

BERWICK CRICKET CLUB
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

BERWICK CRICKET CLUB

BUSINESS INFORMATION

Accountants

Greaves West & Ayre
17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

Business address

Pier Fields
Berwick upon Tweed

Bankers

Bank of Scotland
61 Hide Hill (Berwick Branch)
Berwick upon Tweed
Northumberland
TD15 1EN

BERWICK CRICKET CLUB

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BERWICK CRICKET CLUB

CLIENT APPROVAL CERTIFICATE

ON THE UNAUDITED ACCOUNTS OF BERWICK CRICKET CLUB

In accordance with the engagement letter dated 15 May 2018 between myself and Greaves West & Ayre, I approve the financial statements for the year ended 30 September 2025 which comprise the Trading and Profit and Loss Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the financial statements and for providing Greaves West & Ayre with all information and explanations necessary for their compilation.

18 November 2025

BERWICK CRICKET CLUB

CHARTERED ACCOUNTANTS' REPORT TO THE PROPRIETOR ON THE UNAUDITED ACCOUNTS OF BERWICK CRICKET CLUB

In accordance with the engagement letter dated 15 May 2018, we have prepared for your approval the accounts of Berwick Cricket Club for the year, set out on pages 3 to 7 from the entity's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance/>.

This report is made solely to you, in accordance with the terms of our engagement letter dated 15 May 2018. Our work has been undertaken solely to prepare for your approval the accounts of Berwick Cricket Club and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release TECH08/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you, for our work or for this report.

You have approved the accounts for the year and have acknowledged your responsibility for them and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.

Greaves West & Ayre
Chartered Accountants
17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

18 November 2025

BERWICK CRICKET CLUB

BAR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025 £	2024 £
Bar Account		
Sales	4,507	4,511
Purchases	1,557	2,108
Gross Profit for the Year	2,950	2,403

BERWICK CRICKET CLUB

GENERAL INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	£	2025 £	£	2024 £
Income				
Gross Profit/(Loss) from Bar Account		2,950		2,403
Player subscriptions		500		180
Sponsorship, advertising etc		5,606		5,319
Players match levies		1,695		1,445
Annual dinner surplus		545		813
Seniors training levies		6		201
Contributions to building upkeep etc		400		-
Bank interest		121		159
MCC fixture day surplus		-		690
Junior training levies		226		194
One off donations, legacies and grants		2,872		4,126
All Stars income		1,062		1,531
		15,983		17,061
Administrative Expenses				
Rent	250		250	
Licences	247		169	
Rates	207		453	
Insurances	1,124		669	
Heat and light	657		500	
Repairs and maintenance	987		617	
Machine repairs etc	1,813		1,108	
Playing equipment etc	2,035		2,426	
Overseas player costs	10,115		2,019	
Bank and card charges	153		187	
Social media costs	231		188	
Affiliation, umpire fees, scorers costs etc	2,695		2,088	
Hire of sports hall	620		300	
Ground maintenance costs	1,679		2,103	
Trophies etc	122		107	
All Stars expenses	309		272	
		(23,244)		(13,456)
Balance Carried Forward				
		(7,261)		3,605

BERWICK CRICKET CLUB

GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

	£	2025 £	£	2024 £
Balance Brought Forward		(7,261)		3,605
Depreciation				
Property improvements	1,815		3,404	
Plant and machinery	7,044		7,304	
Less: Grant amortisation release	(8,634)		(10,409)	
		(225)		(299)
Operating (Loss)/Profit		(7,486)		3,306

BERWICK CRICKET CLUB

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	1		17,750		24,600
Current assets					
Stocks		600		400	
Debtors		4,575		2,369	
Prepayments		562		66	
Cash at bank and in hand		14,810		27,655	
		<u>20,547</u>		<u>30,490</u>	
Current liabilities					
Creditors		6,208		11,605	
Grant amortisation reserve		26,535		33,332	
		<u>32,743</u>		<u>44,937</u>	
Net current liabilities			(12,196)		(14,447)
Total assets less current liabilities			<u>5,554</u>		<u>10,153</u>
Capital account					
At 1 October 2024			10,153		6,847
Cash introduced from 150 Club			2,887		-
(Loss)/Profit for the year			<u>(7,486)</u>		<u>3,306</u>
			<u>5,554</u>		<u>10,153</u>

BERWICK CRICKET CLUB

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Tangible fixed assets

	Property Improvements £	Plant and Machinery £	Cricket equipment £	Crockery, Cutlery Etc. £	Total £
Cost					
At 1 October 2024	20,391	78,237	40	364	99,032
Additions	2,009	-	-	-	2,009
At 30 September 2025	22,400	78,237	40	364	101,041
Depreciation					
At 1 October 2024	15,926	58,102	40	364	74,432
Charge for the year	1,815	7,044	-	-	8,859
At 30 September 2025	17,741	65,146	40	364	83,291
Net book value					
At 30 September 2025	4,659	13,091	-	-	17,750
At 30 September 2024	4,465	20,135	-	-	24,600