

Company registration number 06113654 (England and Wales)

**RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2025**



# RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

## COMPANY INFORMATION

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Directors	P J Lofthouse	
	M McCabe	(Appointed 1 June 2024)
	B Quarmby	(Appointed 31 October 2024)
Company number	06113654	
Registered office	Radcliffe Borough Football Club Stainton Park Pilkinton Road Radcliffe Manchester M26 3PE	
Accountants	Xeinaadin Yorkshire & North East Limited Unit 26G Springfield Commercial Centre Bagley Lane Farsley Leeds LS28 5LY	

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# **RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED**

## **CONTENTS**

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	<b>Page</b>
Directors' report	1
Accountants' report	2
Income and expenditure account	3
Balance sheet	4
Statement of changes in equity	5
Notes to the financial statements	6 - 8

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# **RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED**

## **DIRECTORS' REPORT**

***FOR THE YEAR ENDED 31 MAY 2025***

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The directors present their annual report and financial statements for the year ended 31 May 2025.

### **Principal activities**

The principal activity of the company continued to be that of other business support service activities not elsewhere classified.

### **Directors**

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

P J Lofthouse

M McCabe

B Quarmby

B F Manning

K B M McCabe

(Appointed 1 June 2024)

(Appointed 31 October 2024)

(Resigned 3 March 2025)

(Resigned 1 June 2024)

### **Small companies exemption**

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

On behalf of the board

DocuSigned by:  
  
M McCabe  
Director

26 February 2026

# **RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED**

## **ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED FOR THE YEAR ENDED 31 MAY 2025**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Radcliffe Borough Community Trust Limited for the year ended 31 May 2024 as set out on pages 5 to 11 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Radcliffe Borough Community Trust Limited, as a body, in accordance with the terms of our engagement letter dated 1 June 2019. Our work has been undertaken solely to prepare for your approval the accounts of Radcliffe Borough Community Trust Limited and state those matters that we have agreed to state to the Board of Directors of Radcliffe Borough Community Trust Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Radcliffe Borough Community Trust Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Radcliffe Borough Community Trust Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Radcliffe Borough Community Trust Limited. You consider that Radcliffe Borough Community Trust Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Radcliffe Borough Community Trust Limited. 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 statutory accounts.

### **Independent examiners report to the trustees of Radcliffe Borough Community Trust Limited ('The Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

### **Responsibilities and basis of report**

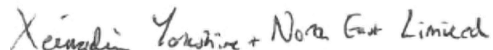
As the charity trustees of the Company (and also its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

### **Independent examiners statement**

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.

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Companies Act 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
4. The accounts 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 accounts 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 accounts to be reached.



**Xeinadin Yorkshire & North East Limited**

Unit 26G Springfield Commercial Centre  
Bagley Lane  
Farsley  
Leeds  
LS28 5LY  
26 February 2026

**RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED****INCOME AND EXPENDITURE ACCOUNT*****FOR THE YEAR ENDED 31 MAY 2025***


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	<b>Notes</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Income</b>		57,996	51,716
Cost of sales		(25,550)	(24,696)
		<hr/>	<hr/>
<b>Gross surplus</b>		32,446	27,020
Administrative expenses		(45,832)	(30,911)
		<hr/>	<hr/>
<b>Deficit before taxation</b>		(13,386)	(3,891)
Tax on deficit		4,233	-
		<hr/>	<hr/>
<b>Deficit for the financial year</b>		<u>(9,153)</u>	<u>(3,891)</u>

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The income and expenditure account has been prepared on the basis that all operations are continuing operations.

**RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED****BALANCE SHEET****AS AT 31 MAY 2025**

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	2	8,755		8,663	
Cash at bank and in hand		3,393		16,099	
		12,148		24,762	
<b>Creditors: amounts falling due within one year</b>	3	(12,049)		(15,510)	
<b>Net current assets</b>			99		9,252
<b>Reserves</b>					
Income and expenditure account			99		9,252
<b>Total members' funds</b>			99		9,252

For the financial year ended 31 May 2025 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 financial statements for the year in question in accordance with section 476.

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 board of directors and authorised for issue on 26 February 2026 and are signed on its behalf by:

DocuSigned by:  
  
 EA895BB27E22402...  
 M McCabe  
 Director

Company registration number 06113654 (England and Wales)

# **RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED**

## **STATEMENT OF CHANGES IN EQUITY**

***FOR THE YEAR ENDED 31 MAY 2025***

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	<b>Income and expenditure £</b>
<b>Balance at 1 June 2023</b>	13,143
<b>Year ended 31 May 2024:</b>	
Deficit and total comprehensive income	(3,891)
	<hr/>
<b>Balance at 31 May 2024</b>	9,252
<b>Year ended 31 May 2025:</b>	
Deficit and total comprehensive income	(9,153)
	<hr/>
<b>Balance at 31 May 2025</b>	99
	<hr/> <hr/>



# RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MAY 2025**

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### 1 Accounting policies

#### Company information

Radcliffe Borough Community Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Radcliffe Borough Football Club, Stainton Park Pilkinton Road, Radcliffe, Manchester, M26 3PE.

#### 1.1 Basis of preparation

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") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

#### 1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and 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.

#### 1.5 Financial instruments

The company 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 company's balance sheet when the company 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.

# RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

### 1 Accounting policies

(Continued)

#### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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 business 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.

### 1.6 Taxation

The company is exempt from corporation tax, it being a company not carrying on a business for the purposes of making a profit.

### 1.7 Leases

#### **As lessee**

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

### 2 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	674	365
Other debtors	3,848	8,298
	<hr/>	<hr/>
	4,522	8,663
Deferred tax asset	4,233	-
	<hr/>	<hr/>
	8,755	8,663
	<hr/>	<hr/>

### 3 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	250	6,000
Other creditors	11,799	9,510
	<hr/>	<hr/>
	12,049	15,510
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# **RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MAY 2025***

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### **4 Related party transactions**

#### **Summary of transactions with parent**

At 31st May 2025, the company was owed £2,298 (2024 £3,298) by RBFC Limited, the company's parent.

#### **Summary of transactions with associates**

At 31st May 2025, the company owed £6,639 (2024 £7,650) to Radcliffe Borough Sports & Social Club Limited, the company's associate.

# RADCLIFFE BOROUGH COMMUNITY TRUST LIMITED

## DETAILED INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MAY 2025**

	2025 £	2025 £	2024 £	2024 £
<b>Income</b>				
Income & Sales		52,686		48,716
Grants and subsidies		5,310		3,000
		<u>57,996</u>		<u>51,716</u>
<b>Cost of sales</b>				
<i>Purchases and other direct costs</i>				
Purchases	3,170		2,316	
Pete Tuition	22,380		22,380	
	<u>25,550</u>		<u>24,696</u>	
Total purchases and other direct costs				
		<u>(25,550)</u>		<u>(24,696)</u>
Total cost of sales				
<b>Gross surplus</b>	55.95%	32,446	52.25%	27,020
<b>Administrative expenses</b>				
Management charge	10,200		-	
Rent	29,000		29,000	
Repairs and renewals	1,000		212	
Computer running costs	887		1,791	
Travel and subsistence	2,436		435	
Subscriptions	-		40	
Accountancy	1,450		1,950	
Bank charges	197		198	
Printing and stationery	198		187	
Telecommunications	310		445	
Sundry expenses	154		153	
Facilities Hire	-		(3,500)	
		<u>(45,832)</u>		<u>(30,911)</u>
<b>Operating deficit</b>		<u>(13,386)</u>		<u>(3,891)</u>