

Company registration number 04104079 (England and Wales)

Charity registration number 1090437 (England and Wales)

**GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS
ASSOCIATION LIMITED**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Butterworth Mr M Leech Sergio Lara-Bercial William Brown Rheanne Bailey Mr Syed Abbas	
Country of incorporation	United Kingdom (England and Wales)	04104079
Charity registration	England and Wales	1090437
Registered office	Manchester Basketball Centre Wilbraham Road Manchester M16 8GW	
Independent examiner	JL Winder & Co Suite 6 Furness Gate Peter Green Way Barrow in Furness Cumbria LA14 2PE	

**GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS
ASSOCIATION LIMITED**

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GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: 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)".

Objectives and activities

1) Diversity, Equity and Inclusion

Provide basketball opportunities to everyone, regardless of gender, ability (or disability), race, religion and sexual orientation.

2) Continual learning, development and improvement

Encourage everyone actively involved in our sport (e.g. players, coaches, officials, volunteers, staff and Trustees generally) to reach their full potential within their role and develop as people. In particular, for players of all ages, we emphasise the importance of education.

3) Health and Wellbeing

We will continue to work with partners to develop principles and disciplines for health and wellbeing in sport and life. The principles and disciplines focus on three core dimensions of health and wellbeing these are the **physical, mental and emotional** dimensions.

We endeavour to use sport as a vehicle to instil health & wellbeing principles and disciplines in players, coaches, supporters and officials to facilitate and enable:

Hard work	Giving your best	Fair play	Courtesy	Grace in winning and losing
Continual improvement	Teamwork	Friendship	Resilience	Self-discipline to establish and maintain high standards

4) Trust to build strong working relationships.

Recognise the special relationship between players, coaches, parents, carers, guardians and the club. Fundamentally, trust and strong working relationships are built on everyone's understanding of the mutual benefit between the individual, team and club - which is also the basis for promoting loyalty.

5) Leading by example

We encourage our coaches, managers, trustees, volunteers, and players to lead by example, not fear. For example, leading by example includes the ability to:

Build trust	Work with good energy	Work with your team	Follow the rules
Trust your team	Commit to growth	Monitor your actions	Listen to others

The most leading by fear can hope for is compliance, which may often be temporary.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance

The Charity has continued to deliver against its objectives by providing basketball opportunities both on and off the court at community and elite levels across Greater Manchester and surrounding areas.

During the year, the organisation achieved a number of significant successes, including winning national league and cup competitions, supporting players who represented their countries, and helping athletes obtain basketball scholarships to universities in the United States.

At grassroots level, over 500 children and young people aged 4–18 participated in basketball activities and regular physical exercise. Participants came from a broad range of backgrounds, creating opportunities to build friendships, develop confidence and skills, and enjoy basketball in an inclusive and supportive environment.

Volunteers have continued to make an important contribution to the Charity's activities, while also benefiting from valuable experience, training, and qualifications. In addition, community events and sporting activities have helped promote basketball locally and encouraged wider community engagement with the sport.

The Directors and Trustees would like to express their appreciation for the ongoing support received through donations and fundraising, which enables the Charity to continue delivering positive opportunities and outcomes for young people and the wider community.

Looking ahead, the Charity will focus on the following priorities to strengthen long-term sustainability and growth:

- Developing new income streams
- Maintaining and increasing existing funding sources
- Improving operational efficiency and reducing costs
- Maximising the use of existing assets and resources
- Enhancing the range, quality, and clarity of services provided
- Strengthening the Charity's reputation and community presence
- Improving participant engagement and loyalty
- Expanding programme and activity options
- Improving access to data and information to support decision-making
- Maintaining high standards of quality and safety
- Continuing to develop the skills and knowledge of staff and volunteers
- Increasing the effective use of technology
- Building stronger partnerships and collaborative relationships

The Directors and Trustees recognise that there are opportunities to secure additional funding in the future; however, they are also mindful that some existing funding streams may decline. Ongoing cost-of-living pressures and increasing competition within the local market mean the Charity must continue to adapt, manage resources carefully, and plan strategically to ensure it can continue achieving its charitable objectives.

GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2025

Financial review

The main source of income has been from Match Day and monthly Subs £128,996 (2024 - £140,184), Health and Fitness Club fees £60,156 (2024 - £54,003), Coaching Fees £32,100 (2024 - £31,361), Use of Sports Hall was £15,790 (2024 - £9,020)

Property income has decreased £18,200 (2024 - £20,206) as it is now just their own 1 property which they let privately.

The total income for the period was £316,085 (2024 - £343,028) with the other main sources of income being grants of £46,603 (2024 - £73,670) and donations £6,187 (2024 - £286). Additional income in the period came from Centre Events and Merchandise Sales, however there was no sponsorship and tournaments and courses this year £2,920 (2024 - £12,093).

Income was higher overall in 2024 as there were more grants etc.

Total expenditure in the period amounted to £301,173 (2024 - £343,191)

The charity incurred a profit for the period of £14,912 (2024 - deficit of £163)

The unrestricted fund balance at the end of the period was £492,955 (2024 - £478,043).

There was a balance on restricted funds of £2,250 at the year end (2024 - £5,250). Grants had been received from the Peter Harrison Foundation towards the purchase of a new mini-bus for the charity.

It is the policy of the charity that unrestricted funds which have not been designated for specific use should be maintained at a level equivalent to three month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the directors see fit.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The company is limited by guarantee. It therefore does not have share capital and is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A Butterworth
Mr M Leech
Sergio Lara-Bercial
William Brown
Rheanne Bailey
Mr Syed Abbas

GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2025

The company is controlled by its board of directors which is made up of people who are sympathetic to the activities of the charity.

The trustees met three times for board meetings during the financial year.

The day to day running of the basketball centre and accommodations was delegated to Samantha Longley on 10th January 2023.

Trustees retiring at the annual general meeting can then put themselves forward for re-election. Trustees are then voted for by those members in attendance.

Suggestions for new trustees are brought before the board. Suggestions are made based on how an individual may enrich the charity with their personal skill set. If agreed that person is then approached and asked if they are willing to undertake the role of Trustee for Greater Manchester Community Basketball and Sports Association Limited. Documented appointment procedures are then followed.

None of the directors received any remuneration for their services to the company during the year.

The trustees' report was approved by the Board of Trustees.

Andrew Butterworth

Mr A Butterworth
Trustee

Dated: 21 May 2026

GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

I report to the trustees on my examination of the financial statements of Greater Manchester Community Basketball and Sports Association Limited (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and 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 financial statements to be reached.

Sarah Roberts BSc FCA

JL Winder & Co

Suite 6
Furness Gate
Peter Green Way
Barrow in Furness
Cumbria
LA14 2PE

Dated: 23 May 2026

GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	52,790	-	52,790	65,561	8,395	73,956
Charitable activities	4	258,162	-	258,162	266,867	-	266,867
Investments	5	5,133	-	5,133	2,205	-	2,205
Total income		316,085	-	316,085	334,633	8,395	343,028
Expenditure on:							
Charitable activities	6	298,173	3,000	301,173	331,796	11,395	343,191
Total expenditure		298,173	3,000	301,173	331,796	11,395	343,191
Net income/(expenditure) and movement in funds		17,912	(3,000)	14,912	2,837	(3,000)	(163)
Reconciliation of funds:							
Fund balances at 1 September 2024		478,043	5,250	483,293	475,206	8,250	483,456
Fund balances at 31 August 2025		495,955	2,250	498,205	478,043	5,250	483,293

All income and expenditure derive from continuing activities and is unrestricted.

GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	11		142,152		149,991
Current assets					
Debtors	12	669		15,252	
Cash at bank and in hand		362,522		324,864	
		363,191		340,116	
Creditors: amounts falling due within one year	13	(7,138)		(6,814)	
Net current assets			356,053		333,302
Total assets less current liabilities			498,205		483,293
Income funds					
Restricted funds	15		2,250		5,250
Unrestricted funds - general			495,955		478,043
			498,205		483,293

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The financial statements were approved by the Trustees on 21 May 2026

Andrew Butterworth

Mr A Butterworth
Trustee

Company Registration No. 04104079

GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Greater Manchester Community Basketball and Sports Association Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Manchester Basketball Centre, Wilbraham Road, Manchester, M16 8GW.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Fixtures, fittings & equipment	25% straight line
Motor vehicles	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	6,187	-	6,187	286	-	286
Grants	46,603	-	46,603	65,275	8,395	73,670
	<u>52,790</u>	<u>-</u>	<u>52,790</u>	<u>65,561</u>	<u>8,395</u>	<u>73,956</u>

GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts						
Friends of Greater Manchester	180	-	180	-	-	-
Fusion Care	1,000	-	1,000	250	-	250
Andrew Lovedale	1,000	-	1,000	-	-	-
	-	-	-	31	-	31
CMB Project	197	-	197	-	-	-
J&M Forber	2,810	-	2,810	5	-	5
Ray Porter	1,000	-	1,000	-	-	-
	<u>6,187</u>	<u>-</u>	<u>6,187</u>	<u>286</u>	<u>-</u>	<u>286</u>
Grants						
Manchester Active	7,500	-	7,500	15,000	-	15,000
DISE	39,103	-	39,103	49,775	-	49,775
Turing	-	-	-	-	8,395	8,395
Basketball England	-	-	-	500	-	500
	<u>46,603</u>	<u>-</u>	<u>46,603</u>	<u>65,275</u>	<u>8,395</u>	<u>73,670</u>

4 Income from charitable activities

	Operational 2025 £	Operational 2024 £
Coaching fees	32,100	31,361
Health and fitness club fees	60,156	54,003
Use of sports hall	15,790	9,020
Match day and monthly subs	128,996	140,184
Merchandise and events (nets of costs)	2,920	3,830
Property rental	18,200	20,206
Sponsorship	-	7,500
Tournaments and courses	-	763
	<u>258,162</u>	<u>266,867</u>

GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	5,133	2,205

6 Expenditure on charitable activities

	Operational 2025 £	Operational 2024 £
Staff costs	146,790	146,860
Depreciation and impairment	7,839	7,668
Kit, balls and trophies	12,905	37,822
Repairs, renewals and cleaning	7,958	5,912
Rates, ground rent and service charge	3,066	3,113
Court hire	13,453	17,169
Insurance	5,431	5,716
Heat and light	-	471
Postage, printing, stationery, telephone, internet, computer expenses and advertising	9,296	8,363
Coaching fees	46,072	32,714
Registration and entry fees	17,815	12,281
Travel and motor expenses	8,436	20,249
Hire of equipment	828	1,136
Legal fees and settlement payments	-	15,629
Training, DBS checks, player treatment and expenses	10,746	10,485
Accountancy, payroll and pension fees	5,856	6,049
Bank and credit charges, interest and sundries	1,264	1,988
Presentation costs	3,418	-
Tournament expenses	-	671
	301,173	343,191
	301,173	343,191
Analysis by fund		
Unrestricted funds - general	298,173	331,796
Restricted funds	3,000	11,395
	301,173	343,191

GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

7	Net movement in funds	2025	2024
		£	£

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	7,839	7,671
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8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
General staff	3	4
Management staff	1	1
Total	4	5

Employment costs

	2025	2024
	£	£
Wages and salaries	109,333	112,341
Social security costs	4,651	3,682
Other pension costs	2,371	1,568
	96,133	133,770

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	34,941	33,598

The remuneration of key management personnel was as follows:

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

11 Tangible fixed assets

	Land and buildings	Fixtures, Motor vehicles fittings & equipment		Total
	£	£	£	£
Cost				
At 1 September 2024	170,980	22,848	66,239	260,067
At 31 August 2025	170,980	22,848	66,239	260,067
Depreciation and impairment				
At 1 September 2024	29,924	20,212	59,940	110,076
Depreciation charged in the year	3,420	820	3,599	7,839
At 31 August 2025	33,344	21,032	63,539	117,915
Carrying amount				
At 31 August 2025	137,636	1,816	2,700	142,152
At 31 August 2024	141,056	2,636	6,299	149,991

The sports hall is leased from Manchester City Council. The lease is for 30 years with a one off rental payment of £1.

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	140	-
Debtors	1	15,001
Prepayments	528	251
	669	15,252

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,500	1,306
Trade creditors	1,140	1,140
Accruals and deferred income	4,498	4,368
	7,138	6,814

GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

14 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	2,531	2,371

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
Peter Harrison Foundation minibus	5,250	-	(3,000)	2,250
Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
Peter Harrison Foundation minibus	8,250	-	(3,000)	5,250
Turing USA Trip	-	8,395	(8,395)	-
	8,250	8,395	(11,395)	5,250

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
General funds	478,043	316,085	(298,173)	495,955

GREATER MANCHESTER COMMUNITY BASKETBALL AND SPORTS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

16 Unrestricted funds (Continued)

Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	475,206	334,633	(331,796)	478,043

17 Analysis of net assets between funds

	Unrestricted	Restricted	Total	Unrestricted	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Fund balances at 31 August 2025 are represented by:						
Tangible assets	139,902	2,250	142,152	144,741	5,250	149,991
Current assets/(liabilities)	356,053	-	356,053	333,302	-	333,302
	495,955	2,250	498,205	478,043	5,250	483,293

18 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	-	768

Lessor

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).