

**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**

<b>Contents</b>	<b>Page</b>
Charity Information	1
Trustees' Report	2 – 4
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 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 3rd 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 3rd 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.

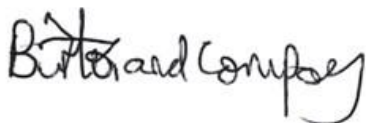
**INDEPENDENT EXAMINER'S STATEMENT**

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

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	<b>34,899</b>	<b>329,216</b>	<b>110,502</b>	<b>474,617</b>
<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	<b>18,584</b>	<b>49,166</b>	<b>59,852</b>	<b>127,602</b>
<b>Net Book Value</b>				
As at 31 October 2025	16,315	280,050	50,650	347,015
As at 1 November 2024	11,967	271,982	56,278	340,227

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

<b>4 Debtors</b>	2025 £	2024 £
Due within one year	36,344	18,744
	<u>36,344</u>	<u>18,744</u>
<b>5 Current Asset Investments</b>	2025 £	2024 £
Shares in subsidiaries	1	1
<b>6 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>
<b>7 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 event 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**

	<b>2025</b>		<b>2024</b>	
	£	£	£	£
<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		20,475		2,500
		<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	121		226	
		<b>(63,955)</b>		<b>(41,712)</b>
<b>Other Operating Income</b>				
Profit on disposal of fixed assets	-		-	
Release of Capital Grant	3,844		3,844	
		<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	11		23	
		<b>11</b>		<b>23</b>
<b>Interest payable and similar expenses</b>				
Bank loan interest and Bank Charges	3,503		1,801	
		<b>(3,503)</b>		<b>(1,801)</b>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		<b>27,420</b>		<b>14,981</b>