

**HYTHE CRICKET & SQUASH CLUB
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
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Hythe Cricket & Squash Club
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Hythe Cricket & Squash Club
Reference and Administrative Details
For The Year Ended 30 September 2025

Trustees	Mr S Eggleston Mr P Carter Ms R Gainsford - Chair (appointed 16/07/2025) Mr T Locke Mr M Cobb Mr J Pope (resigned 19/11/2025)
Charity Number	1204650
Principal Address	Ladies Walk Hythe Kent CT21 6AX
Business	Ladies Walk Hythe Kent CT21 6AX
Independent Examiner	Daniel Payne FCCA Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge, Folkestone Kent CT18 7TQ

Hythe Cricket & Squash Club

Trustees' Report For The Year Ended 30 September 2025

The trustees present their report and the financial statements for the year ended 30 September 2025.

Objectives and Activities

Aims and Objectives

Hythe Cricket & Squash Club's primary object is to promote community participation in healthy recreation by providing facilities for cricket, football, squash and other sports. The Club aims to foster inclusivity, offering opportunities for people of all ages and abilities to engage in sporting and social activities that support physical and mental well-being.

Public Benefit

The activities described in this report provide clear public benefit by increasing access to sport and physical activity, improving physical and mental well-being, reducing social isolation, and strengthening community cohesion. Facilities and activities are open to the wider community, with many opportunities delivered at low or no cost, supported by volunteers and partnerships that enable broad and inclusive participation.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Values

The Club's core values are welcoming, sporting and inclusive. Defined by club members and community partners, these values guide decision-making and delivery, supporting the Club's vision of being at the heart of the community. A Club Code of Conduct shared with members, visitors, hirers and partners underpins these values.

Achievements and Performance

Main Achievements

Sporting Participation

The Club offered a wide range of opportunities to participate in football, cricket and squash/racketball, from taster sessions to regular training, competitions and tournaments.

Cricket participation included 126 players (33 men, 23 women and 76 under-18s). Highlights included continued growth in women's and girls' cricket, with U13 girls finishing third in Kent, the women's softball team becoming Kent Softball Festival Champions, and promotion for the Men's Saturday XI. Men's cricket also attracted over £3,000 in local sponsorship.

Squash and racketball activity engaged 172 players (120 male, 13 female and 39 U18s). The Club again partnered with Dover Racketball & Squash Club to host the Kent Coastal Racketball Tournament, attracting over 50 players. Junior squash was restructured, expanding opportunities and strengthening partnerships with local schools.

With the introduction of informal fitness and fun sessions, women and girls participated in football for the first time in the Club's history. 79 people (59 men, 20 women, and girls) participated in football, with the men's over-35s/45s group competing in an international masters football tournament.

Community Engagement

The Club continued to promote its facilities as a community resource for wellbeing. Activities included pilates, yoga and dance classes, a runners' group, Age UK exercise sessions, School Games competitions, walking football, free school PE sessions, and cricket and tea sessions in partnership with Dementia UK.

Hythe Petanque Club formally partnered with the Club, with over 50 participants regularly engaging in boules and social activities. The Club also worked with the Mayor of Hythe to support the local Youth Centre and formally partnered with Kent & Medway Talking Therapies to promote mental health support.

Plans for Future Periods

Trustees' priorities for the coming year include strengthening diversity and representation within leadership, improving communication and member engagement, assessing the feasibility of facility upgrades, and expanding staffing capacity, subject to successful grant funding.

Financial Review

Hythe Cricket & Squash Club

Trustees' Report (continued)

For The Year Ended 30 September 2025

Financial Position

Total income for the year was £839,007 and total expenditure was £218,337 resulting in a surplus/deficit of £620,670. £582,976 of this surplus is a donation from the old club to the new charity on a change of structure.

The Trustees note that the surplus reported for the year is exceptional and non-recurring. The majority of the surplus (£582,976) arose from the one-off transfer of assets and funds from the former unincorporated club to the CIO on conversion to charitable status. Excluding this structural transfer, the charity's underlying financial performance reflects normal operating activity.

The Trustees continue to focus on income generation from memberships, bar trading and facility hire, alongside careful control of operating costs.

Reserves Policy

The Trustees reviewed and updated the Reserves Policy during the year in line with Charity Commission guidance. The policy aims to maintain sufficient unrestricted reserves to support operational continuity, manage financial risk and enable short-term strategic opportunities.

At year end, the charity held unrestricted free reserves of £60,279, which is above the Trustees' target reserve range of £18,000–£30,000, representing approximately three months of core operating expenditure. The Trustees consider this level of reserves to be appropriate.

Going Concern

The Trustees believe that the charity has adequate resources to continue operating for the foreseeable future and therefore adopt the going concern basis in preparing the accounts.

Trustee Benefits and Expenses

No Trustee received any remuneration or other benefits from the charity during the year. Trustees were reimbursed for reasonable out of pocket expenses incurred in the course of carrying out their duties, in accordance with the CIO constitution.

Structure, Governance and Management

Governing Document

Hythe Cricket & Squash Club is governed by its Board of Trustees in accordance with the CIO Constitution. Trustees are collectively responsible for ensuring that the charity delivers its objects, complies with charity law and other regulations, and operates for public benefit.

Trustees meet monthly, with agendas structured around key priorities: financial sustainability, community engagement, and sporting participation. Trustees hold individual portfolios covering Finance, Community Engagement, People, Legacy, Facilities Management, Sports Development and the Chair role.

During the year, the Board appointed a Company Secretary to support governance and administration, Alison Gooding, and a new Trustee, Rachel Gainsford. One Trustee vacancy remains at year's end.

Trustee Selection Methods

Trustees are appointed and retire by rotation in accordance with the CIO constitution. At each annual general meeting, one third of Trustees retire from office and may stand for re-appointment. Trustees may serve a maximum of five consecutive terms before a minimum one year break is required. All trustees serve on a voluntary basis and receive no remuneration for their role.

**Hythe Cricket & Squash Club
Trustees' Report (continued)
For The Year Ended 30 September 2025**

Management and Staffing

During the year, the Club restructured its operational arrangements to address challenges with committee attendance and communication. A new staff position was created, and Tobie Davies was appointed as Club Administration Manager to coordinate administration and activity delivery.

The Club employs a part-time Bar Manager overseeing a small team of bar staff. Service Level Agreements are in place with self-employed groundskeepers (football and cricket seasons) and the Company Secretary. Seven coaches were paid on a sessional basis to deliver squash and football sessions. All other coaching and activities are delivered by volunteers.

Football, cricket and squash/racketball each operate volunteer Section Committees, each structured to meet the compliance requirements of its respective national governing body.

Other Information

Risk Management

The Trustees maintain and regularly review a risk register as part of the Club's financial and governance framework.

Key risks identified include financial sustainability, reliance on volunteers, the condition and suitability of facilities, and safeguarding and regulatory compliance. Mitigation measures include regular financial monitoring, diversification of income, investment in staffing capacity, adherence to safeguarding and health and safety policies, and forward planning for facilities improvement.

The Trustees maintain up to date safeguarding policies and procedures consistent with national governing body requirements and ensure that staff, coaches and volunteers working with children and adults at risk are appropriately trained and vetted.

The Trustees consider the systems and controls in place to be appropriate for managing these risks.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr P Carter

Trustee

Date

Hythe Cricket & Squash Club
Independent Examiner's Report to the Trustees of Hythe Cricket & Squash Club
For The Year Ended 30 September 2025

I report to the trustees on my examination of the accounts of Hythe Cricket & Squash Club (the Trust) for the year ended 30 September 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Daniel Payne FCCA
Date
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
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Kent
CT18 7TQ

Hythe Cricket & Squash Club
Statement of Financial Activities
For The Year Ended 30 September 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	587,090	20,872	607,962	-
Other trading activities	4	224,744	-	224,744	-
Investments	5	399	-	399	-
Other	6	5,902	-	5,902	-
		<u>818,135</u>	<u>20,872</u>	<u>839,007</u>	<u>-</u>
EXPENDITURE ON:					
Charitable activities:	8				
Hythe Cricket & Squash Club		(210,706)	(3,131)	(213,837)	-
NET INCOME		<u>607,429</u>	<u>17,741</u>	<u>625,170</u>	<u>-</u>
NET MOVEMENT IN FUNDS		<u>607,429</u>	<u>17,741</u>	<u>625,170</u>	<u>-</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		-	-	-	-
TOTAL FUNDS CARRIED FORWARD	20	<u><u>607,429</u></u>	<u><u>17,741</u></u>	<u><u>625,170</u></u>	<u><u>-</u></u>

The notes on pages 8 to 13 form part of these financial statements.

Hythe Cricket & Squash Club
Statement of Financial Position
As At 30 September 2025

				2025	2024
		Unrestricted	Restricted	Total	Total
	Notes	funds	funds	funds	funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	13	542,650	17,741	560,391	-
		542,650	17,741	560,391	-
CURRENT ASSETS					
Stocks	14	4,500	-	4,500	-
Debtors	15	11,851	-	11,851	-
Cash at bank and in hand		78,743	-	78,743	-
		95,094	-	95,094	-
Creditors: Amounts Falling Due Within One Year	16	(22,033)	-	(22,033)	-
NET CURRENT ASSETS (LIABILITIES)		73,061	-	73,061	-
TOTAL ASSETS LESS CURRENT LIABILITIES		615,711	17,741	633,452	-
Creditors: Amounts Falling Due After More Than One Year	17	(8,282)	-	(8,282)	-
NET ASSETS		607,429	17,741	625,170	-
FUNDS OF THE CHARITY					
Restricted Funds				17,741	-
Unrestricted Funds				607,429	-
TOTAL FUNDS	20			625,170	-

On behalf of the board

Mr P Carter

Trustee

Date

The notes on pages 8 to 13 form part of these financial statements.

Hythe Cricket & Squash Club
Notes to the Financial Statements
For The Year Ended 30 September 2025

1. General Information

Hythe Cricket & Squash Club is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1204650. The principal address is Ladies Walk, Hythe, Kent, CT21 6AX.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

General

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

2.3. Resources Expended

General

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2.4. 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:

Freehold	Not depreciated
Plant & Machinery	15% on reducing balance
Fixtures & Fittings	15% on reducing balance
Computer Equipment	5 years straight line

Hythe Cricket & Squash Club
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

			2025
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
Donations and gifts	2,514	-	2,514
Grants	1,600	20,872	22,472
Other	582,976	-	582,976
	<u>587,090</u>	<u>20,872</u>	<u>607,962</u>
			2024
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
Donations and gifts	-	-	-
Grants	-	-	-
Other	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

4. Income from Other Trading Activities

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Membership subscriptions	21,644	-
Sponsorships	3,312	-
Fundraising events	3,043	-
Bar sales	115,477	-
Match fees	9,253	-
Golf society income	795	-

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Hythe Cricket & Squash Club
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025

Court fees	32,983	-
Room and venue hire	35,621	-
Sports clothing and equipment sales	2,616	-
	224,744	-
	224,744	-

5. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	399	-
	399	-
	399	-

6. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Feed in tariff income	1,670	-
Telephone mast income	4,232	-
	5,902	-
	5,902	-

7. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	8,228	-
	8,228	-
	8,228	-

8. Analysis of Expenditure

		2025
	Activities undertaken directly	Support costs (see note 9)
	£	£
Hythe Cricket & Squash Club	109,103	104,734
	109,103	104,734
	109,103	104,734
		213,837

Hythe Cricket & Squash Club
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025

9. Support Costs

	2025
	Hythe Cricket & Squash Club
	£
Employee costs	17,674
Premises expenses	35,495
General administration	42,337
Depreciation	8,228
Governance costs	1,000
	<u>104,734</u>

10. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	<u>1,000</u>	<u>-</u>

11. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	64,187	-
Other pension costs	1,049	-
	<u>65,236</u>	<u>-</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

12. Average Number of Employees

Average number of employees during the year was: 6 (2024:)

13. Tangible Assets

	Land & Property				
	Freehold	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 October 2024	-	-	-	-	-
Additions	511,048	45,310	11,878	383	568,619
As at 30 September 2025	<u>511,048</u>	<u>45,310</u>	<u>11,878</u>	<u>383</u>	<u>568,619</u>
Depreciation					
As at 1 October 2024	-	-	-	-	-
Provided during the period	-	6,789	1,403	36	8,228
As at 30 September 2025	<u>-</u>	<u>6,789</u>	<u>1,403</u>	<u>36</u>	<u>8,228</u>

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Hythe Cricket & Squash Club
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025

Net Book Value

As at 30 September 2025	511,048	38,521	10,475	347	560,391
As at 1 October 2024	-	-	-	-	-

14. Stocks

	2025	2024
	£	£
Stock	4,500	-

15. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	7,951	-
Other debtors	3,900	-
	<u>11,851</u>	<u>-</u>

16. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	4,043	-
Other loans	7,427	-
Other creditors	5,677	-
Taxation and social security	2,308	-
Accruals and deferred income	2,578	-
	<u>22,033</u>	<u>-</u>

17. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Other loans	8,282	-

18. Loans

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year or on demand:		
Other loans	7,427	-
	<u>7,427</u>	<u>-</u>
	2025	2024
	£	£
Amounts falling due between one and five years:		
Other loans	8,282	-
	<u>8,282</u>	<u>-</u>

Hythe Cricket & Squash Club
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025

19. Pension Commitments

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

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £1,049 (2024: £0).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

20. Movement in Funds

	As at 1 October 2024	Income	Expenditure	As at 30 September 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	818,135	(210,706)	607,429
Restricted funds				
The Football Foundation	-	20,872	(3,131)	17,741
Total funds	-	839,007	(213,837)	625,170

21. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£
Other Expenses	172	-

Number of trustees reimbursed for expenses during the year was 2 (2024: 0)

22. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.