSEX CRICKET IN THE COMMUNITY
Company limited by guarantee

UNAUDITED BALANCE SHEET
AS AT 31 DECEMBER 2020

		2020	2019
	Notes	£	£
CURRENT ASSETS			
Debtors	5	42,951	43,705
Cash at bank		<u>746,583</u>	<u>471,673</u>
		789,534	515,378
CURRENT LIABILITIES			
Creditors due within one year	6	<u>(628,761)</u>	<u>(410,648)</u>
NET CURRENT ASSETS		160,773	104,730
NET ASSETS		<u><u>160,773</u></u>	<u><u>104,730</u></u>
REPRESENTED BY:			
Reserves		<u><u>160,773</u></u>	<u><u>104,730</u></u>

For the financial year ended 31 December 2020 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies and its members have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 5 to 9 were approved and authorised for issue by the Board on 28 September 2021.



P W George
Director

ESSEX CRICKET IN THE COMMUNITY
Company limited by guarantee

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES

1.1 GENERAL INFORMATION

Essex Cricket in the Community ("the Company") is a private company limited by guarantee and is registered and incorporated in England.

The registered office address of the Company is The Cloudfm County Ground, New Writtle Street, Chelmsford, Essex CM2 0PG.

1.2 BASIS OF ACCOUNTING

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime, and under the historical convention. The disclosure requirements of section 1A of FRS102 have been applied other than where additional disclosure is required to show a true and fair view.

1.3 GOING CONCERN

These financial statements have been prepared on a going concern basis, which assumes that the company will be able to continue to operate and meet its debts as they fall due for the foreseeable future, as a minimum for a period of at least twelve months from the date of approval of these financial statements.

The Directors have assessed the continuing impact of COVID-19 on the business and its impact across the professional and recreational game. At the time of writing this report the impact of the COVID-19 pandemic has affected the 2021 season and there is still uncertainty over whether the 2022 season may also be affected. Whilst the Directors are taking action to mitigate the impact, given the unpredictable nature and impact of COVID-19, the Directors are unable to predict the full extent of the impact and how it might potentially affect accounting estimates and judgments.

The Company's forecasts and projections assume that monies will be received under the ECB County Partnership Agreement in line with that agreement. However at the current time there can be no certainty about the impact of COVID-19 on the ECB's future revenue streams and the ECB's ability to pay the full amounts recorded in the forecasts and projections.

After reviewing the Company's forecasts and projections, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. The Company therefore continues to adopt the going concern basis in preparing its financial statements.

1.4 GRANTS

Costs relating to the activities for which grants are received are matched to income. Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

1.5 COACHING INCOME

Coaching income is shown as that utilised during the period.

ESSEX CRICKET IN THE COMMUNITY
Company limited by guarantee

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1.6 PENSION SCHEMES

The company makes contributions to group personal pension schemes on behalf of its employees. The contributions are charged to the Income and Expenditure account as they become payable. Differences between contributions payable in the year and contributions paid are shown as either accruals or prepayments in the balance sheet.

1.7 DESIGNATED FUNDS

These funds related to monies which are ring-fenced for specific expenditure in the future.

2 OTHER OPERATING INCOME

	2020	2019
	£	£
Government grants	<u>92,253</u>	<u>-</u>

3 EMPLOYEES

	2020	2019
The average number of persons employed in the reporting period was	<u>34</u>	<u>26</u>

4 DIRECTORS EMOLUMENTS

No remuneration has been paid to Directors during the year (2019: £Nil).

5 DEBTORS

	2020	2019
	£	£
Other debtors	<u>42,951</u>	<u>43,705</u>

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other taxation and social security	6,352	10,078
Amount owed to Essex County Cricket Club Limited	34,403	-
Accruals and deferred income	<u>588,006</u>	<u>400,570</u>
	<u>628,761</u>	<u>410,648</u>

ESSEX CRICKET IN THE COMMUNITY

Company limited by guarantee

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

7 RELATED PARTY TRANSACTIONS

The company has a close relationship with Essex County Cricket Club Limited (Club). Representatives of the Club are directors of the company, who may or may not be serving members of the Club's General Committee. In line with the constitution of the company, one of the Club representatives is Chairman of the Company.

The club pays expenses on behalf of the company, which are then reimbursed and also provides accommodation, management, technical, secretarial and overhead support at a subsidised rate which varies from year to year. This amount depends on the level of sponsorship, fundraising or other financial support the Club or the company are able to generate for the benefit of the company.

The amount owed to the Club at the year end was £34,403 which is included in creditors, (2019: £4,393 owed by the Club, which is included in debtors).