

**Connacht Cricket Union
Report and Financial Statements
for the financial year ended 30 September 2023**

**Deacy Gilligan Limited
Chartered Accountants
Accountants, Business and Taxation Advisors,
Block 1,
Galway Financial Services Centre,
Moneenageisha Road,
Galway
H91PV3W**

Connacht Cricket Union

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Connacht Cricket Union OTHER INFORMATION

Club Name	Connacht Cricket Union
Chairperson	John F Smith
Treasurer	Arun Babu
Accountants	Deacy Gilligan Limited Chartered Accountants Accountants, Business and Taxation Advisors, Block 1, Galway Financial Services Centre, Moneenageisha Road, Galway H91PV3W

Connacht Cricket Union COMMITTEE REPORT

for the financial year ended 30 September 2023

The Committee presents their report and the financial statements for the financial year ended 30 September 2023.

Principal Activity and Club Review

Connacht Cricket Union is one of five provincial cricket unions in Ireland.

Income is derived from affiliation fee income and the sale of cricket balls to each of the 6 clubs that form Connacht Cricket Union.

These clubs are:

Athlone Cricket Club

Ballaghedreen Cricket Club

Ballyhaunis Cricket Club

Merlin Woods Cricket Club

County Galway Cricket Club

NUIG Cricket Club

Connacht Cricket Union

STATEMENT OF COMMITTEE'S RESPONSIBILITIES

for the financial year ended 30 September 2023

The constitution of the club requires the officers and members of the committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Club and of its income and expenditure for that period.

In preparing the financial statements the officers and members of the committee are required to:

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

The officers and members of the committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Club and to help them to ensure that the financial statements comply with the club's constitution. They are also responsible for safeguarding the assets of the club and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DECLARATION OF THE COMMITTEE

In relation to the financial statements which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, including the summary of significant accounting policies set out in note 1, we approve these financial statements and confirm that we are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them.

We confirm that we have made available all of the Club's accounting records and provided all of the information, books and documents necessary for the compilation of the financial statements.

To the best of our knowledge and belief, the accounting records reflect all the transactions of the Club for the financial year ended 30 September 2023.

Connacht Cricket Union
ACCOUNTANT'S REPORT
TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF
CONNACHT CRICKET UNION
for the financial year ended 30 September 2023

We have compiled the financial statements of Connacht Cricket Union, for the financial year ended 30 September 2023, which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, including the summary of significant accounting policies set out in note 1 from the accounting records, information and explanations you have given to us.

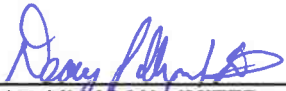
The Income and Expenditure Account, the Balance Sheet and the related notes have been compiled on the basis set out in the accounting policies.

This report is made solely to you, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the Income and Expenditure Account, the Balance Sheet and the related notes, including the summary of significant accounting policies set out in note 1 that we have been engaged to compile, report to you that we have done so and state those matters that we have agreed to state to you in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Connacht Cricket Union for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by Chartered Accountants Ireland and have complied with the ethical guidance laid down by Chartered Accountants Ireland.

You have approved the Income and Expenditure Account, the Balance Sheet and the related notes for the financial year ended 30 September 2023 and have acknowledged your responsibility for them, for the appropriateness of the accounting basis and for providing all information and explanations necessary for their compilation.

We have not been instructed to carry out an audit or a review of the financial statements of Connacht Cricket Union. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.


DEACY GILLIGAN LIMITED
Chartered Accountants
Accountants, Business and Taxation Advisors,
Block 1,
Galway Financial Services Centre,
Moneenageisha Road,
Galway
H91PV3W

Date:

Connacht Cricket Union
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 30 September 2023

	2023 €	2022 €
Income	5,800	8,051
Cost of Sales	681	-
Expenditure		
Other equipment	875	-
Game expenses	155	-
Insurance	689	-
Printing, postage and stationery	720	668
Trophies & Medals	492	713
Umpire Fees	220	550
Sports equipment	-	1,619
Travelling and entertainment	44	-
Consultancy fees	-	615
Accountancy	1,528	259
Bank charges	67	63
General expenses	1	321
Depreciation on fixtures, fittings and equipment	220	-
	5,011	4,808
Excess of Income Over Expenditure	108	3,243

Connacht Cricket Union
BALANCE SHEET
as at 30 September 2023

	Notes	2023 €	2022 €
Fixed Assets			
Tangible assets	2	660	-
Current Assets			
Stocks	3	1,079	-
Debtors	4	1,740	560
Cash at Bank and in hand	5	2,808	4,561
		5,627	5,121
Creditors			
Amounts falling due within one year			
Other creditors	6	135	268
Accruals	7	1,388	197
		1,523	465
Net Current Assets		4,104	4,656
Total Assets Less Current Liabilities		4,764	4,656
Financed By			
Previous balance		4,656	1,413
Excess of Income Over Expenditure		108	3,243
Capital Employed		4,764	4,656

Connacht Cricket Union
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 September 2023

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the club's financial statements.

Basis of accounting

The financial statements are prepared in accordance with the historical cost convention.

Tangible fixed assets and depreciation

The cost of tangible fixed assets is their purchase cost, together with any incidental cost of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, over the expected useful economic lives of the assets concerned. The principal annual rates used for this purpose are

Fixtures, fittings and equipment - 25% Straight Line Basis

Stocks

Stocks are stated at the lower of cost and net realisable value. Where necessary, provision is made for obsolete, slow moving and defective stock.

2. TANGIBLE ASSETS

	Fixtures, fittings and equipment	Total
	€	€
Cost		
Additions	880	880
At 30 September 2023	880	880
Depreciation		
Charge for the financial year	220	220
At 30 September 2023	220	220
Net book value		
At 30 September 2023	660	660

3. STOCKS

	2023 €	2022 €
Closing stock / Balls, Ties & Jackets	1,079	-
	1,079	-

4. DEBTORS

	2023 €	2022 €
Trade debtors	360	560
Prepayments and accrued income	1,380	-
	1,740	560

5. CASH AND CASH EQUIVALENTS

	2023 €	2022 €
Cash and bank balances	2,808	4,561

Connacht Cricket Union
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 September 2023

6. OTHER CREDITORS AND ACCRUED EXPENSES	2023	2022
	€	€
Other creditors	135	268
	=====	=====
7. ACCRUALS	2023	2022
	€	€
Accruals	1,388	197
	=====	=====

8. APPROVAL OF FINANCIAL STATEMENTS

On behalf of the Committee of Connacht Cricket Union, we approve the above financial information which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, including the summary of significant accounting policies set out in note 1 as at 30 September 2023. We confirm we have made available all relevant records and information.

Arun Babu
Treasurer

John F Smith
Chairperson

Date: