

# MOORSIDE SPORTS CLUB LTD

England & Wales · Charity number 1153119

## Details

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**Other names** MOORSIDE CRICKET & BOWLING CLUB

**Status** Registered

**Legal form** Charitable company

**Company number** [08464614](#)

**Registered** 2013-07-30

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Moorside Sports Club Ltd  
Turf Pit Lane  
Oldham  
OL4 2ND

**Phone** 01616201805

**Email** [enquiries.mcbbc@gmail.com](mailto:enquiries.mcbbc@gmail.com)

**Website** [www.moorsidecbc.org.uk](http://www.moorsidecbc.org.uk)

## Activities

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**Objects:** I. THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE INHABITANTS OF THE VILLAGE OF MOORSIDE, OLDHAM, THE METROPOLITAN DISTRICT OF OLDHAM AND THE SURROUNDING AREAS IN PARTICULAR BY THE PROVISION OF FACILITIES FOR THE PLAYING OF CROWN GREEN BOWLS, CRICKET AND OTHER SPORTS AT AN AMATEUR LEVEL;II. THE ADVANCEMENT OF THE EDUCATION, PARTICULARLY PHYSICAL EDUCATION FOR CHILDREN AND YOUNG PEOPLE THROUGH PARTICIPATION IN ACTIVE SPORT.

**Activities:** Provide and maintain a sport and recreational facility for community participation in sport and healthy recreation for the use of the inhabitants of village of Moorside, Oldham, the Metropolitan Borough of Oldham and the surrounding areas, including use for the organisation of amateur competitive sport and the promotion of non-competitive healthy recreational activity.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

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- Oldham

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-10-31	£94,878	£67,458	-	-
2024-10-31	£68,176	£41,094	-	-
2023-10-31	£58,458	£35,458	-	-
2022-10-31	£70,716	£44,330	-	-
2021-10-31	£53,741	£29,059	-	-
2020-10-31	£27,090	£20,086	-	-

## Trustees

Name	Role	Appointed
Andrea McKenna		2025-07-10
DAVID JOHN BOWERMAN		2018-10-11
Gary Hyman		2022-05-20
Joanne Elizabeth Partington		2021-11-11
Kevin Quillinan		2024-07-18
LINDA JOYCE MITCHELL		2018-02-22
Mark Egerton		2021-06-10
PAUL RUSSELL JOHN ARNOLD		2025-02-27
RAYMOND ENTWISTLE		2013-05-31
Richard Thornton		2026-02-26
Steven Egerton		2017-02-23
Timothy Mitchell		2013-05-31
Timothy Robert Mitchell		2020-02-27

**MOORSIDE SPORTS CLUB LTD**

England & Wales - Charity number 1153119

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# Accounts

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**Moorside Sports Club Ltd**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2025**



**BURTON & CO ACCOUNTANTS**

76c Davyhulme Road  
Urmston  
Manchester  
M41 7DN

**MOORSIDE SPORTS CLUB LTD**

**TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2025**

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**MOORSIDE SPORTS CLUB LTD  
YEAR ENDED 31 OCTOBER 2025  
TRUSTEES' REPORT**

The trustees present their report together with the financial statements of the charity for the year ended 31st October 2025.

**CHARITY INFORMATION**

**Company number:** 8464614

**Charity number:** 1153119

**Trustees:** Paul Arnold  
David Bowerman  
Mark Egerton  
Steven Egerton  
Raymond Entwistle  
Gary Hyman  
Andrea McKenna  
Linda Mitchell  
Timothy Mitchell  
Joanne Partington  
Kevin Quillinan

**Company Secretary** Timothy Mitchell

**Club Secretary** David Bowerman

**Registered Office:** Turf Pit Lane  
Moorside  
Oldham  
OL4 2ND

**Independent Examiner:** Burton & Co Accountants  
76c Davyhulme Road  
Urmston  
Manchester  
M41 7DN

**Bankers:** NatWest  
Oldham Branch  
10 Yorkshire Street  
Oldham, OL1 1QT

**Legal Advisers:** North Ainley Solicitors  
34/36 Clegg Street, Oldham, OL1 1PS

**Moorside Sports Club Ltd**  
**YEAR ENDED 31 OCTOBER 2025**

**TRUSTEES' REPORT (Cont.)**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Moorside Sports Club Ltd was incorporated as a company limited by guarantee on 27th March 2013. Subsequently, it was registered as a charity with the Charity Commission on 30th July 2013. On 27<sup>th</sup> August 2024, by special resolution at a meeting of its members, the company's name was changed from Moorside Cricket & Bowling Club. This change was made, subsequently with both Companies House and the Charity Commission for England & Wales. On 31st October 2025, it had 522 members of whom 68 were junior playing members under the age of 18.

**Appointment of trustees**

As set out in the company articles, there can be a minimum of seven and a maximum of fourteen trustees. At each annual general meeting, one third of the directors retire from office or, if their number is not a multiple of three, the number nearest to one-third, must retire from office. Members are invited to nominate trustees prior to the AGM. Generally, trustees have been involved with the charity for some time and are aware of their rights and obligations as trustees and they are made aware of the plans and financial position of the charity upon appointment.

**Organisation**

The board of trustees aims to meet at least twelve times per year, or more as business requires; all major decisions, both financial and non-financial, are discussed at these meetings before being put into effect.

**Subsidiaries**

The Charity has a wholly owned subsidiary: Moorside C&BC Community Interest Company (CIC) which was incorporated on 28<sup>th</sup> October 2013. Moorside C&BC CIC was established to carry out commercial trading activities chiefly: the operation of the social facilities of the Club; its bar; and the hosting and organisation of entertainment for the Club's members and the local community. Any surpluses generated by the subsidiary are covenanted, through gift-aid, to the charity.

**Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed, and this review is regularly updated at trustees' meetings. Where appropriate, systems or procedures have been established to mitigate the risks, both financial and non-financial.

**Objects and activities**

The Objects of the Charity are specifically restricted to the following:

1. The promotion, encouragement and organisation of all-age community participation in healthy recreation and sporting activity for the benefit of the inhabitants of the village of Moorside, Oldham; The Metropolitan District of Oldham; and the surrounding areas.
2. The advancement of the education of children and young people undergoing and not undergoing full-time education through participation in active sport.
3. The relief of old age through the promotion of physical activity for elderly people; and
4. The provision and maintenance of public recreational facilities for the playing of crown green bowls, cricket, association football and other sports in the interests of social welfare.

This provision may be amended, only, by special resolution and then only with the prior, written consent of the Charity Commission.

**Moorside Sports Club Ltd**  
**YEAR ENDED 31 OCTOBER 2025**

**TRUSTEES' REPORT (Cont.)**

**ACHIEVEMENTS AND PERFORMANCE**

**CROWN GREEN BOWLS**

Having re-established the Bowls Committee in 2024, the organisation of Club competitions continued. As well as team bowlers, several non-bowlers took part, some of whom will, hopefully, become team bowlers this coming season. These handicaps were usually sponsored and in some cases were fund-raisers for health-related charities.

The Club was chosen to host two league finals competitions, a testament to the condition of the bowling green and the Club's other facilities.

During the 2025 season, the Club entered teams in eleven leagues the most notable achievements being in the Chadderton League Division 5 with the B team finishing 3<sup>rd</sup> and in the Oldham Ladies League with the A team again finishing 3<sup>rd</sup> in Division 2.

**CRICKET**

This season the weather was much more favourable than the previous season, with continued dry, warm weather through the spring and early summer.

The 1st XI, having been relegated to the Championship in 2025 finished 6<sup>th</sup> in a division of 12.

The 2nd XI finished 10<sup>th</sup> in a Division of 12. Again, on the plus side, in 2025, a number of junior players moved up to senior cricket.

The Club was pleased to acknowledge sponsorship from local businesses. The two senior men's teams benefited from teamwear sponsorship in 2024/25.

The women's cricket section played 12 matches in the GMCL Women's Softball Competition finishing 3<sup>rd</sup> in a league of 7 teams.

Junior Cricket continued to expand with over 50 junior members signing on for the season. As well as entering teams in the winter indoor leagues, the Club also entered teams in the GMCL Under 9, Under 11, Under 13 and Under 15 leagues. League positions were as follows: U9s – 8/12, U11s - 5/6, U13s - 6/6 and U15's - 6/7. Not a good season for the juniors!

**FOOTBALL**

In the summer of 2024 arrangements were made for Moorside Football Club to merge with Moorside Cricket & Bowling Club to become Moorside Sports Club Ltd comprising: Crown Green Bowls, Cricket and Football.

Discussions with Oldham Council are ongoing to acquire a long-term lease on the Whitehall Lane football pitch to enable football to be played again in Moorside on land adjacent to the Club. The Club will then be seeking external grant funding to improve the condition of the pitch, in particular, new drainage.

So far, the Club has two open age men's teams, two under 9's boys teams, an under 11s boys team and an under 12 boys team. The Club has produced a Five-Year Football Development Plan with the intention of expanding to girls and women's teams.

**CAPITAL INVESTMENT**

The improvement of the Club's facilities continued. The main investments were: a pitch line marker, a cricket mower and the redevelopment of the cricket square. The latter two being funded through a grant from the England & Wales Cricket Board.

**Moorside Sports Club Ltd**  
**YEAR ENDED 31 OCTOBER 2024**

**TRUSTEES' REPORT (Cont.)**

**FUTURE PLANS**

- Bowls - The trustees have bid for a grant and set aside funds for the redevelopment of the bowling green surrounds. This commenced in mid-February 2026.
- Cricket – Due to player shortage, it has been decided that the Club's current 2<sup>nd</sup> XI will become the 1<sup>st</sup> XI and continue to play in the same division. A 2<sup>nd</sup> XI has been entered in the GMCL Sunday League.
- Football – In addition to working towards acquiring a long-term lease on the Whitehall Lane pitch, the Club's priority going forward will be the establishment of girls and women's football.

**COMMUNICATIONS**

The Club's website is currently under redevelopment. The Club's Facebook page continues to be very successful as a means of communication with over 3,000 "likes" reached during the summer.

**CHARITABLE OBJECTS**

The Trustees are mindful of the Charity Commission guidance on public benefit and are confident that the work of the charity fulfils the public benefit test. The charity's trustees continue to be especially grateful to its volunteers who work tirelessly for it.

**RESERVES POLICY**

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It had established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be approximately equal to six months' expenditure having regard also to any contingencies that might arise and any possible downturn in income. The trustees have been able to sustain this position.

**TRUSTEES' RESPONSIBILITIES**

Charity law requires the trustees to prepare accounts that give a true and fair view of the state of affairs of the charity and of its income and expenditure for the financial year. In doing so, the trustees are required: to select suitable accounting policies and apply them consistently; observe the methods and principles of the Charities SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and prepare the accounts on the going-concern basis unless it is inappropriate to presume that the charity will continue in operation. The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Turf Pit Lane, Moorside  
Oldham, Lancashire, OL4 2ND

**By Order of the Board of Trustees**



Timothy Robert Mitchell,  
Company Secretary  
Dated: 26 February 2026

**Moorside Sports Club Ltd**  
**Independent Examiner's Report**  
**For the Year Ended 31 October 2025**

We report on the accounts of the company for the year ended 31 October 2025 which are set out on pages 6 - 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the charity and a comparison of the financial accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

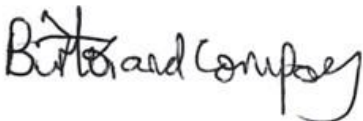
**INDEPENDENT EXAMINER'S STATEMENT**

In connection with our examination no matter has come to our attention:

- 1 which gives us reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with the Companies Act 2006 section 386; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 section 396 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Burton and Company (Accountants) Ltd**  
**76c Davyhulme Road**  
**Urmston**  
**Manchester**  
**M41 7DN**

**Dated: 16/02/2026**

Moorside Sports Club Ltd

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2025

	Notes	2025 £	2024 £
<b>INCOMING RESOURCES</b>		<b>91,023</b>	<b>54,627</b>
<b>GROSS SURPLUS</b>		<b>91,023</b>	<b>54,627</b>
Administrative expenses		(63,955)	(41,712)
Other operating income		3,844	3,844
<b>OPERATING SURPLUS</b>		<b>30,912</b>	<b>16,759</b>
Other interest receivable and similar income		11	23
Interest payable and similar charges		(3,503)	(1,801)
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		<b>27,420</b>	<b>14,981</b>
<b>RETAINED FUNDS</b>			
As at 1 November 2024		241,496	226,515
As at 31 October 2025		268,916	241,496
<b>Total funds carried forward</b>			

The notes on pages 9 to 10 form part of these financial statements.

**Moorside Sports Club Ltd**  
**Statement of Financial Position**  
**As At 31 October 2025**

	Notes	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		347,015		340,227
			<b>347,015</b>		<b>340,227</b>
<b>CURRENT ASSETS</b>					
Debtors	4	36,344		18,744	
Investments	5	1		1	
Cash at bank and in hand		19,017		16,269	
			<b>55,362</b>		<b>35,014</b>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>		<b>(15,566)</b>		<b>(10,226)</b>
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<b>39,796</b>		<b>24,788</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>386,811</b>		<b>365,015</b>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>		<b>(117,895)</b>		<b>(123,519)</b>
<b>NET ASSETS</b>			<b>268,916</b>		<b>241,496</b>
Income Statement			268,916		241,496
<b>MEMBERS' FUNDS</b>			<b>268,916</b>		<b>241,496</b>

For the year ended 31st October 2025 the company was entitled to exemption under s.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 period in question in accordance with s.476 of the Companies Act 2006.  
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.  
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime.

On behalf of the board



.....  
R Entwistle  
16/02/2026

**Moorside Sports Club Ltd**  
**Notes to the Financial Statements**  
**For the Year Ended 31 October 2025**

**1. ACCOUNTING POLICIES**

**1.1 Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

**1.2 Fund accounting**

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and that have not been designated for other purposes.

Restricted funds are funds subject to specific restrictions imposed by donors or the purpose of the appeal. At present all funds are unrestricted.

**1.3 Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of gifts, donations and membership fees and is included in full in the SOFA upon receipt.

Income from grants is recognised when entitlement is certain and any conditions attached to receipt of the grant are wholly within the control of the Club. Capital grants are released to income as the assets to which they relate are depreciated.

Any assets donated to the Club are included at their estimated value where the amounts involved are material, reasonably quantifiable and measurable. No value has been attributed to the contribution of the members acting as volunteers in assisting in the staging of games and events.

Investment income is included when receivable.

**1.4 Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Freehold	1% straight line
Plant & Machinery	15% reducing balance basis
Fixtures & Fittings	10% reducing balance basis

Please note that there is a change of depreciation policy in the year from those used in previous years. It is believed that the new rates adequately provide for the true economic value of the assets.

**2 Average Number of Employees**

Average number of employees, including directors, during the year was as follows: NIL (2024: NIL)

**3 Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Freehold</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 November 2024	27,672	317,856	110,502	456,030
Additions	7,227	11,360	-	18,587
Disposal				
As at 31 October 2025	<u><u>34,899</u></u>	<u><u>329,216</u></u>	<u><u>110,502</u></u>	<u><u>474,617</u></u>
<b>Depreciation</b>				
As at 1 November 2024	15,705	45,874	54,224	115,803
Less: Depreciation on disposal				
Provided during the period	2,879	3,292	5,628	11,799
As at 31 October 2025	<u><u>18,584</u></u>	<u><u>49,166</u></u>	<u><u>59,852</u></u>	<u><u>127,602</u></u>
<b>Net Book Value</b>				
As at 31 October 2025	16,315	280,050	50,650	347,015
As at 1 November 2024	<u><u>11,967</u></u>	<u><u>271,982</u></u>	<u><u>56,278</u></u>	<u><u>340,227</u></u>

**Moorside Sports Club Ltd**  
**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 October 2025**

4	<b>Debtors</b>	✔ 2025 £	✔ 2024 £
	Due within one year	36,344	18,744
		<u>36,344</u>	<u>18,744</u>
5	<b>Current Asset Investments</b>	✔ 2025 £	✔ 2024 £
	Shares in subsidiaries	1	1
		<u>1</u>	<u>1</u>
6	<b>Creditors: Amounts Falling Due Within One Year</b>	✔ 2025 £	✔ 2024 £
	Bank loans and overdrafts	10,686	7,306
	Accruals and deferred income	600	600
	Suppliers' Invoices	2,500	-
	ECF Trust Loan	1,780	2,320
		<u>15,566</u>	<u>10,226</u>
7	<b>Creditors: Amounts Falling Due After More Than One Year</b>	✔ 2025 £	✔ 2024 £
	Bank loans	39,336	39,336
	Deferred Grant	78,559	82,403
	ECF Trust Loan	-	1,780
		<u>117,895</u>	<u>123,519</u>

**8 Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the vent of a winding up, such an amount as may be required not exceeding £1.

**9 Related Party Transactions**

The charity has purchased sports teamwear from Zenith Sportswear UK Ltd to the value of £3,170,00. Joanne Partington is a director of Zenith Sportswear UK Ltd as well as being a trustee/director of the charity.

**10 General Information**

Moorside Sports Club Ltd is a private company, limited by guarantee, incorporated in England & Wales, registered number: 08464614. The registered office is Turf Pit Lane, Moorside, Oldham, Lancashire, OL4 2ND

**Moorside Sports Club Ltd**  
**Detailed Income Statement**  
**For the Year Ended 31 October 2025**

	2025		2024	
	£	£	£	£
<b>INCOMING RESOURCES</b>				
Donations & Gifts		38,553		26,860
Sponsorship (Cricket)		2,970		2,308
Sponsorship (Football)		5,022		3,733
Member Subscriptions & Gift Aid		14,534		15,080
Facility Hire		-		740
Lotteries, Raffles etc.		995		1,095
Bowls Match Subscriptions & Fundraising		2,364		2,311
Junior Football Match Subscriptions & Fundraising		3,415		-
Senior Football Match Subscriptions & Fundraising		2,695		-
Grants & subsidies received		<u>20,475</u>		<u>2,500</u>
		<b>91,023</b>		<b>54,627</b>
<b>GROSS SURPLUS</b>		<b>91,023</b>		<b>54,627</b>
<b>Resources Expended</b>				
Ground expenses	8,097		6,394	
Cricket expenses	9,920		9,878	
Bowls expenses	4,265		4,160	
Senior Football expenses	13,093		6,227	
Junior Football expenses	9,494		-	
Insurance	431		112	
Advertising and marketing costs	1,297		1,054	
Telecommunications and data costs	-		-	
Accountancy fees	600		600	
Professional fees	2,888		-	
Charitable donations	1,950		1,949	
Depreciation of Freehold	3,292		2,747	
Depreciation of fixtures and fittings	8,507		8,365	
Sundry expenses	<u>121</u>		<u>226</u>	
		<b>(63,955)</b>		<b>(41,712)</b>
<b>Other Operating Income</b>				
Profit on disposal of fixed assets		-		-
Release of Capital Grant		<u>3,844</u>		<u>3,844</u>
		<b>3,844</b>		<b>3,844</b>
<b>OPERATING SURPLUS</b>		<b>30,912</b>		<b>16,759</b>
<b>Other interest receivable and similar income</b>				
Bank interest receivable		<u>11</u>		<u>23</u>
		<b>11</b>		<b>23</b>
<b>Interest payable and similar expenses</b>				
Bank loan interest and Bank Charges		<u>3,503</u>		<u>1,801</u>
		<b>(3,503)</b>		<b>(1,801)</b>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		<b>27,420</b>		<b>14,981</b>

**MOORSIDE SPORTS CLUB LTD**

England & Wales - Charity number 1153119

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# Accounts

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**Moorside Sports Club Ltd**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2024**



**BURTON & CO ACCOUNTANTS**  
76c Davyhulme Road  
Urmston  
Manchester  
M41 7DN

**MOORSIDE SPORTS CLUB LTD**  
**TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

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**MOORSIDE SPORTS CLUB LTD  
YEAR ENDED 31 OCTOBER 2024  
TRUSTEES' REPORT**

The trustees present their report together with the financial statements of the charity for the year ended 31st October 2024.

**CHARITY INFORMATION**

**Company number:** 8464614

**Charity number:** 1153119

**Trustees:** Daniel Anchor  
David Bowerman  
Peter Broadhurst  
Mark Egerton  
Steven Egerton  
Raymond Entwistle  
Gary Hyman  
Linda Mitchell  
Timothy Mitchell  
Joanne Partington  
Kevin Quillinan  
Thomas Walsh

**Company Secretary** Timothy Mitchell

**Club Secretary** David Bowerman

**Registered Office:** Turf Pit Lane  
Moorside  
Oldham  
OL4 2ND

**Independent Examiner:** Burton & Co Accountants  
76c Davyhulme Road  
Urmston  
Manchester  
M41 7DN

**Bankers:** NatWest  
Oldham Branch  
10 Yorkshire Street  
Oldham, OL1 1QT

**Legal Advisers:** North Ainley Solicitors  
34/36 Clegg Street, Oldham, OL1 1PS

**Moorside Sports Club Ltd**  
**YEAR ENDED 31 OCTOBER 2024**

**TRUSTEES' REPORT (Cont.)**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Moorside Sports Club Ltd was incorporated as a company limited by guarantee on 27th March 2013. Subsequently, it was registered as a charity with the Charity Commission on 30th July 2013. On 27<sup>th</sup> August 2024, by special resolution at a meeting of its members, the company's name was changed from Moorside Cricket & Bowling Club. This change was made, subsequently with both Companies House and the Charity Commission for England & Wales. On 31st October 2024, it had 543 members of whom 46 were junior playing members under the age of 18.

**Appointment of trustees**

As set out in the company articles, there can be a minimum of seven and a maximum of fourteen trustees. At each annual general meeting, one third of the directors retire from office or, if their number is not a multiple of three, the number nearest to one-third, must retire from office. Members are invited to nominate trustees prior to the AGM. Generally, trustees have been involved with the charity for some time and are aware of their rights and obligations as trustees and they are made aware of the plans and financial position of the charity upon appointment.

**Organisation**

The board of trustees aims to meet at least twelve times per year, or more as business requires; all major decisions, both financial and non-financial, are discussed at these meetings before being put into effect.

**Subsidiaries**

The Charity has a wholly owned subsidiary: Moorside C&BC Community Interest Company (CIC) which was incorporated on 28<sup>th</sup> October 2013. Moorside C&BC CIC was established to carry out commercial trading activities chiefly: the operation of the social facilities of the Club; its bar; and the hosting and organisation of entertainment for the Club's members and the local community. Any surpluses generated by the subsidiary are covenanted, through gift-aid, to the charity.

**Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed, and this review is regularly updated at trustees' meetings. Where appropriate, systems or procedures have been established to mitigate the risks, both financial and non-financial.

**Objects and activities**

The Objects of the Charity are specifically restricted to the following:

- i. the promotion, encouragement and organisation of all-age community participation in healthy recreation and sporting activity for the benefit of the inhabitants of the village of Moorside, Oldham; the Metropolitan District of Oldham; and the surrounding areas;
- ii. the advancement of the education of children and young people undergoing and not undergoing full-time education through participation in active sport;
- iii. the relief of old age through the promotion of physical activity for elderly people; and
- iv. the provision and maintenance of public recreational facilities for the playing of crown green bowls, cricket and other sports in the interests of social welfare.

This provision may be amended, only, by special resolution and then only with the prior, written consent of the Charity Commission.

**Moorside Sports Club Ltd**  
**YEAR ENDED 31 OCTOBER 2024**

**TRUSTEES' REPORT (Cont.)**

**ACHIEVEMENTS AND PERFORMANCE**

**CROWN GREEN BOWLS**

Having re-established the Bowls Committee last year, the organisation of Club competitions was a great success. As well as team bowlers, several non-bowlers took part, some of whom will become team bowlers this coming season.

During the 2024 season, the Club entered teams in eleven leagues the most notable achievements being in the Chadderton League Division 3 with the A team finishing 2nd and gaining promotion to Division 2 and in the Saddleworth League with the A team finishing top of Division 3 and gaining promotion to Division 2. In addition to league fixtures, a number of club handicaps were organised throughout the summer. These were well supported by bowlers and non-bowlers alike. The handicaps were usually sponsored and in some cases were fund-raisers for health-related charities.

**CRICKET**

The most notable feature of the cricket season was the weather resulting in a two weeks delayed start due to rain. These matches were rescheduled on Sundays later in the season. There were very few dry, warm and sunny days ideal for cricket, though these were welcomed.

The 1st XI, having held its place in Premier 2 Division at the end of the 2023 season, found itself relegated to the Championship due to a significant points deduction imposed by the league, due to the playing of ineligible players.

The T20 side "Moorside Mavericks" finished bottom in the mini-league, winning only one of their six matches.

The 2nd XI finished 7<sup>th</sup> in a Division of 12 teams winning 10 of the 22 matches played despite tough competition. Again, on the plus side, in 2024, a number of junior players moved up to senior cricket.

The Club was pleased to acknowledge sponsorship from local businesses. All three senior men's teams benefited from teamwear sponsorship again in 2024.

The women's cricket section played 18 matches in the newly-formed GMCL Women's Softball Competition finishing 7<sup>th</sup> in a league of 10 teams.

Junior Cricket continued to expand with over 60 junior members signing on for the season. As well as entering two teams in the winter indoor leagues, the Club also entered teams in the GMCL Under 9, Under 11, Under 13 and Under 15 leagues. League positions were as follows: U9s – 8/12, U11s - 7/10, U13s - 5/12 and U15's - 3/6. Overall, a good season for the juniors.

**FOOTBALL**

In the summer of 2024 arrangements were made for Moorside Football Club to merge with Moorside Cricket & Bowling Club to become Moorside Sports Club Ltd comprising: Crown Green Bowls, Cricket and Football.

Discussions with Oldham Council are ongoing to acquire a long-term lease on the Whitehall Lane football pitch to enable football to be played again in Moorside on land adjacent to the Club. The Club has produced a Five-Year Football Development Plan with the intention of expanding from two all-age teams to a number of junior, girls and women's teams. The Club will be seeking external grant funding to improve the condition of the pitch, in particular, new drainage.

**CAPITAL INVESTMENT**

The improvement of the Club's equipment continued. The two main investments were: cricket machinery and a camera for football.

**Moorside Sports Club Ltd**  
**YEAR ENDED 31 OCTOBER 2024**

**TRUSTEES' REPORT (Cont.)**

**COMMUNICATIONS**

The Club's website is currently under redevelopment. The Club's Facebook page continues to be very successful as a means of communication with over 2,500 "likes" reached during the summer.

**CHARITABLE OBJECTS**

The Trustees are mindful of the Charity Commission guidance on public benefit and are confident that the work of the charity fulfils the public benefit test. The charity's trustees continue to be especially grateful to its volunteers who work tirelessly for it.

**RESERVES POLICY**

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It had established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be approximately equal to six months' expenditure having regard also to any contingencies that might arise and any possible downturn in income. The trustees have been able to sustain this position.

**TRUSTEES' RESPONSIBILITIES**

Charity law requires the trustees to prepare accounts that give a true and fair view of the state of affairs of the charity and of its income and expenditure for the financial year. In doing so, the trustees are required: to select suitable accounting policies and apply them consistently; observe the methods and principles of the Charities SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and prepare the accounts on the going-concern basis unless it is inappropriate to presume that the charity will continue in operation. The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Turf Pit Lane, Moorside  
Oldham, Lancashire, OL4 2ND

**By Order of the Board of Trustees**



Timothy Robert Mitchell,  
Company Secretary  
Dated: 27 February 2025

**Moorside Sports Club Ltd**  
**Independent Examiner's Report**  
**For the Year Ended 31 October 2024**

We report on the accounts of the company for the year ended 31 October 2024 which are set out on pages 6 - 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the charity and a comparison of the financial accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

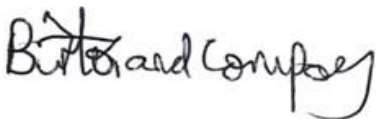
**INDEPENDENT EXAMINER'S STATEMENT**

In connection with our examination no matter has come to our attention:

- 1 which gives us reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with the Companies Act 2006 section 386; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 section 396 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Burton and Company (Accountants) Ltd**  
**76c Davyhulme Road**  
**Urmston**  
**Manchester**  
**M41 7DN**

**Dated: 16/02/2025**

**Moorside Sports Club Ltd**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2024**

	Notes	2024	2023
		£	£
<b>INCOMING RESOURCES</b>		<b>49,627</b>	<b>58,458</b>
<b>GROSS SURPLUS</b>		<u>49,627</u>	<u>58,458</u>
Administrative expenses		(41,712)	(35,458)
Other operating income		3,844	3,844
<b>OPERATING SURPLUS</b>		<u>11,759</u>	<u>26,844</u>
Other interest receivable and similar income		23	47
Interest payable and similar charges		(1,801)	(1,975)
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		<u>9,981</u>	<u>24,916</u>
<b>RETAINED FUNDS</b>			
As at 1 November 2023		226,515	201,599
As at 31 October 2024		236,496	226,515
<b>Total funds carried forward</b>		<u>236,496</u>	<u>226,515</u>

The notes on pages 9 to 10 form part of these financial statements.

**Moorside Sports Club Ltd**  
**Statement of Financial Position**  
**As At 31 October 2024**

		2024		2023	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		340,227		346,932
			<b>340,227</b>		<b>346,932</b>
<b>CURRENT ASSETS</b>					
Debtors	4	13,744		19,798	
Investments	5	1		1	
Cash at bank and in hand		16,269		4,354	
			<b>30,014</b>		<b>24,153</b>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>		<b>(10,226)</b>		<b>(9,249)</b>
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<b>19,788</b>		<b>14,904</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>360,015</b>		<b>361,836</b>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>		<b>(123,519)</b>		<b>(135,321)</b>
<b>NET ASSETS</b>			<b>236,496</b>		<b>226,515</b>
Income Statement			236,496		226,515
<b>MEMBERS' FUNDS</b>			<b>236,496</b>		<b>226,515</b>

For the year ended 31st October 2024 the company was entitled to exemption under s.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 period in question in accordance with s.476 of the Companies Act 2006.  
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.  
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime.

On behalf of the board



.....  
R Entwistle  
16/02/2025

**Moorside Sports Club Ltd**  
**Notes to the Financial Statements**  
**For the Year Ended 31 October 2024**

**1. ACCOUNTING POLICIES**

**1.1 Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

**1.2 Fund accounting**

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and that have not been designated for other purposes.

Restricted funds are funds subject to specific restrictions imposed by donors or the purpose of the appeal. At present all funds are unrestricted.

**1.3 Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of gifts, donations and membership fees and is included in full in the SOFA upon receipt.

Income from grants is recognised when entitlement is certain and any conditions attached to receipt of the grant are wholly within the control of the Club. Capital grants are released to income as the assets to which they relate are depreciated.

Any assets donated to the Club are included at their estimated value where the amounts involved are material, reasonably quantifiable and measurable. No value has been attributed to the contribution of the members acting as volunteers in assisting in the staging of games and events.

Investment income is included when receivable.

**1.4 Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Freehold	1% straight line
Plant & Machinery	15% reducing balance basis
Fixtures & Fittings	10% reducing balance basis

Please note that there is a change of depreciation policy in the year from those used in previous years. It is believed that the new rates adequately provide for the true economic value of the assets.

**2 Average Number of Employees**

Average number of employees, including directors, during the year was as follows: NIL (2023: NIL)

**3 Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Freehold</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 November 2023	23,264	317,856	110,502	451,622
Additions	4,408	-	-	4,408
Disposal				
As at 31 October 2024	<u>27,672</u>	<u>317,856</u>	<u>110,502</u>	<u>456,030</u>
<b>Depreciation</b>				
As at 1 November 2023	13,593	43,127	47,971	104,691
Less: Depreciation on disposal				
Provided during the period	2,112	2,747	6,253	11,112
As at 31 October 2024	<u>15,705</u>	<u>45,874</u>	<u>54,224</u>	<u>115,803</u>
<b>Net Book Value</b>				
As at 31 October 2024	11,967	271,982	56,278	340,227

**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 October 2024**

<b>4 Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Due within one year	<u>13,744</u>	<u>19,798</u>
	<u>13,744</u>	<u>19,798</u>
<b>5 Current Asset Investments</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Shares in subsidiaries	<u>1</u>	<u>1</u>
<b>6 Creditors: Amounts Falling Due Within One Year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	7,306	6,149
Accruals and deferred income	600	600
ECF Trust Loan	<u>2,320</u>	<u>2,500</u>
	<u><b>10,226</b></u>	<u><b>9,249</b></u>
<b>7 Creditors: Amounts Falling Due After More Than One Year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans	39,336	44,974
Deferred Grant	82,403	86,247
ECF Trust Loan	<u>1,780</u>	<u>4,100</u>
	<u><b>123,519</b></u>	<u><b>135,321</b></u>

**8 Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the vent of a winding up, such an amount as may be required not exceeding £1.

**9 General Information**

Moorside Sports Club Ltd is a private company, limited by guarantee, incorporated in England & Wales, registered number: 08464614. The registered office is Turf Pit Lane, Moorside, Oldham, Lancashire, OL4 2ND

**Moorside Sports Club Ltd**  
**Detailed Income Statement**  
**For the Year Ended 31 October 2024**

	2024		2023	
	£	£	£	£
<b>INCOMING RESOURCES</b>				
Donations & Gifts		21,860		39,459
Sponsorship (Cricket)		2,308		4,362
Sponsorship (Football)		3,733		-
Member Subscriptions & Gift Aid		15,080		12,280
Facility Hire		740		430
Lotteries, Raffles etc.		1,095		1,150
Bowls Match Subscriptions & Fundraising		2,311		277
Grants & subsidies received		<u>2,500</u>		<u>500</u>
		<b>49,627</b>		<b>58,458</b>
<b>GROSS SURPLUS</b>		<b>49,627</b>		<b>58,458</b>
<b>Resources Expended</b>				
Ground expenses	6,394		4,061	
Cricket expenses	9,878		12,730	
Bowls expenses	4,160		3,027	
Football expenses	6,227		-	
Insurance	112		112	
Advertising and marketing costs	1,054		1,381	
Telecommunications and data costs	-		-	
Accountancy fees	600		600	
Professional fees	-		135	
Charitable donations	1,949		480	
Depreciation of Freehold	2,747		3,179	
Depreciation of fixtures and fittings	8,365		8,655	
Sundry expenses	<u>226</u>		<u>1,098</u>	
		<b>(41,712)</b>		<b>(35,457)</b>
<b>Other Operating Income</b>				
Profit on disposal of fixed assets	-		-	
Release of Capital Grant	<u>3,844</u>		<u>3,844</u>	
		<b>3,844</b>		<b>3,844</b>
<b>OPERATING SURPLUS</b>		<b>11,759</b>		<b>26,845</b>
<b>Other interest receivable and similar income</b>				
Bank interest receivable	<u>23</u>		<u>47</u>	
		<b>23</b>		<b>47</b>
<b>Interest payable and similar expenses</b>				
Bank loan interest and Bank Charges	<u>1,801</u>		<u>1,975</u>	
		<b>(1,801)</b>		<b>(1,975)</b>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		<b>9,981</b>		<b>24,916</b>

**MOORSIDE SPORTS CLUB LTD**

England & Wales - Charity number 1153119

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# Accounts

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**Moorside Cricket and Bowling Club**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2023**



**BURTON & CO ACCOUNTANTS**  
76c Davyhulme Road  
Urmston  
Manchester  
M41 7DN

**MOORSIDE CRICKET AND BOWLING CLUB**  
**TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2023**

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Independent Examiner's Report	5
Statement of Income and Related Earnings	6
Statement of Financial Position	7
Notes to the Financial Statements	8 – 9
Detailed Income Statement	10

**MOORSIDE CRICKET AND BOWLING CLUB  
YEAR ENDED 31 OCTOBER 2023  
TRUSTEES' REPORT**

The trustees present their report together with the financial statements of the charity for the year ended 31st October 2023.

**CHARITY INFORMATION**

**Company number:** 8464614

**Charity number:** 1153119

**Trustees:** Daniel Anchor  
David Bowerman  
Thomas Boyle  
Peter Broadhurst  
Mark Egerton  
Steven Egerton  
Raymond Entwistle  
Gary Hyman  
Linda Mitchell  
Timothy Mitchell  
Joanne Partington  
Thomas Walsh

**Company Secretary** Timothy Mitchell

**Club Secretary** David Bowerman

**Registered Office:** The Trevor Bland Pavilion  
Turf Pit Lane  
Moorside  
Oldham  
OL4 2ND

**Independent Examiner:** Burton & Co Accountants  
76c Davyhulme Road  
Urmston  
Manchester  
M41 7DN

**Bankers:** NatWest  
Oldham Branch  
10 Yorkshire Street  
Oldham, OL1 1QT

**Legal Advisers:** North Ainley Solicitors  
34/36 Clegg Street, Oldham, OL1 1PS

**Moorside Cricket & Bowling Club  
YEAR ENDED 31 OCTOBER 2023**

**TRUSTEES' REPORT (Cont.)**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Moorside Cricket and Bowling Club was incorporated as a company limited by guarantee on 27th March 2013. Subsequently, it was registered as a charity with the Charity Commission on 30th July 2013. On 31st October 2023, it had 472 members.

**Appointment of trustees**

As set out in the company articles, there can be a minimum of seven and a maximum of fourteen trustees. At each annual general meeting, one third of the directors retire from office or, if their number is not a multiple of three, the number nearest to one-third, must retire from office. Members are invited to nominate trustees prior to the AGM. Generally, trustees have been involved with the charity for some time and are aware of their rights and obligations as trustees and they are made aware of the plans and financial position of the charity upon appointment.

**Organisation**

The board of trustees aims to meet at least twelve times per year, or more as business requires; all major decisions, both financial and non-financial, are discussed at these meetings before being put into effect.

**Subsidiaries**

The Charity has a wholly owned subsidiary: Moorside C&BC Community Interest Company (CIC) which was incorporated on 28<sup>th</sup> October 2013. Moorside C&BC CIC was established to carry out commercial trading activities chiefly: the operation of the social facilities of the Club; its bar; and the hosting and organisation of entertainment for the Club's members and the local community. Any surpluses generated by the subsidiary are covenanted, through gift-aid, to the charity.

**Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed, and this review is regularly updated at trustees' meetings. Where appropriate, systems or procedures have been established to mitigate the risks, both financial and non-financial.

**Objects and activities**

The Objects of the Charity are specifically restricted to the following:

- i. the promotion, encouragement and organisation of all-age community participation in healthy recreation and sporting activity for the benefit of the inhabitants of the village of Moorside, Oldham; the Metropolitan District of Oldham; and the surrounding areas;
- ii. the advancement of the education of children and young people undergoing and not undergoing full-time education through participation in active sport;
- iii. the relief of old age through the promotion of physical activity for elderly people; and
- iv. the provision and maintenance of public recreational facilities for the playing of crown green bowls, cricket and other sports in the interests of social welfare.

This provision may be amended, only, by special resolution and then only with the prior, written consent of the Charity Commission.

**Moorside Cricket & Bowling Club  
YEAR ENDED 31 OCTOBER 2023**

**TRUSTEES' REPORT (Cont.)**

**ACHIEVEMENTS AND PERFORMANCE**

**CROWN GREEN BOWLS**

Having re-established the Bowls Committee last year, the organisation of Club competitions was a great success. As well as team bowlers, several non-bowlers took part, some of whom will become team bowlers this coming season. The club was able to enter two teams again in the Saddleworth League with a former team from Lees & Hey joining us in the 2023 season.

During the 2023 season, the Club entered teams in eleven leagues the most notable achievement being in the Failsworth League with the team finishing 2nd and gaining promotion to Division 1. In addition to league fixtures, a number of club handicaps were organised throughout the summer. These were well supported by bowlers and non-bowlers alike. The handicaps were usually sponsored and in some cases were fund-raisers for health-related charities.

**CRICKET**

The best of the weather was in May and June with a long dry spell resulting in a parched outfield. After that the rain returned resulting in number of abandoned matches for both the 1st XI and 2nd XI. It seems like it's not stopped since!

The 1st XI, having been relegated to Premier 2 Division at the end of the 2022 season, held its place in that division finishing 9th out of 14 and winning 10 out the 26 matches with 5 abandoned.

The T20 side "Moorside Mavericks" came third in the mini-league, winning 3 of their six matches with one abandoned. Home T20 fixtures were well supported as the best of the weather was in late Spring.

The 2nd XI started the season well, winning four out of the first five fixtures. But after then with a combination of player availability, (in some cases been called up to the 1st XI) and poor performances, only 3 further matches were won. The lower divisions have been restructured geographically and the 2nd XI will face tough competition in 2024. On the plus side, in 2023, a number of junior players moved up to senior cricket.

The Club was pleased to acknowledge sponsorship from local businesses. All three senior men's teams benefited from teamwear sponsorship again in 2023.

The women's cricket section played a number of matches in the newly-formed GMCL Women's Softball Competition.

Junior Cricket continued to expand with over 60 junior members signing on for the season. As well as entering two teams in the winter indoor leagues, the Club also entered teams in the GMCL Under 9, Under 11 and Under 13 leagues. This coming season a new Under 15 team will start. Regular practice sessions were held, culminating in a 2-day cricket camp held in August. New junior players were attracted to the Club through the running of new Allstars and Dynamos training sessions.

**CAPITAL RENEWALS**

The development of the Club's facilities continued. The major projects were the further redevelopment of the cricket changing rooms, replacing the cricket bowling machine and investing in new boundary ropes and winder.

**COMMUNICATIONS**

The Club's website, using the *Pitchero* cricket website programme, continues to provide news and information including club news, social events, match reports and photographs. The Club's Facebook page continues to be very successful as a means of communication with over 2,500 "likes" reached during the summer.

## **CHARITABLE OBJECTS**

The Trustees are mindful of the Charity Commission guidance on public benefit and are confident that the work of the charity fulfils the public benefit test. The charity's trustees continue to be especially grateful to its volunteers who work tirelessly for it.

## **RESERVES POLICY**

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It had established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be approximately equal to six months' expenditure having regard also to any contingencies that might arise and any possible downturn in income. The trustees have been able to sustain this position.

## **TRUSTEES' RESPONSIBILITIES**

Charity law requires the trustees to prepare accounts that give a true and fair view of the state of affairs of the charity and of its income and expenditure for the financial year. In doing so, the trustees are required: to select suitable accounting policies and apply them consistently; observe the methods and principles of the Charities SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and prepare the accounts on the going-concern basis unless it is inappropriate to presume that the charity will continue in operation. The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Turf Pit Lane, Moorside  
Oldham, Lancashire, OL4 2ND

**By Order of the Board of Trustees**



Timothy Robert Mitchell,  
Company Secretary  
Dated: 29 February 2024

**Moorside Cricket & Bowling Club  
Independent Examiner's Report  
For the Year Ended 31 October 2023**

We report on the accounts of the company for the year ended 31 October 2023 which are set out on pages 6 - 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the charity and a comparison of the financial accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with our examination no matter has come to our attention:

- 1            which gives us reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with the Companies Act 2006 section 386; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 section 396 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2            to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



## Moorside Cricket & Bowling Club

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2023

	Notes	2023 £	2022 £
<b>INCOMING RESOURCES</b>		<b>58,458</b>	<b>65,372</b>
<b>GROSS SURPLUS</b>		<b>58,458</b>	<b>65,372</b>
Administrative expenses		(35,458)	(42,263)
Other operating income		3,844	5,344
<b>OPERATING SURPLUS</b>		<b>26,844</b>	<b>28,453</b>
Other interest receivable and similar income		47	-
Interest payable and similar charges		(1,975)	(2,067)
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		<b>24,916</b>	<b>26,386</b>
<b>RETAINED FUNDS</b>			
As at 1 November 2022		201,599	175,213
As at 31 October 2023		226,515	201,599
<b>Total funds carried forward</b>		<b>226,515</b>	<b>201,599</b>

The notes on pages 9 to 10 form part of these financial statements.

**Moorside Cricket & Bowling Club**  
**Statement of Financial Position**  
**As At 31 October 2023**

		2023		2022	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		346,932		334,228
			<b>346,932</b>		<b>334,228</b>
<b>CURRENT ASSETS</b>					
Debtors	4	19,798		11,879	
Investments	5	1		1	
Cash at bank and in hand		4,354		10,637	
			<b>24,153</b>		<b>22,517</b>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>		<b>(9,249)</b>		<b>(9,248)</b>
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<b>14,904</b>		<b>13,269</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>361,836</b>		<b>347,497</b>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>		<b>(135,321)</b>		<b>(145,898)</b>
<b>NET ASSETS</b>			<b>226,515</b>		<b>201,599</b>
Income Statement			<u>226,515</u>		<u>201,599</u>
<b>MEMBERS' FUNDS</b>			<b>226,515</b>		<b>201,599</b>

For the year ended 31st October 2023 the company was entitled to exemption under s.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 period in question in accordance with s.476 of the Companies Act 2006.  
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.  
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime.

On behalf of the board



.....  
R Entwistle  
29/02/2024

**Moorside Cricket & Bowling Club**  
**Notes to the Financial Statements**  
**For the Year Ended 31 October 2023**

**1. ACCOUNTING POLICIES**

**1.1 Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

**1.2 Fund accounting**

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and that have not been designated for other purposes.

Restricted funds are funds subject to specific restrictions imposed by donors or the purpose of the appeal. At present all funds are unrestricted.

**1.3 Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of gifts, donations and membership fees and is included in full in the SOFA upon receipt.

Income from grants is recognised when entitlement is certain and any conditions attached to receipt of the grant are wholly within the control of the Club. Capital grants are released to income as the assets to which they relate are depreciated.

Any assets donated to the Club are included at their estimated value where the amounts involved are material, reasonably quantifiable and measurable. No value has been attributed to the contribution of the members acting as volunteers in assisting in the staging of games and events.

Investment income is included when receivable.

**1.4 Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Freehold	1% straight line
Plant & Machinery	15% reducing balance basis
Fixtures & Fittings	10% reducing balance basis

Please note that there is a change of depreciation policy in the year from those used in previous years. It is believed that the new rates adequately provide for the true economic value of the assets.

**2 Average Number of Employees**

Average number of employees, including directors, during the year was as follows: NIL (2022: NIL)

**3 Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Freehold</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
As at 1 November 2022	21,794	303,298	101,993	427,085
Additions	1,470	14,558	8,509	24,537
Disposal				
As at 31 October 2023	<u>23,264</u>	<u>317,856</u>	<u>110,502</u>	<u>451,622</u>
<b>Depreciation</b>				
As at 1 November 2022	11,886	39,948	41,023	92,857
Less: Depreciation on disposal				
Provided during the period	1,707	3,179	6,948	11,833
As at 31 October 2023	<u>13,593</u>	<u>43,127</u>	<u>47,971</u>	<u>104,690</u>
<b>Net Book Value</b>				
As at 31 October 2023	9,671	274,730	62,531	346,932
As at 1 November 2022	<u>9,908</u>	<u>263,350</u>	<u>60,970</u>	<u>334,228</u>

**Moorside Cricket & Bowling Club**  
**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 October 2023**

<b>4</b>	<b>Debtors</b>	<b>2023</b> £	<b>2022</b> £
	Due within one year	19,798	11,879
		19,798	11,879
<b>5</b>	<b>Current Asset Investments</b>	<b>2023</b> £	<b>2022</b> £
	Shares in subsidiaries	1	1
<b>6</b>	<b>Creditors: Amounts Falling Due Within One Year</b>	<b>2023</b> £	<b>2022</b> £
	Bank loans and overdrafts	6,149	6,148
	Accruals and deferred income	600	600
	ECF Trust Loan	2,500	2,500
		<b>9,249</b>	<b>9,248</b>
<b>7</b>	<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>2023</b> £	<b>2022</b> £
	Bank loans	44,974	49,207
	Deferred Grant	86,247	90,091
	ECF Trust Loan	4,100	6,600
		<b>135,321</b>	<b>145,898</b>

**8 Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**9 General Information**

Moorside Cricket & Bowling Club is a private company, limited by guarantee, incorporated in England & Wales, registered number: 08464614. The registered office is 196 Turf Pit Lane, Moorside, Oldham, Lancashire, OL4 2ND

**Moorside Cricket & Bowling Club**  
**Detailed Income Statement**  
**For the Year Ended 31 October 2023**

	2023		2022	
	£	£	£	£
<b>INCOMING RESOURCES</b>				
Donations & Gifts		39,459		34,998
Sponsorship		4,362		895
Member Subscriptions & Gift Aid		12,280		12,511
Facility Hire		430		803
Lotteries, Raffles etc.		1,150		1,860
Bowls Match Subscriptions		277		638
Grants & subsidies received		500		13,667
		<b>58,458</b>		<b>65,372</b>
<b>GROSS SURPLUS</b>		<b>58,458</b>		<b>65,372</b>
<b>Resources Expended</b>				
Ground expenses	4,061		7,785	
Cricket expenses	12,730		14,813	
Bowls expenses	3,027		4,425	
Insurance	112		112	
Advertising and marketing costs	1,381		244	
Telecommunications and data costs	-		456	
Accountancy fees	600		600	
Professional fees	135		209	
Charitable donations	480		1,222	
Depreciation of Freehold	3,179		3,033	
Depreciation of fixtures and fittings	8,655		8,522	
Donations and sundry expenses	1,098		842	
		<b>(35,458)</b>		<b>(42,263)</b>
<b>Other Operating Income</b>				
Profit on disposal of fixed assets	-		1,500	
Release of Capital Grant	3,844		3,844	
		<b>3,844</b>		<b>5,344</b>
<b>OPERATING SURPLUS</b>		<b>26,844</b>		<b>28,453</b>
<b>Other interest receivable and similar income</b>				
Bank interest receivable	47		-	
		<b>47</b>		<b>-</b>
<b>Interest payable and similar expenses</b>				
Bank loan interest and Bank Charges	1,975		2,067	
		<b>(1,975)</b>		<b>(2,067)</b>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		<b>24,916</b>		<b>26,386</b>

**MOORSIDE SPORTS CLUB LTD**

England & Wales - Charity number 1153119

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# Accounts

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# Moorside Cricket and Bowling Club

## REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022



### **BURTON & CO ACCOUNTANTS**

76c Davyhulme Road  
Urmston  
Manchester  
M41 7DN

**MOORSIDE CRICKET AND BOWLING CLUB**  
**TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2022**

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Detailed Income Statement	10

**MOORSIDE CRICKET AND BOWLING CLUB  
YEAR ENDED 31 OCTOBER 2022  
TRUSTEES' REPORT**

The trustees present their report together with the financial statements of the charity for the year ended 31st October 2022.

**CHARITY INFORMATION**

**Company number:** 8464614

**Charity number:** 1153119

**Trustees:** Daniel Anchor  
David Bowerman  
Thomas Boyle  
Peter Broadhurst  
Mark Egerton  
Steven Egerton  
Raymond Entwistle  
Paul Gardner  
Terence Harmstone  
Gary Hyman  
Linda Mitchell  
Timothy Mitchell  
Joanne Partington  
Thomas Walsh

**Company Secretary** Timothy Mitchell

**Club Secretary** David Bowerman

**Registered Office:** The Trevor Bland Pavilion  
Turf Pit Lane  
Moorside  
Oldham  
OL4 2ND

**Independent Examiner:** Burton & Co Accountants  
76c Davyhulme Road  
Urmston  
Manchester  
M41 7DN

**Bankers:** NatWest  
Oldham Branch  
10 Yorkshire Street  
Oldham, OL1 1QT

**Legal Advisers:** North Ainley Solicitors  
34/36 Clegg Street, Oldham, OL1 1PS

**Moorside Cricket & Bowling Club  
YEAR ENDED 31 OCTOBER 2022**

**TRUSTEES' REPORT (Cont.)**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Moorside Cricket and Bowling Club was incorporated as a company limited by guarantee on 27th March 2013. Subsequently, it was registered as a charity with the Charity Commission on 30th July 2013. On 31st October 2022, it had 454 members.

**Appointment of trustees**

As set out in the company articles, there can be a minimum of seven and a maximum of fourteen trustees. At this, the ninth annual general meeting, one third of the directors retire from office or, if their number is not a multiple of three, the number nearest to one-third, must retire from office. As two directors were appointed during the year, they will automatically retire and seek reappointment by the members. Members are invited to nominate trustees prior to the AGM. Generally, trustees have been involved with the charity for some time and are aware of their rights and obligations as trustees and they are made aware of the plans and financial position of the charity upon appointment.

**Organisation**

The board of trustees aims to meet at least twelve times per year, or more as business requires; all major decisions, both financial and non-financial, are discussed at these meetings before being put into effect.

**Subsidiaries**

The Charity has a wholly owned subsidiary: Moorside C&BC Community Interest Company (CIC) which was incorporated on 28<sup>th</sup> October 2013. Moorside C&BC CIC was established to carry out commercial trading activities chiefly: the operation of the social facilities of the Club; its bar; and the hosting and organisation of entertainment for the Club's members and the local community. Any surpluses generated by the subsidiary are covenanted, through gift-aid, to the charity.

**Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed, and this review is regularly updated at trustees' meetings. Where appropriate, systems or procedures have been established to mitigate the risks, both financial and non-financial.

**Objects and activities**

The Objects of the Charity are specifically restricted to the following:

- i. the promotion, encouragement and organisation of all-age community participation in healthy recreation and sporting activity for the benefit of the inhabitants of the village of Moorside, Oldham; the Metropolitan District of Oldham; and the surrounding areas;
- ii. the advancement of the education of children and young people undergoing and not undergoing full-time education through participation in active sport;
- iii. the relief of old age through the promotion of physical activity for elderly people; and
- iv. the provision and maintenance of public recreational facilities for the playing of crown green bowls, cricket and other sports in the interests of social welfare.

This provision may be amended, only, by special resolution and then only with the prior, written consent of the Charity Commission.

**Moorside Cricket & Bowling Club  
YEAR ENDED 31 OCTOBER 2022**

**TRUSTEES' REPORT (Cont.)**

**ACHIEVEMENTS AND PERFORMANCE**

**CROWN GREEN BOWLS**

The sport was disrupted by Covid-19 during 2020-21. Similarly, the organisation of the bowls section also suffered. However, in 2022 the Bowls Committee was re-established. Unfortunately, the club had to withdraw its A Team from the Saddleworth League at the last minute, due to a shortage of players. This team will be reinstated for the 2023 season.

During the 2022 season, the Club entered teams in the following leagues and the final league positions were as follows:

Team	Division	Position
Chadderton League A	2	9/10
Chadderton League B	4	7/10
Failsworth	2	3/8
Oldham Ladies A	1	7/9
Oldham Ladies B	4	9/9
Oldham Ladies Over 60's A	1	5/9
Oldham Ladies Over 60's B	3	7/8
Oldham Men's Veterans	2	10/10
Saddleworth B	3	9/9
Tameside Ladies	1	6/8

In addition to league fixtures, a number of club handicaps were organised throughout the summer. These were well supported by bowlers and non-bowlers alike. The handicaps were usually sponsored and in some cases were fund-raisers for health-related charities.

**CRICKET**

A full set of senior men's league cricket fixtures was played during the 2022 season. The 1<sup>st</sup> XI was promoted to the GMCL Premier League in 2019. Unfortunately, the team finished 10<sup>th</sup> out of 12 teams and therefore was relegated to Premier League 2 for the 2023 season.

The T20 side "Moorside Mavericks" came top of their mini-league winning 5 of their six matches. They progressed to the semi-final and finals day. Unfortunately, they lost their semi-final match.

More promisingly, the 2<sup>nd</sup> XI had a much more successful season finishing second in their league of 13 teams. They will be promoted to a tougher Division in 2023. At times, the 2<sup>nd</sup> XI struggled to field 11 players as some of the team were selected to backfill absent 1<sup>st</sup> XI players. In 2023 it is hoped that a number of junior players will move up to senior cricket.

The Club was pleased to acknowledge sponsorship from local businesses. All three senior men's teams benefited from teamwear sponsorship again in 2022.

The women's cricket section played a number of tournaments and festivals.

Junior Cricket continued to expand with 67 junior members signing on for the season. As well as entering two teams in the winter indoor leagues, the Club also entered teams in the GMCL Under 9, Under 11 and Under 13 leagues. Regular practice sessions were held, culminating in a 3-day cricket camp held in August.

**CAPITAL RENEWALS**

The development of the Club's facilities continued. The major projects were the redevelopment of the cricket changing rooms, replacement of cricket sight screens, replacement of the outfield mower and new bowling green lights.

## **COMMUNICATIONS**

The Club's website, using the *Pitchero* cricket website programme, continues to provide news and information including club news, social events, match reports and photographs. The Club's Facebook page continues to be very successful as a means of communication with over 1,800 "likes" reached during the summer.

## **CHARITABLE OBJECTS**

The Trustees are mindful of the Charity Commission guidance on public benefit and are confident that the work of the charity fulfils the public benefit test. The charity's trustees continue to be especially grateful to its volunteers who work tirelessly for it.

## **RESERVES POLICY**

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It had established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be approximately equal to six months' expenditure having regard also to any contingencies that might arise and any possible downturn in income. The trustees have been able to sustain this position.

## **TRUSTEES' RESPONSIBILITIES**

Charity law requires the trustees to prepare accounts that give a true and fair view of the state of affairs of the charity and of its income and expenditure for the financial year. In doing so, the trustees are required: to select suitable accounting policies and apply them consistently; observe the methods and principles of the Charities SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and prepare the accounts on the going-concern basis unless it is inappropriate to presume that the charity will continue in operation. The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Turf Pit Lane, Moorside  
Oldham, Lancashire, OL4 2ND

**By Order of the Board of Trustees**



Timothy Robert Mitchell,  
Company Secretary  
Dated: 09 February 2023

**Moorside Cricket & Bowling Club  
Independent Examiner's Report  
For the Year Ended 31 October 2022**

We report on the accounts of the company for the year ended 31 October 2022 which are set out on pages 6 - 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the charity and a comparison of the financial accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

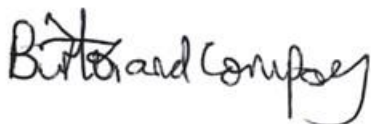
**INDEPENDENT EXAMINER'S STATEMENT**

In connection with our examination no matter has come to our attention:

- 1 which gives us reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with the Companies Act 2006 section 386; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 section 396 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Burton and Company (Accountants) Ltd  
76c Davyhulme Road  
Urmston  
Manchester  
M41 7DN**

**Dated: 09/02/2023**

**Moorside Cricket & Bowling Club**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2022**

	Notes	2022 £	2021 £
<b>INCOMING RESOURCES</b>		<b>65,372</b>	<b>53,741</b>
<b>GROSS SURPLUS</b>		<u><b>65,372</b></u>	<u><b>53,741</b></u>
Administrative expenses		(42,263)	(29,059)
Other operating income		5,344	3,844
<b>OPERATING SURPLUS</b>		<u><b>28,453</b></u>	<u><b>28,526</b></u>
Other interest receivable and similar income		-	1
Interest payable and similar charges		(2,067)	(1,648)
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		<u><u>26,386</u></u>	<u><u>26,879</u></u>
<b>RETIANED FUNDS</b>			
As at 1 November 2021		175,213	148,334
As at 31 October 2022		201,599	175,213
<b>Total funds carried forward</b>		<u><u>201,599</u></u>	<u><u>175,213</u></u>

The notes on pages 9 to 10 form part of these financial statements.

201,599

**Moorside Cricket & Bowling Club**  
**Statement of Financial Position**  
**As At 31 October 2022**

		2022		2021	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		334,228		317,228
			<b>334,228</b>		<b>317,228</b>
<b>CURRENT ASSETS</b>					
Debtors	4	11,879		8,545	
Investments	5	1		1	
Cash at bank and in hand		10,637		8,279	
			<b>22,517</b>	<b>16,825</b>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>		<b>(9,248)</b>	<b>(5,417)</b>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<b>13,269</b>	<b>11,408</b>	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>347,497</b>	<b>328,636</b>	
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>		<b>(145,898)</b>	<b>(153,423)</b>	
<b>NET ASSETS</b>			<b>201,599</b>	<b>175,213</b>	
Income Statement			<b>201,599</b>	<b>175,213</b>	
<b>MEMBERS' FUNDS</b>			<b>201,599</b>	<b>175,213</b>	

For the year ended 31st October 2022 the company was entitled to exemption under s.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 period in question in accordance with s.476 of the Companies Act 2006.  
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.  
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime.

On behalf of the board



.....  
R Entwistle  
09/02/2023

**Moorside Cricket & Bowling Club**  
**Notes to the Financial Statements**  
**For the Year Ended 31 October 2022**

**1. ACCOUNTING POLICIES**

**1.1 Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

**1.2 Fund accounting**

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and that have not been designated for other purposes.

Restricted funds are funds subject to specific restrictions imposed by donors or the purpose of the appeal. At present all funds are unrestricted.

**1.3 Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of gifts, donations and membership fees and is included in full in the SOFA upon receipt.

Income from grants is recognised when entitlement is certain and any conditions attached to receipt of the grant are wholly within the control of the Club. Capital grants are released to income as the assets to which they relate are depreciated.

Any assets donated to the Club are included at their estimated value where the amounts involved are material, reasonably quantifiable and measurable. No value has been attributed to the contribution of the members acting as volunteers in assisting in the staging of games and events.

Investment income is included when receivable.

**1.4 Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Freehold	1% straight line
Plant & Machinery	15% reducing balance basis
Fixtures & Fittings	10% reducing balance basis

Please note that there is a change of depreciation policy in the year from those used in previous years. It is believed that the new rates adequately provide for the true economic value of the assets.

**2 Average Number of Employees**

Average number of employees, including directors, during the year was as follows: NIL (2020: NIL)

**3 Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Freehold</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
As at 1 November 2021	11,639	286,719	101,672	400,030
Additions	11,655	16,579	321	28,555
Disposal	(1,500)			(1,500)
As at 31 October 2022	<u>21,794</u>	<u>303,298</u>	<u>101,993</u>	<u>427,085</u>
<b>Depreciation</b>				
As at 1 November 2021	11,638	36,915	34,249	82,802
Less: Depreciation on disposal	(1,500)			(1,500)
Provided during the period	1,748	3,033	6,774	11,555
As at 31 October 2022	<u>11,886</u>	<u>39,948</u>	<u>41,023</u>	<u>92,857</u>
<b>Net Book Value</b>				
As at 31 October 2022	9,908	263,350	60,970	334,228
As at 1 November 2021	<u>1</u>	<u>249,804</u>	<u>67,423</u>	<u>317,228</u>

**Moorside Cricket & Bowling Club**  
**Notes to the Financial Statements (continued)**  
**For the Year Ended 31 October 2022**

<b>4</b>	<b>Debtors</b>	<b>2022</b> £	<b>2021</b> £
	Due within one year	11,879	8,545
		11,879	8,545
<b>5</b>	<b>Current Asset Investments</b>	<b>2022</b> £	<b>2021</b> £
	Shares in subsidiaries	1	1
<b>6</b>	<b>Creditors: Amounts Falling Due Within One Year</b>	<b>2022</b> £	<b>2021</b> £
	Bank loans and overdrafts	8,648	-
	Accruals and deferred income	600	4,045
	Amounts owned to associates	-	1,372
		<b>9,248</b>	<b>5,417</b>
<b>7</b>	<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>2022</b> £	<b>2021</b> £
	Bank loans	55,807	59,488
	Deferred Grant	90,091	93,935
		<b>145,898</b>	<b>153,423</b>

**8 Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the vent of a winding up, such an amount as may be required not exceeding £1.

**9 General Information**

Moorside Cricket & Bowling Club is a private company, limited by guarantee, incorporated in England & Wales, registered number: 08464614. The registered office is 196 Turf Pit Lane, Moorside, Oldham, Lancashire, OL4 2ND

**Moorside Cricket & Bowling Club**  
**Detailed Income Statement**  
**For the Year Ended 31 October 2022**

	2022		2021	
	£	£	£	£
<b>INCOMING RESOURCES</b>				
Donations & Gifts		34,998		20,388
Sponsorship		895		4,891
Member Subscriptions & Gift Aid		12,511		11,669
Facility Hire		803		272
Lotteries, Raffles etc.		1,860		1,913
Bowls Match Subscriptions		638		-
Grants & subsidies received		<u>13,667</u>		<u>14,608</u>
		<b>65,372</b>		<b>53,741</b>
<b>GROSS SURPLUS</b>				
		<b>65,372</b>		<b>53,741</b>
<b>Resources Expended</b>				
Ground expenses	7,785		5,586	
Cricket expenses	14,813		11,041	
Bowls expenses	4,425		1,504	
Insurance	112		-	
Advertising and marketing costs	244		98	
Telecommunications and data costs	456		293	
Accountancy fees	600		1,000	
Professional fees	209		685	
Charitable donations	1,222		1,551	
Depreciation of Freehold	3,033		4,403	
Depreciation of fixtures and fittings	8,522		2,896	
Donations and sundry expenses	<u>842</u>		<u>2</u>	
		<b>(42,263)</b>		<b>(29,059)</b>
<b>Other Operating Income</b>				
Profit on disposal of fixed assets	1,500		-	
Release of Capital Grant	<u>3,844</u>		<u>3,844</u>	
		<b>5,344</b>		<b>3,844</b>
<b>OPERATING SURPLUS</b>				
		<b>28,453</b>		<b>28,526</b>
<b>Other interest receivable and similar income</b>				
Bank interest receivable	<u>-</u>		<u>1</u>	
		<b>-</b>		<b>1</b>
<b>Interest payable and similar expenses</b>				
Bank loan interest and Bank Charges	<u>2,067</u>		<u>1,648</u>	
		<b>(2,067)</b>		<b>(1,648)</b>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>				
		<b>26,386</b>		<b>26,879</b>

**MOORSIDE SPORTS CLUB LTD**

England & Wales - Charity number 1153119

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# Accounts

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**MOORSIDE CRICKET & BOWLING CLUB  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2021**



**PARKER WHITWOOD LTD  
ACCOUNTANTS  
OLD LLOYDS CHAMBERS  
139-141 MANCHESTER ROAD  
ALTRINCHAM  
WA14 5NS**

**Moorside Cricket & Bowling Club  
Trustees' Report and Unaudited Financial Statements  
For The Year Ended 31 October 2021**

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Trustee's Report	3 - 5
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Statement of Income and Retained Earnings	7
Statement of Financial Position	8
Notes to the Financial Statements	9 - 10
The following pages do not form part of the statutory accounts:	
Detailed Income Statement	11

**Moorside Cricket & Bowling Club  
Charity Information  
For The Year Ended 31 October 2021**

**Trustees**

Raymond Entwistle  
Thomas Boyle  
David Bowerman  
Peter Broadhurst  
Mark Egerton (Appointed 05/07/2021)  
Steven Egerton  
Paul Gardner  
Terence Harmstone  
Linda Mitchell  
Timothy Mitchell  
Thomas Walsh

**Secretary**

Timothy Mitchell

**Club Secretary**

David Bowerman

**Company Number**

08464614

**Charity Number**

1153119

**Registered Office**

Turf Pit Lane  
Moorside  
Oldham  
Lancashire  
OL4 2ND

**Accountants and  
Independent Examiner**

Marcus Armand AFA MIPA  
Parker Whitwood Limited  
Old Lloyd Chambers  
139-141 Manchester Road  
Altrincham  
WA14 5NS

**Bankers**

NatWest  
Oldham Branch  
10 Yorkshire Street  
Oldham  
OL1 1QT

**Legal Advisers:**

North Ainley Solicitors  
34/36 Clegg Street  
Oldham  
OL1 1PS

## **Structure, Governance and Management**

### [Governing document](#)

Moorside Cricket and Bowling Club was incorporated as a company limited by guarantee on 27th March 2013. Subsequently, it was registered as a charity with the Charity Commission on 30th July 2013. On 31st October 2021, it had approximately 500 members.

### [Appointment of trustees](#)

As set out in the company articles, there can be a minimum of seven and a maximum of fourteen trustees. At this, the eighth annual general meeting, one third of the directors retire from office or, if their number is not a multiple of three, the number nearest to one-third, must retire from office. As some directors were appointed during the year, they will automatically retire and seek reappointment by the members. Members are invited to nominate trustees prior to the AGM. Generally, trustees have been involved with the charity for some time and are aware of their rights and obligations as trustees and they are made aware of the plans and financial position of the charity upon appointment.

### [Organisation](#)

The board of trustees aims to meet at least twelve times per year, or more as business requires; all major decisions, both financial and non-financial, are discussed at these meetings before being put into effect. Due to the restrictions associated with the Covid-19 pandemic, the frequency of meetings was reduced. However, trustees remained in communication through email.

### [Subsidiaries](#)

The Charity has a wholly owned subsidiary: Moorside C&BC Community Interest Company (CIC) which was incorporated on 28<sup>th</sup> October 2013. Moorside C&BC CIC was established to carry out commercial trading activities chiefly: the operation of the social facilities of the Club; its bar; and the hosting and organisation of entertainment for the Club's members and the local community. Any surpluses generated by the subsidiary are covenanted, through gift-aid, to the charity.

### [Risk management](#)

The trustees have conducted a review of the major risks to which the charity is exposed, and this review is regularly updated at trustees' meetings. Where appropriate, systems or procedures have been established to mitigate the risks, both financial and non-financial.

### [Objects and activities](#)

The Objects of the Charity are specifically restricted to the following:

- i. the promotion, encouragement and organisation of all-age community participation in healthy recreation and sporting activity for the benefit of the inhabitants of the village of Moorside, Oldham; the Metropolitan District of Oldham; and the surrounding areas;
- ii. the advancement of the education of children and young people undergoing and not undergoing full-time education through participation in active sport;
- iii. the relief of old age through the promotion of physical activity for elderly people; and
- iv. the provision and maintenance of public recreational facilities for the playing of crown green bowls, cricket and other sports in the interests of social welfare.

This provision may be amended, only, by special resolution and then only with the prior, written consent of the Charity Commission.

## REPORT (Cont.)

### Achievements and performance

Fortunately, the restrictions imposed by HM Government and National Sport Governing Bodies because of the ongoing Covid-19 pandemic, did not impact greatly on the competitive sporting activity associated with the Club.

### Crown Green Bowls

During the 2021 season, the Club entered teams in the following leagues and the final league positions were as follows:

Team	Division	Position
Chadderton League A	2	8/11
Chadderton League B	4	4/10
Failsworth	2	5/9
Oldham Veterans	1	11/11
Saddleworth A	2	1/10
Saddleworth B	3	8/8
Tameside Ladies	1	7/9

Both the Oldham Ladies and Oldham Ladies' Over 60's leagues did not hold official fixtures, with "friendly matches" being played.

### Cricket

A full set of senior men's league cricket fixtures was played during the 2021 season. Having been promoted to the GMCL Premier League in 2019, the 1<sup>st</sup> XI finished joint sixth out of twelve teams on equal points with two other teams.

The T20 side "Moorside Mavericks" came top of their mini-league winning 5 of their six matches. They progressed to the semi-final and finals day held at Clifton CC. Unfortunately, they lost their semi-final match.

Unfortunately, the 2<sup>nd</sup> XI finished tenth in their league and will be relegated to Division 4 in 2022. At times, the 2<sup>nd</sup> XI struggled to field 11 "Moorsiders" and had to rely on "loan" players from other Clubs. Despite assurances from these players, on at least two occasions, playing ineligible players resulted in points being forfeited. It is hoped that with a strengthened 1<sup>st</sup> XI in 2022, the 2<sup>nd</sup> XI will be promoted back to Division 3.

The Club was pleased to acknowledge sponsorship from local businesses. All three senior men's teams benefited from kit sponsorship again in 2021.

The women's cricket section played a number of tournaments and festivals.

Junior Cricket continued to expand with 79 junior members signing on for the season. As well as playing in the Under 9 and Under 11 leagues, regular practice sessions were held, culminating in a 3-day cricket camp held in August.

### Capital Renewals

The development of the Club's facilities continued. The major project was the transformation of club frontage into a new decking area.

## REPORT (Cont.)

### Communications

The Club's website, using the *Pitchero* cricket website programme, continues to provide news and information including club news, social events, match reports and photographs. The Club's Facebook page continues to be very successful as a means of communication with over 1,200 "likes" reached during the summer.

### Charitable Objects

The Trustees are mindful of the Charity Commission guidance on public benefit and are confident that the work of the charity fulfils the public benefit test. The charity's trustees continue to be especially grateful to its volunteers who work tirelessly for it.

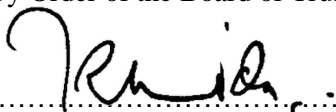
### Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It had established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be approximately equal to six months' expenditure having regard also to any contingencies that might arise and any possible downturn in income. Despite a very difficult year, financially, the trustees have been able to sustain this position.

### Trustees' responsibilities

Charity law requires the trustees to prepare accounts that give a true and fair view of the state of affairs of the charity and of its income and expenditure for the financial year. In doing so, the trustees are required: to select suitable accounting policies and apply them consistently; observe the methods and principles of the Charities SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and prepare the accounts on the going-concern basis unless it is inappropriate to presume that the charity will continue in operation. The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board of Trustees



.....  
Timothy Robert Mitchell,  
Company Secretary

Dated: 24 February 2022  
.....

The Trevor Bland Pavilion  
Turf Pit Lane  
Moorside, Oldham, Lancashire, OL4 2ND

**Moorside Cricket & Bowling Club  
Independent Examiner's Report  
For The Year Ended 31 October 2021**

I report to the charity trustees on my examination of the accounts of the Company for the year ended which are set out on pages 6 - 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

As the 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.

**INDEPENDENT EXAMINER'S STATEMENT**

---

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

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do 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 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



Date 24/02/2022

Marcus Armand AFA MIPA  
Parker Whitwood Limited  
Old Lloyd Chambers  
139-141 Manchester Road  
Altrincham  
WA14 5NS

**Moorside Cricket & Bowling Club  
Statement of Financial Activities  
For The Year Ended 31 October 2021**

	Notes	2021 £	2020 £
<b>INCOMING RESOURCES</b>		<b>53,741</b>	<b>27,089</b>
<b>GROSS SURPLUS</b>		<b>53,741</b>	<b>27,089</b>
Administrative expenses		(29,059)	(22,102)
Other operating income		3,844	3,844
<b>OPERATING SURPLUS</b>		<b>28,526</b>	<b>8,831</b>
Other interest receivable and similar income		1	1
Interest payable and similar charges		(1,648)	(1,828)
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		<b>26,879</b>	<b>7,004</b>
<b>RETAINED FUNDS</b>			
As at 1 November 2020		148,334	141,330
As at 31 October 2021		175,213	148,334

The notes on pages 9 to 10 form part of these financial statements.

**Moorside Cricket & Bowling Club**  
**Statement of Financial Position**  
**As at 31 October 2021**

		2021		2020	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		317,228		288,221
			<b>317,228</b>		<b>288,221</b>
<b>CURRENT ASSETS</b>					
Debtors	4	8,545		-	
Investments	5	1		1	
Cash at bank and in hand		8,279		3,324	
			<b>16,825</b>		<b>3,325</b>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>		<b>(5,417)</b>		<b>(11,345)</b>
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<b>11,408</b>		<b>(8,020)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>328,636</b>		<b>280,201</b>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>		<b>(153,423)</b>		<b>(131,867)</b>
<b>NET ASSETS</b>			<b>175,213</b>		<b>148,334</b>
Income Statement			175,213		148,334
<b>MEMBERS' FUNDS</b>			<b>175,213</b>		<b>148,334</b>

For the year ending 31 October 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- 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.

On behalf of the board



R Entwistle

-----

Date 24 February 2022-----

The notes on pages 9 to 10 form part of these financial statements.

**Moorside Cricket & Bowling Club  
Notes to the Financial Statements  
For The Year Ended 31 October 2021**

**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and with the Charities Act 2011

**1.2. Fund Accounting**

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and that have not been designated for other purposes.

Restricted funds are funds subject to specific restrictions imposed by donors or the purpose of the appeal. At present all funds are unrestricted.

**1.3. Incoming Resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of gifts, donations and membership fees and is included in full in the SOFA upon receipt.

Income from grants is recognised when entitlement is certain and any conditions attached to receipt of the grant are wholly within the control of the Club. Capital grants are released to income as the assets to which they relate are depreciated.

Any assets donated to the Club are included at their estimated value where the amounts involved are material, reasonably quantifiable and measurable. No value has been attributed to the contribution of the members acting as volunteers in assisting in the staging of games and events.

Investment income is included when receivable.

**1.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	1% straight line
Plant & Machinery	33 % straight line
Fixtures & Fittings	20% straight line

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: NIL (2020: NIL)

**3. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 November 2020	11,639	286,719	65,366	363,724
Additions	-	-	36,306	36,306
As at 31 October 2021	<u>11,639</u>	<u>286,719</u>	<u>101,672</u>	<u>400,030</u>
<b>Depreciation</b>				
As at 1 November 2020	11,638	32,512	31,353	75,503
Provided during the period	-	4,403	2,896	7,299
As at 31 October 2021	<u>11,638</u>	<u>36,915</u>	<u>34,249</u>	<u>82,802</u>
<b>Net Book Value</b>				
As at 31 October 2021	<u>1</u>	<u>249,804</u>	<u>67,423</u>	<u>317,228</u>
As at 1 November 2020	<u>1</u>	<u>254,207</u>	<u>34,013</u>	<u>288,221</u>

**Moorside Cricket & Bowling Club**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 October 2021**

**4. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	8,545	-
	<b>8,545</b>	<b>-</b>
	<b>8,545</b>	<b>-</b>

**5. Current Asset Investments**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Shares in subsidiaries	1	1
	1	1
	1	1

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	7,300
Accruals and deferred income	4,045	4,045
Amounts owed to associates	1,372	-
	<b>5,417</b>	<b>11,345</b>
	<b>5,417</b>	<b>11,345</b>

**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans	59,488	34,088
Deferred Grant	93,935	97,779
	<b>153,423</b>	<b>131,867</b>
	<b>153,423</b>	<b>131,867</b>

**8. Deferred Capital Grant**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Grant Brought Forward	97,779	101,623
Grants Received	-	-
Released to SOFA during year	(3,844)	(3,844)
<b>Carried Forward</b>	<b>93,935</b>	<b>97,779</b>
	<b>93,935</b>	<b>97,779</b>

**9. Analysis of Net Assets by Funds**

	<b>Unrestricted General</b>	<b>Unrestricted Dedicated</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	317,228	-	-	317,228
Investments	1	-	-	1
Net Current Assets / (Liabilities)	4,570	-	-	4,570
<b>As at 31 October 2021</b>	<b>321,799</b>	-	-	<b>321,799</b>
	<b>321,799</b>	-	-	<b>321,799</b>

**10. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**11. General Information**

Moorside Cricket & Bowling Club is a private company, limited by guarantee, incorporated in England & Wales, registered number 08464614 . The registered office is Turf Pit Lane, Moorside, Oldham, Lancashire, OL4 2ND.

**Moorside Cricket & Bowling Club  
Detailed Income Statement  
For The Year Ended 31 October 2021**

	<b>2021</b>		<b>2020</b>	
	£	£	£	£
<b>INCOMING RESOURCES</b>				
Donations & Gifts		20,388		1,286
Sponsorship		4,891		2,332
Members Subscriptions & Gift Aid		11,669		9,326
Facility Hire		272		264
Lottery, Raffles etc		1,913		624
Bowls		-		707
Grants and subsidies received		14,608		12,550
		<b>53,741</b>		<b>27,089</b>
<b>GROSS SURPLUS</b>				
		<b>53,741</b>		<b>27,089</b>
<b>Resources Expended</b>				
Grounds Expenses	5,586		3,300	
Cricket Expenses	11,041		6,560	
Bowls Expenses	1,504		2,643	
Insurance	-		307	
Advertising and marketing costs	98		-	
Telecommunications and data costs	293		-	
Accountancy fees	1,000		1,320	
Professional fees	685		28	
Charitable donations	1,551		280	
Depreciation of motor vehicles	4,403		4,797	
Depreciation of fixtures and fittings	2,896		2,867	
Sundry expenses	2		-	
		<b>(29,059)</b>		<b>(22,102)</b>
<b>Other Operating Income</b>				
Release of Capital Grant	3,844		3,844	
		<b>3,844</b>		<b>3,844</b>
<b>OPERATING SURPLUS</b>				
		<b>28,526</b>		<b>8,831</b>
<b>Other interest receivable and similar income</b>				
Bank interest receivable	1		1	
		<b>1</b>		<b>1</b>
<b>Interest payable and similar expenses</b>				
Bank loan interest	1,648		1,828	
		<b>(1,648)</b>		<b>(1,828)</b>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>				
		<b>26,879</b>		<b>7,004</b>

**MOORSIDE SPORTS CLUB LTD**

England & Wales - Charity number 1153119

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# Accounts

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**Moorside Cricket & Bowling Club**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2020**

**MOORSIDE CRICKET  
& BOWLING CLUB**



**WRIGLEY PARTINGTON  
Chartered Accountants  
Sterling House  
501 Middleton Road  
Chadderton  
Oldham  
OL9 9LY**

**Moorside Cricket & Bowling Club  
31 OCTOBER 2020**

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1 - 4	Trustees' Report
5	Independent Examiner's Report
6	Statement of Financial Activities
7	Balance Sheet
8 - 12	Notes to Financial Statements

**MOORSIDE CRICKET AND BOWLING CLUB  
YEAR ENDED 31 OCTOBER 2020**

**TRUSTEES' REPORT**

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31st October 2020.

**Reference and administrative details**

**Company number:** 8464614

**Charity number:** 1153119

**Trustees:** David Bowerman  
Thomas Boyle  
Peter Broadhurst  
Antonia Diggle (Appointed 13/08/2020)  
Steven Egerton  
Raymond Entwistle  
Paul Gardner  
Terence Harmstone  
Linda Mitchell  
Timothy Mitchell  
Louise Nathan (Appointed 13/08/2020)  
Dennis Shawcross  
David Topham (Resigned 18/12/2019)  
Thomas Walsh  
Gareth Woolley

**Company Secretary** Timothy Mitchell

**Club Secretary** David Bowerman

**Registered Office:** The Trevor Bland Pavilion  
Turf Pit Lane  
Moorside  
Oldham  
OL4 2ND

**Independent Examiner:** David Ducie  
Wrigley Partington  
Chartered Accountants  
Sterling House  
501 Middleton Road, Chadderton  
Oldham, OL9 9LY

**Bankers:** NatWest  
Oldham Branch  
10 Yorkshire Street  
Oldham, OL1 1QT

**Legal Advisers:** North Ainley Solicitors  
34/36 Clegg Street, Oldham, OL1 1PS

**Moorside Cricket & Bowling Club  
YEAR ENDED 31 OCTOBER 2020**

**TRUSTEES' REPORT (Cont.)**

**Structure, Governance and Management**

**Governing document**

Moorside Cricket and Bowling Club was incorporated as a company limited by guarantee on 27th March 2013. Subsequently, it was registered as a charity with the Charity Commission on 30th July 2013. On 31st October 2020, it had approximately 370 members.

**Appointment of trustees**

As set out in the company articles, there can be a minimum of seven and a maximum of fourteen trustees. At this, the seventh annual general meeting, one third of the directors retire from office or, if their number is not a multiple of three, the number nearest to one-third, must retire from office. As two directors were appointed during the year, they will automatically retire and seek reappointment by the members. Members are invited to nominate trustees prior to the AGM. Generally, trustees have been involved with the charity for some time and are aware of their rights and obligations as trustees and they are made aware of the plans and financial position of the charity upon appointment.

**Organisation**

The board of trustees aims to meet at least twelve times per year, or more as business requires; all major decisions, both financial and non-financial, are discussed at these meetings before being put into effect. Due to the restrictions associated with the Covid-19 pandemic, the frequency of meetings was reduced. However, trustees remained in communication through email.

**Subsidiaries**

The Charity has a wholly owned subsidiary: Moorside C&BC Community Interest Company (CIC) which was incorporated on 28<sup>th</sup> October 2013. Moorside C&BC CIC was established to carry out commercial trading activities chiefly: the operation of the social facilities of the Club; its bar; and the hosting and organisation of entertainment for the Club's members and the local community. Any surpluses generated by the subsidiary are covenanted, through gift-aid, to the charity.

**Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed, and this review is regularly updated at trustees' meetings. Where appropriate, systems or procedures have been established to mitigate the risks, both financial and non-financial.

**Objects and activities**

The Objects of the Charity are specifically restricted to the following:

- i. the promotion, encouragement and organisation of all-age community participation in healthy recreation and sporting activity for the benefit of the inhabitants of the village of Moorside, Oldham; the Metropolitan District of Oldham; and the surrounding areas;
- ii. the advancement of the education of children and young people undergoing and not undergoing full-time education through participation in active sport;
- iii. the relief of old age through the promotion of physical activity for elderly people; and
- iv. the provision and maintenance of public recreational facilities for the playing of crown green bowls, cricket and other sports in the interests of social welfare.

This provision may be amended, only, by special resolution and then only with the prior, written consent of the Charity Commission.

**Achievements and performance**

Due to the restrictions imposed by HM Government and National Sport Governing Bodies because of the Covid-19 pandemic, the Trustees are only able to report on very limited competitive and non-competitive sporting activities.

**Moorside Cricket & Bowling Club  
YEAR ENDED 31 OCTOBER 2020**

**TRUSTEES' REPORT (Cont.)**

**Crown Green Bowls**

During the 2020 season, the British Crown Green Bowling Association advised all national and local Bowls leagues to suspend all competitions and leagues for the 2020 season. During “lockdown” and after the Club was allowed to open in July, a number of Club members used the bowling green for recreational purposes. They ensured that this was done safely, observing the guidance on sanitisation and social distancing throughout.

**Cricket**

All league cricket was suspended until late July. The Greater Manchester Cricket League (GMCL) suspended the normal league structure and established geographically local leagues to reduce travelling. The Club entered a 1<sup>st</sup> XI Saturday Team and a 2<sup>nd</sup> XI Sunday team; and entered and came top of the local weekday evening 15 over competition as “Moorside Mavericks” without losing a match. Outcomes for the Saturday and Sunday competitions were as follows:

1 <sup>st</sup> XI	League Winners 2020
Moorside Mavericks (GMCL15)	League Winners 2020
2 <sup>nd</sup> XI	Runners-Up 2020

The Club was pleased to acknowledge sponsorship from local businesses. All three senior men’s teams benefited from kit sponsorship again in 2020.

The women’s cricket section continued to expand. Although regular practice sessions took place from mid-June, there was some limited opportunity for competitive cricket. The level of enthusiasm amongst the squad was high and they looked forward to a possible winter indoor competition. Kit sponsorship was already in place ready for the season; and the Club is grateful to the four companies involved.

Junior Cricket was similarly affected by the restrictions. No competitive cricket was played but evening practice sessions resumed in August. Maintaining the interest and commitment of children aged 6-14 is always a challenge and we welcomed the assistance of senior women players to kickstart practice sessions again.

**Capital Renewals**

The development of the Club’s facilities was impossible due to significantly reduced income during the year.

**Communications**

The Club’s website, using the *Pitchero* cricket website programme, continues to provide news and information including club news, social events, match reports and photographs. The Club’s Facebook page continues to be very successful as a means of communication with over 1,000 “likes” reached during the summer.

**Plans for future periods**

There is a clearly recognised need to sustain and expand the numbers of children and young people engaged in cricket through practice, coaching and competitive matches. The trustees are encouraged by the interest shown in the newly established women’s Cricket section and will support its expansion in the coming years. As always, the Trustees will concentrate on the charity’s objectives and activities. The Trustees are mindful of the Charity Commission guidance on public benefit and are confident that the work of the charity fulfils the public benefit test. The charity’s trustees continue to be especially grateful to its volunteers who work tirelessly for it.

**Moorside Cricket & Bowling Club  
YEAR ENDED 31 OCTOBER 2020**

**TRUSTEES' REPORT (Cont.)**

**Reserves policy**

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It had established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be approximately equal to six months' expenditure having regard also to any contingencies that might arise and any possible downturn in income. Despite a very difficult year, financially, the trustees have been able to sustain this position.

**Trustees' responsibilities**

Charity law requires the trustees to prepare accounts that give a true and fair view of the state of affairs of the charity and of its income and expenditure for the financial year. In doing so, the trustees are required: to select suitable accounting policies and apply them consistently; observe the methods and principles of the Charities SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and prepare the accounts on the going-concern basis unless it is inappropriate to presume that the charity will continue in operation. The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trevor Bland Pavilion  
Turf Pit Lane  
Moorside, Oldham, Lancashire, OL4 2ND

**By Order of the Board of Trustees**



Timothy Robert Mitchell,  
Company Secretary  
Dated: 08/02/2021

**Moorside Cricket & Bowling Club**  
**YEAR ENDED 31 OCTOBER 2020**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MOORSIDE CRICKET & BOWLING CLUB**

I report on the accounts of the company for the year ended 31 October 2020 which are set out on pages 6 - 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the charity and a comparison of the financial accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with the Companies Act 2006 section 386; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 section 396 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**David Ducie BSc FCA**  
**WRIGLEY PARTINGTON**  
**Chartered Accountants**

Sterling House  
501 Middleton Road  
Chadderton  
Oldham  
OL9 9LY

Dated: 08/02/2021

**Moorside Cricket & Bowling Club**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2020**

	Notes	31.10.20 £	31.10.19 £
<b><u>INCOMING RESOURCES</u></b>			
<b>Incoming resources from generated funds:</b>			
Voluntary income:			
Donations and Gifts		3,618	21,028
Member subscriptions including Gift Aid		9,326	9,294
	<b>2</b>	<u>12,944</u>	<u>30,322</u>
Activities for generating funds:			
Gate receipts and general fundraising		-	2,770
Facility hire		264	1,559
Lottery, raffles etc		624	1,131
Bowls		707	-
Parties and entertainment		-	-
		<u>1,595</u>	<u>5,460</u>
Investment income:			
Interest received		1	1
Incoming resources from charitable activities:			
Grant - Junior Cricket		-	4,461
Other grants		12,550	-
		<u>27,090</u>	<u>40,244</u>
<b><u>RESOURCES EXPENDED</u></b>			
<b>Costs of generating funds:</b>			
Costs of generating voluntary income	<b>3</b>	-	-
Charitable activities	<b>3</b>	18,766	29,534
Governance	<b>3</b>	1,320	1,125
	<b>3</b>	<u>20,086</u>	<u>30,659</u>
<b>Net incoming/(outgoing) resources before other recognised gains and losses</b>			
		7,004	9,585
<b>Other recognised gains/(losses):</b>			
Profit/(loss) on investments		-	-
<b>Reconciliation of funds:</b>			
Total funds brought forward		141,330	131,745
		<u>148,334</u>	<u>141,330</u>

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

The accompanying notes are an integral part of this statement of financial activities.

**Moorside Cricket & Bowling Club**

**BALANCE SHEET AS AT 31 OCTOBER 2020**

	Notes	31.10.2020		31.10.2019	
		£	£	£	£
<b>Tangible Fixed Assets</b>	<b>6</b>		288,221		295,885
<b>Investments</b>	<b>7</b>		<u>1</u>		<u>1</u>
			<u>288,222</u>		<u>295,886</u>
 <b>Current Assets</b>					
Sundry Debtors and Prepayments			-		-
Cash at Building Society			-		-
Cash at Bank and in hand			<u>3,324</u>		<u>2,062</u>
			<u>3,324</u>		<u>2,062</u>
 <b>Current Liabilities</b>					
Bank loan due within one year			7,300		7,300
Sundry Creditors, Accruals and Deferred Income			<u>4,045</u>		<u>9,961</u>
			<u>11,345</u>		<u>17,261</u>
<b>Net Current Assets</b>			<u>(8,021)</u>		<u>(15,199)</u>
			280,201		280,687
 <b>Less: Long Term Liabilities</b>					
Bank and ECB loans	<b>8</b>		(34,088)		(37,734)
Deferred grant	<b>9</b>		<u>(97,779)</u>		<u>(101,623)</u>
<b>Net Assets</b>			<u>148,334</u>		<u>141,330</u>
 <b>Funds</b>					
<b>Unrestricted Funds:</b>					
General Fund	<b>10</b>		<u>148,334</u>		<u>141,330</u>

For the year ended 31st October 2020 the company was entitled to exemption under s.477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the period in question in accordance with s.476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements were approved by the board on 8th February 2020 and signed on its behalf by



..... R Entwistle

## Moorside Cricket & Bowling Club

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2020

#### 1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

The charity meets the definition of a public benefit entity as defined by FRS102.

##### **Fund accounting**

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and that have not been designated for other purposes.

Restricted funds are funds subject to specific restrictions imposed by donors or the purpose of the appeal. At present all funds are unrestricted.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of gifts, donations and membership fees and is included in full in the SOFA upon receipt.

Income from grants is recognised when entitlement is certain and any conditions attached to receipt of the grant are wholly within the control of the Club. Capital grants are released to income as the assets to which they relate are depreciated.

Any assets donated to the Club are included at their estimated value where the amounts involved are material, reasonably quantifiable and measurable. No value has been attributed to the contribution of the members acting as volunteers in assisting in the staging of games and events.

Investment income is included when receivable.

## Moorside Cricket & Bowling Club

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2020

#### 1. ACCOUNTING POLICIES (continued)

##### Resources expended

Expenditure is accounted for on an accruals basis and is reported as part of the expenditure to which it relates:

Ground and cricket expenditure relates to the direct costs of maintaining the cricket pitch and bowling green and the other land and outbuildings owned by the Club. It also includes the incidental costs arising from staging matches.

Charitable expenditure includes the depreciation of the tangible fixed assets owned by the Club and set off against this is the release of any capital grant funding received in respect of the acquisition of certain fixed assets.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to the strategic management of the charity.

##### Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation of fixed assets is calculated to write off their cost less any residual value over their estimated useful lives as follows:

Land and Buildings	1% straight line
Cricket equipment	33% straight line
Fixtures and equipment	20% straight line

## Moorside Cricket & Bowling Club

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2020

2 <b>Donations and gifts</b>	<b>31.10.20</b>	<b>31.10.19</b>
	<b>£</b>	<b>£</b>
Donated assets	-	-
Local Giving and other donations	1,286	5,178
Donation from subsidiary company	-	12,950
Sponsorship	2,332	2,900
	3,618	21,028
Member subscriptions including Gift Aid	9,326	9,294
	12,944	30,322

A corresponding amount of expenditure in relation to the value of donated assets has been included in the following resources expended categories:

Fixed assets (net of depreciation)	-	-
Mortgage	-	-
Current assets	-	-
Grant	-	-
	-	-

### 3 **Resources expended:**

Charitable activities:		
Insurance	307	237
Ground expenses	3,300	2,714
Cricket expenses	6,560	9,039
Bowls expenses	2,643	3,243
Depreciation on property	2,867	2,867
Depreciation on fixtures and equipment	4,797	4,796
Depreciation on cricket equipment	-	506
Release of capital grant	(3,844)	(3,844)
Mortgage interest	1,828	1,968
Junior Cricket grant funded coaching	-	4,467
Legal and professional	28	1,425
Donations and sundry expenses	280	2,116
	18,766	29,534

#### Governance:

Independent examiner fee	1,320	1,125
	1,320	1,125

<b>Total</b>	20,086	30,659
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## Moorside Cricket & Bowling Club

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2020 (continued)

#### 4 Staff Costs

There were no employees during the year (2019: none).

#### 5 Taxation

As a charity, Moorside Cricket & Bowling Club is exempt from tax on income and gains to the extent that they are applied to its charitable objectives. No provision for tax is therefore considered necessary.

#### 6 Tangible Fixed Assets

	Land & Buildings	Plant Fixtures & Fittings	Cricket Equip.	Total
<b>Cost</b>				
At 1 November 2019	286,719	65,366	11,639	363,724
Additions/Improvements	-	-	-	-
Disposals	-	-	-	-
At 31 October 2020	286,719	65,366	11,639	363,724
<b>Depreciation</b>				
At 1 November 2019	29,645	26,556	11,638	67,839
Charge for Year	2,867	4,797	-	7,664
Disposals	-	-	-	-
At 31 October 2020	32,512	31,353	11,638	75,503
<b>Net Book Value</b>				
At 31 October 2020	254,207	34,013	1	288,221
At 31 October 2019	257,074	38,810	1	295,885

#### 7 Investments

	<b>31.10.20</b>	<b>31.10.19</b>
	<b>£</b>	<b>£</b>

The company owns the whole of the issued share capital in Moorside C&BC CIC.

Cost of investment	1	1
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The above investment represents 1 ordinary £1 share

#### 8 Bank Loan

	<b>31.10.20</b>	<b>31.10.19</b>
	<b>£</b>	<b>£</b>

ECB loan	3,750	5,000
Term loan with Nat West bank amount due after one year	37,638	40,034
	41,388	45,034

**Moorside Cricket & Bowling Club**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2020 (continued)**

<b>9</b>	<b>Deferred capital grant</b>	<b>31.10.20</b>	<b>31.10.19</b>
		<b>£</b>	<b>£</b>
	Grant brought forward	101,623	79,856
	Grants received in the year	-	25,611
	Released to SOFA in the year	(3,844)	(3,844)
	Grant carried forward	97,779	101,623

**10 Analysis of net assets by fund**

	<b>Unrestricted funds</b>			<b>Total</b>
	General	Designated	Restricted	
Tangible fixed assets	288,221	-	-	288,221
Investments	1	-	-	1
Net current assets/(liabilities)	(8,021)	-	-	(8,021)
Long term liabilities	(131,867)	-	-	(131,867)
	148,334	-	-	148,334

**11 Related party transactions**

When required Trustees advance funds to the charity to assist in specific purchases, usually relating to equipment or similar items, to aid cashflow. The advances are repaid as quickly as possible. There was a balance owing to a trustee at 31st October 2019 which was repaid in full during the year. There were no outstanding balances at 31st October 2020.

**Moorside Cricket & Bowling Club**

**The following page does not form part of the statutory accounts**

## Moorside Cricket & Bowling Club

### INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 OCTOBER 2020

	31.10.20	31.10.19
	£	£
Voluntary income		
Donated assets transferred in	-	-
General donations	1,286	5,178
Donation from subsidiary company	-	12,950
Sponsorship	2,332	2,900
Member subscriptions including Gift Aid	9,326	9,294
	<u>12,944</u>	<u>30,322</u>
Activities for generating funds		
Gate receipts and general fundraising	-	2,770
Facility hire	264	1,559
Lottery, raffles etc	624	1,131
Bowls	707	-
Parties and entertainment	-	-
Incoming resources from charitable activities		
Grants	12,550	4,461
Bank interest	1	1
Total incoming resources	<u>27,090</u>	<u>40,244</u>
Costs of generating funds		
Insurance and admin costs	307	237
Ground expenses	3,300	2,714
Cricket expenses	6,560	9,039
Bowls expenses	2,643	3,243
Depreciation on property	2,867	2,867
Depreciation on fixtures and equipment	4,797	4,796
Depreciation on cricket equipment	-	506
Release of capital grant	(3,844)	(3,844)
Mortgage interest	1,828	1,968
Awards for All coaching	-	4,467
Accountancy	1,320	1,125
Legal and professional	28	1,425
Donations and sundry expenses	280	2,116
	<u>20,086</u>	<u>30,659</u>
Surplus/(deficit) for the year	<u>7,004</u>	<u>9,585</u>