



Paddock Cricket, Bowling and Athletic Club

(A Company limited by guarantee)

Report and Financial Statements

Year ending 31st March 2019

Charity Number: 1141920

Company Number: 7508120



Paddock Cricket, Bowling and Athletic Club

Report of the Trustees for the year ending 31st March 2019

The Trustees are pleased to present their annual report together with the consolidated financial statements of the charity for the year ending 31st March 2019 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Statement of Recommended Practice- Accounting and Reporting by Charities (SORP 2005)

Chair's Report

This is my fifth full year as club chairman.

As a club since the introduction of football in 2015, we have slowly been starting to see the financial benefits of the change. Hand on heart I believe that the extra turnover generated from our football activity has kept the club solvent. In the absence of football the only other possibility for use of our sports ground facility would be rugby league and it is unfortunate that the cricket teams have yet been unable to find a more suitable ground for cricket activity but this search is ongoing.

I am pleased to say that the club is now in a secure place financially after posting another good surplus, continued increased turnover and membership numbers.

This year we have continued the improvements to the outside area of the clubhouse, namely the car park, the changing rooms and the clubhouse roof.

Going forward we are looking to make further internal improvements to the clubhouse involving the renovation of the ladies and gentleman's toilet areas and the installation of suspended ceilings and new seating areas.

To be successful, as I have written previously, it takes a lot of good management and a lot of time and effort, unpaid effort from both committee and general members. The work of the management committee is quite often unseen and unappreciated, but without it we would not have a functioning club. It is crucial that as a club we all work together – the management committee, the membership and the staff. The relationship between these three groups keeps the club in existence for the benefit of our local community.



I would like to thank all of the committee for their continued hard work and enthusiasm. Each member has a role to play and is invaluable. Their voluntary effort and commitment is vital to moving the club forward. I would also like to thank the staff of the club, particularly Paul Wimpenny who has stepped in to become an excellent steward.

I would like to call on more of our members to help out with the maintenance of our sports ground facility and the clubhouse. It's very easy for people to criticise others but we are a family and should work together and members work should be appreciated by others. Our club helps bind together a community spirit.

As a club you need good hard- working people behind the bar, who have enthusiasm and commitment to making the club successful. I would also like to thank the bar staff new and old for their continued commitment to the club.

Chris Haigh continues to support the club with book keeping and sorting out the bills for payment. The amount of work Chris does for little reward is much appreciated. Thank you Chris and I hope you will continue to help the club in the coming years.

As chairman I am pleased to see my ambition for the club to become more family friendly and orientated coming to fruition. A good atmosphere and ambience developed by football. Many new activities have been added to our social life with new snooker teams plus pool, darts and table tennis all taking part in our local leagues, all helping to consolidate the clubs turnover financially.

The bowling section continues to run and function smoothly with its own dedicated management team who keep up a high standard of facilities for our bowling membership. Particular thanks are due to the members of the Tattersall family in this regard for organizing league teams and maintaining the bowling green. Their efforts have once again been rewarded by the Yorkshire Ladies Count Association making use of our superb facilities for their home green county matches. We look forward to further team development and further membership increase in the coming year.

Whilst the ground is no longer available for senior cricket matches our artificial cricket nets are used by our local schools and the field is used for school sports days and games whenever possible. We are a community club providing for all types of community and artistic activity and we will strive to be that for the years to come. Our previous approaches for the use of the old David Browns cricket ground at neighbouring Crosland Moor, now owned by the Huddersfield West Indian Association, unfortunately did not work out. However we will continue to look out for suitable match day facilities to resurrect the club as a base for cricket and restore its fine cricketing tradition.



Obviously predicting the future is uncertain but I am optimistic that with the current staff and management committee we can keep pushing forward into the future with optimism. We have become more financially secure in terms of our current position and our expected future earnings. Lets all push together and enjoy another AGM at which I can report the successful progress of the club next year.

The Sections

The **Bowling Section** continues to go from strength to strength, with thanks being given to the Tattersall family for all their hard work. The Bowling Section have been rewarded for all their hard work by being trusted with further high- profile ladies county games again this season, and with more planned for next year. We believe that we have sponsorship for all the bowling teams for the coming year. I would like to think that with the superb facilities being offered, that the Bowling membership can be increased next year.

The **Cricket Section** has been dormant during the 2018/19 season. Efforts are ongoing to find a suitably good ground for initially establishing junior cricket for the children of Paddock.

Children

Slides and swings have been procured for use by our under tens. We have successfully organised children's Halloween and Bonfire Night parties. Bonfire night is established as a major local community event.

Indoor Sports and Pastimes

As noted we now have teams playing darts cards table tennis pool and snooker in the local league

The future

We are committed to developing the football ground to the necessary standards to allow the successful progression of our football teams through the FA league pyramid structure.

Liam Fearn, Chair

18th November 2019



Our purpose and activities

The purposes of the charity are to:

1. Promote community participation in healthy recreation for the benefit of the inhabitants of Paddock in the Metropolitan District of Kirklees, and the surrounding area, by the provision and maintenance of facilities for playing bowls, cricket and other sports.
2. Provide and maintain a clubhouse for the use of the inhabitants of Paddock, and the surrounding area, without distinction of political, religious or other opinions, including use for: (a) meetings, lectures and classes, and (b) other forms of recreation and leisure-time occupation, with the object of improving the conditions of life for the inhabitants of our community.

The vision that shapes our annual activity is the desire to support the development of sport and other community activities among all members our community. We aim to do this by operating a fully open membership policy and providing a range of inclusive activities and sports at our facility (including constantly upgrading the facilities where resource and funding allows for this).

In shaping our objective for the year and planning our activities, the trustees have considered the Charity Commissions guidance on public benefit, including the guidance on public benefit and fee charging. The club relies upon grants and donations and also upon fee by way of membership subscription income and the trustees give careful consideration to the accessibility to the club activities to those members of the community who are unemployed or on a low income. Our strategy makes clear that we encourage participation in our activities by all members of the community, including local junior and high schools.

In promoting the objectives and vision of the charity the company has undertaken or commenced the following programmes:-

- we continue to enhance the quality and sustainability of our regular sports activities – football, bowling, snooker and pool , and (when possible again) cricket
- we promote and develop a new programme of sports and recreational activities
- we operate a social club and organise a range of social and cultural events , including a bonfire and fireworks evening and a summer festival

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Enhancing existing sports:

Junior and Senior Cricket: It is hoped to restore the junior and senior cricket sections in the future

Crown Green Bowling: This sport is playable throughout a life and as such helps retain long-term membership and loyalty to the club. Enjoyment of the game is enhanced by the quality of the green surface and seating and refreshment facilities, and as such the club policy is to maintain these to a high standard.

Senior Football: The sports facility is utilised by Britannia Sports FC who play in the West of Yorkshire County Amateur League and in the Huddersfield and District Football League.

Pool and Snooker: The current facilities for playing these sports within the club are excellent, and all club members are encouraged to participate either as recreational or competitive team players.

Developing new sporting and recreational activities

The management board of the club continues to investigate the possibility of developing sports suitable for the facilities at West View Rise

Junior Football: Our senior football members have continued to hold community training during school holidays which have been successful and extremely well attended. The club hosts under 17 junior football and it is hoped to expand this to lower age groups in the future

Volunteers and welfare

Our sports and community activities are entirely led by volunteers. Most volunteers are members of volunteers do not have to pay expenses, such as travel or equipment costs, where such expenses are integral to the charitable objectives of the club.



All members of the Club who work with children, young people and their families, are supported to ensure that all reasonable measures are taken to ensure that the risks of harm to children's welfare are minimised; and where there the club; however, we also work with volunteers and officers from local schools, the University of Huddersfield and the sports development team at Kirklees Council.

We value our volunteers and ensure that their contribution is recognized. The Club is led by a committee of elected volunteers and all members and parents are asked to respect the commitment and effort of our volunteers by helping in the various activities of the club. Where possible the Club also ensures that are concerns about children and young people's welfare, all members are assisted to take appropriate actions to address those concerns, working to agreed Club policies and procedures in full partnership with other local agencies.

Safeguarding children is vital for our volunteer led club – as with all clubs we have a duty of care towards the children with whom our members and visitors have contact. Having safeguards in place within the Club, not only protects and promotes the welfare of children, but also enhances the confidence of trustees, staff, volunteers, parents/carers and the general public. Safeguarding children is beneficial to a voluntary sports club in many ways – protecting its reputation, helping to effectively meet its objectives and protecting its finances.

Our values

Sport is a competitive activity, however, in all of our sports sections we encourage participants to play or coach within the following values framework:

- *Always play by the rules*
- *Never argue with an official*
- *Do not use verbal or physical abuse*
- *Treat all participants in your sport as you would like to be treated*
- *Support your coach, manager, team-mates and opponents*
- *Participate for your own enjoyment and benefit*
- *Respect all of your fellow participants*
- *Always take time to thank all*



Achievements and performance

Crown Green Bowling

The Club fields two men's teams in the 'Slawit and Golcar ' Huddersfield and District Crown Green Bowling League. The club also has two ladies teams competing in evening and afternoon Huddersfield Ladies Bowling Leagues.

Pool and Snooker

Snooker and pool are well established sports at the club and consistently achieve honours in their respective local leagues. The club hosts excellent facilities for each of these indoor sports and competes at a high standard. Club members are however encouraged to use the tables for more recreational use.

Financial review and pricing policy

The club is now in a reasonably sound financial position resultant from the move from senior team cricket to senior team football in 2015. Attributable surplus of £2,496 (2018 surplus £6,753) has strengthened the financial reserve position and this improvement has continued into the new year with excellent financial performance enabling crucial repairs to the clubhouse to be made. Ongoing repairs and improvements to the sports ground facilities are obviously essential to the continued performance of the charity, as is the strengthening of the clubs financial reserves as noted below.

Our pricing policy with regard to membership fees and the bar reflects our ambition of enabling all within our community, of whatever means, to participate in our activities, to attend the clubhouse and participate in sport.

Reserves policy

Reserves are needed to bridge the timing gap between spending and the receipt of resources, and to cover emergency property repairs and other expenditure together with any loss of income stream into the future. The Trustees consider that the ideal level of reserves as at 31st March 2019 would now be approximately £10,000, and currently stand at just under £9,000.

The need to secure the general reserves at the level considered necessary as outlined above continues to be a major objective of the Trustees in the forthcoming years.



Plans for future periods

Over the coming 12 months our programme of activities and facility improvements continues to be as follows:

- *Continue the development of all types and age groups for junior football*
- *Develop the ground as major venue for local league football*
- *Re-establish cricket activity with headquarters at the club*
- *Continue established community events at the sports ground such as our bonfire night display and our seasonal popular concerts*
- *Re-establish cultural activities at the club such as musical organisations to the benefit of the local community*
- *Consolidate the importance of senior football and crown green bowling activity at the club.*

Reference and administrative details

Charity number: 1141920

Company number: 7508120

Principal office: The Clubhouse, West View Rise, off Church Street, Paddock, Huddersfield, West Yorkshire, HD1 4UB

Our advisers

Independent Examiner: Tahir Iqbal ACCA, 114 Westbourne Road, Marsh, Huddersfield, HD1 4LF

Bankers: HSBC Bank plc, 2 Cloth Hall Street, Huddersfield, HD1 2ES

Solicitors: Eaton Smith, High Street, Huddersfield, HD1 2HA

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees

Christopher Haigh
Simon Stockton
Liam Fearn

Management Board Personnel:

Steward- Paul Wimpenny



Chairman-Liam Fearn (Trustee)
Vice Chairman – Simon Stockton (Trustee)
Company secretary and Finance – Christopher Haigh (Trustee)
Bowling Secretary – Kevin Boustead
Entertainments Secretary- Simon Stockton (Trustee)
Subscription Secretary-Robin Weiglass
Chairman-Liam Fearn (Trustee)
Football Secretary – Robert Gledhill
Ladies Bowling Secretary – Pauline Tattersall
Snooker and pool secretary – Simon Stokton (Trustee)

Honorary Vice-Presidents : Jim McPhillips

Joint Presidents in Memorial : Allan Burrows
: Ian Fretwell

Structure, governance and management

Governing document

Paddock Cricket Bowling and Athletic Club is a company limited by guarantee governed by its Article and Memorandum of Association dated 9th January 2011. It is a registered charity with the Charities Commission. Anyone over the age of 17 can become a full paying member of the Company. There are currently 150 full members and 20 junior members. Each of the full members agrees to contribute £1 in the event of the charity winding up.

Appointment of trustees

Trustees are appointed in accordance with the Articles of Association of the charity. When complete the Trustee Board consists of 11 and not more than 14 members. A trustee must be a member of the Club. Other than the Chair, the secretary and treasurer, and the nominated representatives of the bowling and cricket sections, one third of the Trustees must retire at each AGM, those longest in office retiring first. Where the number of trustees elected at the AGM falls short of the required number, the Trustees may at any time co-opt any eligible individual.

Trustee induction and training

New trustees are handed a membership pack containing the legal information concerning the charity and the duties and responsibilities of trusteeship.



Organisation

The Board of Trustees, which can have up to 14 members, administers the charity. The Board meets on a monthly basis and there are sub-committees covering each of the sporting activities, finance, and club development, which also normally meet on a monthly basis.

Related parties

None of the trustees receive remuneration, other than the payment of an honorarium of £500 for accountancy and administration services, or received any other benefit for their work with the charity.

The charity's wholly owned subsidiary, Paddock CB&AC Enterprises Ltd was established to operate the commercial bar at the clubhouse. Paddock CB&AC Enterprises Ltd gift aids the whole of its profits to the charity (see note 5 in the accounts)

Risk management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the charity and its subsidiary, Paddock CB&AC Enterprises may face.
- The establishment of systems and procedures to mitigate those risks.
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

This work has identified the need for the charity to build up its working capital and reserves as a protection against any future economic downturn and to identify new charitable income streams so as to minimise the dependence on funding from the subsidiary trading company.

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the Directors of the Paddock Cricket Bowling and Athletic Club for the purposes of company law) are responsible for preparing a trustees annual report and financial statement in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law and the law applicable to charities in England and Wales 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 group and of the incoming resources and the application of



resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

Select suitable accounting policies and apply them consistently: observe the method and principles in the Charities SORP; make judgements and estimate that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011 (Group Accounts Regulations 2015),-(The Charities SORP 2015)

By order of the trustees

Liam Fearn

18th November 2019



Paddock Cricket Bowling and Athletic Club
Consolidated Statement of Financial Activities
(Including income and expenditure account)
For year ending 31st March 2019

		Unrestricted Funds	Capital grant aided fund (note 28)	Restricted Funds	Total	2018 Total Funds
	Note	£	£	£	£	£
Incoming resources						
<i>Incoming resources from generated funds</i>						
Voluntary income	4	300	-	-	300	300
Insurance claim		-	-	-	-	2,954
<i>Activities for generating funds</i>						
Commercial trading operations	5	153,767	-	-	153,767	132,951
Investment income	6	-	-	-	-	-
<i>Incoming resources from charitable activities</i>						
Operation of facilities & activity	7	18,283	-	-	18,283	18,034
Total incoming resources		172,350	-	-	172,350	154,239
Resources expended						
<i>Costs of generating funds</i>						
Commercial trading operations	5	145,332	-	-	145,332	128,375
<i>Charitable activities</i>						
Operation of facilities & activity	8	15,812	785	2,961	19,558	15,713
Governance costs	10	5,262	-	-	5,262	3,398
Total resources expended		166,406	785	2,961.00	170,152	147,486
Net incoming (outgoing) resources and net movement in funds for the year		5,944	(785)	(2,961)	2,198	6,753
Reconciliation of funds	23					
Total funds brought forward		62,937	38,060	2,961	103,958	97,205
Total funds carried forward		68,881	37,275	-	106,156	103,958

The statement of financial activities includes all gains and losses recognised during the year. All incoming resources and resources expended derive from continuing activities.



Paddock Cricket Bowling and Athletic Club

**Consolidated Balance Sheet
As at 31st March 2019**

	Note	Group 2019 £	Charity 2019 £	Group Funds 2018 £
Fixed assets				
Tangible assets	16	577,746	577,746	578,863
Investments	17	-	1	-
Total fixed assets		577,746	577,747	578,863
Current assets				
Stock	18	3,483	-	5,094
Debtors	19	5,174	21,170	5,421
Cash at bank and in hand		16,135	2,104	13,847
Total current assets		24,792	23,274	24,362
Liabilities				
Creditors falling due within one year	20	16,382	14,865	19,267
Net current assets		8,410	8,409	5,095
Total assets less current liabilities		586,156	586,156	583,958
Creditors due after more than one year	22	-	-	-
Net assets		586,156	586,156	583,958
The funds of the charity	23			
Unrestricted income funds		68,881	68,881	62,937
Grant aided funds		37,275	37,275	38,060
Restricted income funds		-	-	2,961
Total charity funds before revaluation		106,156	106,156	103,958
Revaluation reserve	16/27	480,000	480,000	480,000
Total charity funds after revaluation		586,156	586,156	583,958

The trustees have produced group accounts in accordance with the provisions of section 1162 of, and section 7 of the Companies Act 2006, and in accordance with the Charities Act 2011 (Group Accounts) Regulations 2015.



For the year ending 31st March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts 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 accounts.

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

The notes on pages 14 to 28 form part of these accounts

Signed: L. Fearn

Name: Liam Fearn, Chair of Trustees on behalf of the trustees

Approved by the trustees on 18th November 2019

Notes on the accounts

1) Accounting policies

The principal accounting policies adopted in the preparation of the accounting policies are as follows:

a) Basis of preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of freehold property at market value. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities-Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) also known as the Charities SORP (FRS 102) effective 1st January 2015.



b) Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiary Paddock CB&AC Enterprises Ltd on a line by line basis. The Statement of Financial Activities (SoFA) reports the main charities activities undertaken.

The charity is taking advantage of the concession (available under company law) to provide only a consolidated SoFA. Although section 408(4) of the Companies Act 2006 only requires the disclosure of the net surplus (deficit) of the parent the charity has opted to disclose the performance of the charity itself as a note to the accounts (note 3).

The SoFA reports the charities activities as a single line with the expanded analysis in note 7 and 8 of the accounts, The net funding requirements of the charity by each activity is disclosed in note 9 of the accounts. The results of the subsidiary company alone are disclosed in note 5 to the accounts.

c) Incoming resources

All incoming resources are accounted for when the charity has entitlement to the funds, certainty of receipt and the amount is measurable.

d) Donated services and facilities

Donated services or facilities are included in incoming resources when the benefit to the charity is reasonably quantifiable and measurable. They are valued by the trustees at the amount the charity would have been willing to pay for the services or facilities on the open market.

e) Interest receivable

Interest on funds held by the charity is included when receivable by the charity.

f) Fund accounting

Unrestricted funds are available to use to further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which have been set aside to fund particular future activities of the charity. Restricted funds are donated for particular areas of the charity work or specific projects undertaken.

Government and Local Authority grants received are amortised against relevant expenditure. Any such funding not yet amortised at the Balance Sheet date are shown as a Capital Grant Fund on the Balance Sheet and detailed in a note to the accounts.



g) Resources expended and irrecoverable VAT

All resources expended are recognised once there is a legal or constructive obligation to make a payment to a third party. All resources expended are classified under activity headings that aggregate all costs relating to that category.

- Costs of generating funds comprise the cost of commercial trading including the bar;

-charitable activities include the costs of maintaining the sports ground, clubhouse, sporting activity, and all other activities to further the objectives of the charity;

-governance costs represent those costs of the strategic management of the charity and of complying with constitutional and statutory requirements.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

h) Allocation of support costs

Support costs are those costs which have not been directly attributed to an activity of the charity but do generally support those activities. These costs have been allocated between Charitable Activities and Governance costs. The bases upon which support costs are allocated are set out in note 10.

i) Operating leases

Operating leases and rental charges are charged on a straight line basis over the term of the lease.

j) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised and are depreciated on a straight line basis over their estimated useful lives as follows:

Asset category	Annual rate
-freehold land & buildings	0%
-equipment, fixtures and fittings	10%
-ground equipment	10%

Freehold buildings are not depreciated as the trustees consider the expected life of the buildings to be greater than 50 years.



k) Stock

Stock is included at the lower of cost or net realisable value.

2) Legal status of the club

The Club is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.

The trustees consider that an audit the company is not required for this year under section 144 of the Companies Act 2011 (the Charities Act) and that an independent examination is needed.

The total income of the charity (consolidated statement of financial affairs page 12 of the accounts was £171,356 and therefore within the £500,000 exemption limit under FRS (102) update Bulletin 1 for election not to prepare a cash flow statement.



3) Financial performance of the charity

The consolidated statement of financial activities includes the results of the charity's wholly owned subsidiary, Paddock CB&AC Enterprises Limited which operates a bar.

The summary performance of the charity alone is:

		General Fund	Capital Grant Aided Fund	Designated/ Restricted Fund	Total Funds <u>2019</u>	Total Funds <u>2018</u>
		£	£	£	£	£
Incoming resources	(note 7)	18,283	-	-	18,283	18,034
Voluntary support	(note 4)	300	-	-	300	300
insurance claim		-	-	-	-	2,954
Bank interest		-	-	-	-	-
Gift aid from subsidiary company	(note 5)	8,435	-	-	8,435	4,576
		27,018	-	-	27,018	25,864
Expenditure on charitable activities						
Charitable activity costs	(note 8)	(16,597)	-	(2,961)	(19,558)	(14,928)
Amortisation of capital grants	(note 8)	785	(785)	-	0	(785)
Governance costs	(note 10)	(5,262)	-	-	(5,262)	(3,398)
Net incoming resources		5,944	(785)	(2,961)	2,198	6,753
Total fund brought forward	(note 28)	62,937	38,060	2,961	103,958	97,205
Total funds carried forward		68,881	37,275	-	106,156	103,958
Represented by :						
Restricted income funds					-	7
Designated income funds					-	2,954
Grantaidd funds					37,275	38,060
Unrestricted income funds					68,881	62,937
					106,156	103,958



4) Incoming resources from voluntary income

	<u>2018</u>	<u>2017</u>
	<u>£</u>	<u>£</u>
Gifts	-	-
Legacies	-	-
Donated services	300	300
	<u>300</u>	<u>300</u>

The value of any consultancy or other professional advice voluntarily aided to the charity in the future is estimated and the value recognised within incoming resources as a donation and an equivalent charge included within governance costs and clubhouse redevelopment charges. During the current year our Independent Examiner Mr Tahir Iqbal donated his services as an introductory benefit to the charity.

- 5) **Incoming resources from activities for generating funds** The wholly owned trading subsidiary, Paddock CB&AC Enterprises Ltd, is incorporated in the United Kingdom, and pays all of its profits to the charity by gift aid. Paddock CB&AC Enterprises Ltd operates the bar and all commercial trading activities carried out at the club premises. The charity owns the entire share capital of 1 Ordinary Share of £1 each. A summary of the trading results is shown below.

The summary financial performance of the subsidiary alone is:-

	<u>2019</u>	<u>2018</u>
	<u>£</u>	<u>£</u>
Turnover	153,767	132,951
Cost of sales	(70,937)	(60,287)
Wages	(37,435)	(36,504)
Pension costs	(1,608)	(1,162)
Bar and function requirements	(12,531)	(10,901)
Entertainment costs	(5,021)	(3,291)
Cleaning and waste disposal	(2,206)	(2,201)
Equipment repairs and maintenance	(1,622)	(1,908)
Light and heat	(12,505)	(10,719)
Football sponsorship	(1,467)	(1,402)
	<u>(145,332)</u>	<u>(128,375)</u>
Suppliers allowance	-	-
	<u>(145,332)</u>	<u>(128,375)</u>
Net profit	8,435	4,576
Amount gift aided to the charity	(8,435)	(4,576)
Retained in the subsidiary (note 3)	-	-
	<u>-</u>	<u>-</u>



6) Investment income

The entire group's investment income derives from funds held in interest bearing deposit accounts.

7) Incoming resources from charitable activities

	General Fund	Capital Grant	Restricted Fund	<u>2019</u>	<u>2018</u>
	£		£	£	£
Lottery machine surplus	5,900	-	-	5,900	6,425
Members subscriptions	1,410	-	-	1,410	1,300
Contributions from sports clubs	1,303	-	-	1,303	700
Sports club income	314	-	-	314	1,710
Games machine surplus	7,350	-	-	7,350	6,233
Members fund raising efforts	711	-	-	711	730
Employers nic rebate	1,295	-	-	1,295	936
Total income from charitable activities	<u>18,283</u>	-	-	<u>18,283</u>	<u>18,034</u>

8) Analysis of expenditure on charitable activity

	General Fund	Capital Grant	Restricted Fund	<u>2019</u>	<u>2018</u>
	£	£	£	£	£
Sports section running costs	989	-	-	989	1,699
Ground maintenance costs	2,400	-	-	2,400	2,419
Clubhouse development	4,102	-	2,961	7,063	-
Costs of members efforts	-	-	-	-	-
Rates water and insurance	6,106	-	-	6,106	6,130
Property maintenance	1,196	-	-	1,196	3,783
Depreciation	1,117	-	-	1,117	1,117
Support costs (see note 10)	687	-	-	687	565
	<u>16,597</u>	-	<u>2,961</u>	<u>19,558</u>	<u>15,713</u>
Less: amortisation of artificial cricket net capital grant	(785)	785	-	-	-
Total	<u>15,812</u>	<u>785</u>	<u>2,961</u>	<u>19,558</u>	<u>15,713</u>



9) Analysis of support for charitable activities

This table shows the cost of the three main charitable activities and the sources of revenue directly to support these activities

		Sports team activities	Sports Dev- elopment	Facilities Maint- enance	Total <u>2019</u>	Total <u>2018</u>
		£	£	£	£	£
Support costs	(note 8)	989	-	18,569	19,558	15,713
Members subscriptions and fees		(500)	-	(1,300)	(1,410)	(1,800)
Sponsorship		-	-	-	-	-
Contribution from sports section		-	-	(390)	(390)	(700)
Fund raising and donations		(314)	-	(16,169)	(16,483)	(15,534)
Grant support received in year		-	-	-	-	-
Support income	(note 7)	(814)	-	(17,859)	(18,283)	(21,288)
(Excess) general support costs over support income					1,275	(5,575)
Increase/(Decrease) in restricted funds relating to charity support costs			(2,961)		(2,961)	2,961
Deficit/(Surplus) on charitable activity support before general funding income					(1,686)	(2,614)



10) Analysis of governance and support costs

The charity allocates support costs to Governance and Charitable Activities as set out below and then further apportions the support costs between the three key charitable activities undertaken (see note 8)

	Total Support costs 2019 £	Allocated to Gov- ernance 2019 £	Club & sports activity 2019 £	Total Support costs 2018 £	Basis of apportionment
Support cost					
Volunteer support (see note 4)	-	-	-	-	
Advertising and administration	2,082	2,082	-	750	governance 100% all'n
Telephone and internet access	1,026	684	342	898	governance 66% all'n
Independent Examiners fee	300	200	100	300	governance 66% all'n
Accountancy services	1,000	755	245	500	governance 66% all'n
Bank charges	1,541	1,541	-	1,515	governance 100% all'n
Loan interest charges	-	-	-	-	all sports activity
Legal and other profesional fees	-	-	-	-	governance 66% all'n
	<u>5,949</u>	<u>5,262</u>	<u>687</u>	<u>3,963</u>	
		(note 3)	(note 8)		

11) Net incoming /(outgoing) resources for the year

This is stated after charging :

	<u>2019</u> £	<u>2018</u> £
Operating leases	-	-
Depreciation	1,117	1,117
Bank interest payable	-	-
Independant Examiners fee	300	300
Honorarium for accountancy services	<u>1,000</u>	<u>500</u>



12) Analysis of staff costs

	<u>2019</u>	<u>2018</u>
	<u>£</u>	<u>£</u>
Salaries and wages	36,140	35,568
Employers national insurance	1,295	936
Pension costs	1,608	1,162
	<u>39,043</u>	<u>37,666</u>

No employee had emoluments in excess of £60,000. One charity trustee received an honorarium payment amounting to £500 for the provision of accountancy and administration services. No other trustees were paid or reimbursed expenses during the year.

13) Staff numbers

The average number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	<u>2019</u>	<u>2018</u>
Trading	<u>3</u>	<u>3</u>

14) Related party transactions

There were no related party transactions other than work contracted for at arm's length on a fully commercial basis with a trustee of the charity.

15) Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988, or section 252 of the Taxation of Chargeable Gains Act 1992, to the extent that these are applied to its charitable objectives.



16) Tangible fixed assets – group and charity

	Freehold land & buildings £	Ground upkeep equipm't £	Bar fittings & equipm't £	Artificial cricket wicket £	Sports changing rooms £	2019 Total £	2018 Total £
<u>Cost and revaluation</u>							
As at 1st April 2018	522,122	1,217	5,358	14,753	46,692	590,142	590,142
Revaluation	-	-	-	-	-	-	-
Additions/(Disposals)	-	-	-	-	-	-	-
As at 31st March 2019	522,122	1,217	5,358	14,753	46,692	590,142	590,142
<u>Depreciation</u>							
As at 1st April 2018	-	792	2,794	7,693	-	11,279	8,921
Charge for year	-	47	285	785	-	1,117	1,241
As at 31st March 2019	-	839	3,079	8,478	-	12,396	10,162
<u>Net Book Value</u>							
As at 31st March 2019	522,122	378	2,279	6,275	46,692	577,746	578,863
As at 31st March 2018	522,122	425	2,564	7,060	46,692	578,863	579,980

The property is subject to restrictive covenants concerning the use of the ground for no purpose other than as a recreation ground for playing cricket, bowls or other games, athletics, sports exercises and festivals. The clubhouse, pavilions and any other erected structure may only be used in connection with the pursuance of the said games.

There were no additions during the year (2018 £-).

Summary of Net Book Value of Fixed Assets:-

	2019 £	2017 £
Historic cost	98,863	99,980
Revaluation reserve	480,000	480,000
	<u>578,863</u>	<u>579,980</u>



17) Investments

The charity holds 1 share of £1 in its wholly owned trading subsidiary Paddock CB&AC Enterprises Ltd which is incorporated in the United Kingdom. The activities and results of this company are summarised in note 5.

18) Stock

	Group 2019	Charity 2019	Group 2018
	£	£	£
Loam and fertilisers	-	-	-
Bar	3,483	-	5,094
	<u>3,483</u>	<u>-</u>	<u>5,094</u>

19) Debtors

	Group 2019	Charity 2019	Group 2018
	£	£	£
Trade debtors	-	-	-
Other debtors	-	-	-
Prepayments and accrued income	5,174	5,174	5,421
Amount due from subsidiary undertaking	-	15,996	-
	<u>5,174</u>	<u>21,170</u>	<u>5,421</u>



20) Creditors: amounts falling due within one year

	Group 2019	Charity 2019	Group 2018
	£	£	£
Trade creditors	12,517	12,517	14,652
Taxes and social security	1,517	-	421
Bank loan	-	-	-
Other creditors and accruals	2,348	2,348	4,194
Stewards bond	-	-	-
Deferred income	-	-	-
	<u>16,382</u>	<u>14,865</u>	<u>19,267</u>

21) Deferred income

There was no deferred income as at 31st March 2019

22) Creditors: amounts falling due after one year

	Group 2019	Charity 2019	Group 2018
	£	£	£
Bank loan	-	-	-



23) Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balances 1st April 2018 £	Incoming resources £	Resources expended £	Transfers £	Balances 31st March 2019 £	(Inc)Redn in year 2019 £
General fund	62,937	171,360	(165,416)	-	68,881	(5,944)
Grant aided fund	38,060	-	(785)	-	37,275	785
Designated cricket club activity fund	-	-	-	-	-	-
Designated bowling club activity fund	-	500	(500)	-	-	-
Designated snooker and pool fund	-	-	-	-	-	-
Designated building repairs fund	2,954	-	(2,954)	-	-	2,954
	<u>103,951</u>	<u>171,860</u>	<u>(169,655)</u>	<u>-</u>	<u>106,156</u>	

Analysis of movements in restricted funds

	Balances 1st April 2018 £	Incoming resources £	Resources expended £	Transfers £	Balances 31st March 2019 £	
Sports Big Lottery sports dev . Grant	7	-	(7)	-	-	7
Roof repairs insurance claim	-	-	-	-	-	-
SITA football facility grant	-	-	-	-	-	-
	<u>7</u>	<u>-</u>	<u>(7)</u>	<u>-</u>	<u>-</u>	
Total movement	<u>103,958</u>	<u>171,860</u>	<u>(169,662)</u>	<u>-</u>	<u>106,156</u>	<u>2,198</u>



24) Fund Definitions and Terminology

Name of fund	Description, nature and purpose of the fund
Unrestricted funds:	
General Fund	the 'free reserves' after allowing for all designated funds.
Designated Funds	The funds applicable to each sporting sections and development
Restricted Funds	
Grants	Funds received from specifically to further the charitable objectives

25) Analysis of group net assets between funds

	General Fund	Designat - ed Funds	Restrict- ed Fund	Revaluat- ion Reserve	2019 Total	2018 Total
	£	£	£	£	£	£
Tangible fixed assets	97,746	-	-	480,000	577,746	578,863
Cash at bank and in hand	16,135	-	-	-	16,135	10,886
Loan from Director/Trustee	-	-	-	-	-	-
Other net assets/(liabilities)	(7,725)	-	-	-	(7,725)	(5,791)
	<u>106,156</u>	<u>-</u>	<u>-</u>	<u>480,000</u>	<u>586,156</u>	<u>583,958</u>

26) Material Legacies

The charity has received no legacies of any amount during the year.

27) Post Balance Sheet events

There have been no events since the year end which would affect the true and fair view of the financial statement of the charity as at 31st March 2019.



28) Revaluation Reserve

The freehold land and buildings belonging to the club was valued at a reinstatement value of £520,000 in January 2007, by Bradleys Chartered Surveyors of 14 St George Square, Huddersfield HD1 1JF.

29) Capital Grant-aided Funds

	As at 31st March 2018 £	Advanced during year £	Amortised during year £	As at 31st March 2019 £
Kirklees Metroplouitan Council (re cricket net practice facility)	7,060	-	(785)	6,275
Kirklees Metroplouitan Council (re cricket changing rooms)	31,000	-	-	31,000
	<u>38,060</u>	<u>-</u>	<u>(785)</u>	<u>37,275</u>



Independent examiner's report on the accounts

Report to the trustees/directors, members of Paddock Cricket, Bowling and Athletic Club

On accounts for the year ended 31st March 2019

Charity no: 1141920 : Company no: 7508120

Set out on pages 1-29

I report to the trustees/directors, members of Paddock Cricket, Bowling and Athletic Club on my examination of the consolidated accounts of Paddock Cricket, Bowling and Athletic Club and of its subsidiary undertaking for the year ended 31st March 2019.

Respective responsibilities of trustees and examiner and basis of report

AS charity's trustees of the Company (who are also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited for this year under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act...

Basis of independent examiner's statement

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me reasonable cause to believe that :

- accounting records were not kept in accordance with section 386 of the Companies Act 2006: or
- the accounts did not accord with such records: or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination: or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

I have no concerns or have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Tahir Iqbal ACCA
TJ! Associates
114, Westbourne Road
Marsh
Huddersfield HD1 4LF

19th November 2019