



Roe Green Cricket Club Limited

(A charitable company limited by guarantee)

Trustees' Annual Report

For the year ended 30 September 2025

Charity registration number: 1208821

Company registration number: 15495587

The trustees, who are also the directors of Roe Green Cricket Club Limited for the purposes of company law, present their Trustees' Annual Report and the financial statements of the charity for the year ended 30 September 2025. The report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP FRS 102) and the Companies Act 2006.

1. Reference and administrative information

Charity registration number	1208821
Company registration number	15495587
Reporting period	1 October 2024 to 30 September 2025
Registered office	Tower House 269 Walmersley Road Bury, Lancashire BL9 6NX
Principal operating address	Greenleach Lane, Worsley, Manchester M28 2QW
Trustees / directors who served during the year	R D Prill (Chairman from January 2026) J Needham (Chairman until December 2025) P G Nicol
Independent examiner	Lee Sugden ICAEW Horsfield & Smith Tower House, 269 Walmersley Road Bury, Lancashire, BL9 6NX

2. Structure, governance and management

Roe Green Cricket Club Limited is a charitable company limited by guarantee. It was incorporated on 16 February 2024 and is governed by its memorandum and articles of association.

Trustees are appointed in accordance with the articles of association. At the first annual general meeting all directors retire and may offer themselves for re-election. At each subsequent annual general meeting one-third of the directors retire by rotation.

Governance changes during the year. In December 2025, J Needham stepped down as Chairman and R D Prill was appointed as Chairman at the January 2026 AGM. J Needham continues to serve as a trustee. There were no other changes to the composition of the board during the year.

Related entities. The charity has a wholly-owned trading subsidiary, Roe Green Cricket Club (1881) Limited (company number 15505993), which operates the bar and events activities of the club at the Greenleach Lane premises. The taxable profits of the trading subsidiary are gifted to the charity under corporate Gift Aid, with any payment due being made within nine months of the subsidiary's year end. During the year the charity received £35,727 from the trading subsidiary (prior period: £98,705).

3. Objectives and activities

The charity's object, as set out in its governing document, is:

"The promotion of community participation in healthy recreation for the public benefit in Salford and the surrounding area, particularly by the provision of facilities for playing cricket."

During the year, the charity provided and maintained facilities for playing cricket and supported senior, junior, women's and girls' cricket. It delivered coaching, training and competitive cricket, ran a free community café, engaged with local schools and community groups, and encouraged wider participation from the local community.

Public benefit. The trustees have had regard to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and activities and when planning for future activities. The charity's activities directly further its charitable object: cricket, coaching and community recreation are open to members of the public in the local area and no beneficiary is excluded on the basis of ability to pay. Membership fees are set at levels intended to support participation and the community café is provided at no cost to attendees.

4. Achievements and performance

During the year, the charity continued to operate and develop cricket and recreational facilities for the benefit of the local community.

Cricket. The charity supported four senior men's teams, a women's team and mixed junior teams from Under 9s through to Under 15s. Its All Stars programme for younger children remains one of the busiest and most sought-after in the area and was delivered through a combination of volunteer adult coaches supported by members of the U15s team. The women's team enjoyed notable success, winning the indoor softball league for two consecutive years and the outdoor summer league in 2025.

Facilities investment. The charity invested £84,066 in tangible fixed assets during the year, including £80,966 relating to land and buildings and £3,100 relating to equipment. The principal component of this investment was the completion of the Tyldesley Suite, a new lounge area for the use of members and the wider community. The suite was formally opened by Michael Vaughan OBE in October 2025. It carries the Tyldesley name in recognition of the club's long-standing association with the Tyldesley brothers (J T and Ernest), who grew up in Roe Green, played for and captained the club, and went on to represent Lancashire and England.

Land and buildings transfer. During the year, the trustees progressed the transfer of the land and buildings from the former unincorporated club to the charity. HMRC has confirmed that the transfer can be effected with no Capital Gains Tax implications. Butcher Barlow LLP has been instructed to complete the conveyancing. It is the intention that the charity will hold and maintain all of the land and buildings pertaining to healthy recreational activities. The process of transferring the assets is expected to complete during 2026.

Community engagement. A weekly community café was established in May 2025 and regularly attracts over 40 members of the community, including a veterans' group. The café is

fully funded by the charity at no cost to attendees and is grateful to the support of the volunteers in running it through its affiliation with Roe Green and Beesley Green Community Association (RGBGCA)

RGBGCA Committee meet on a regular basis at the Cricket Club.

A Community Book Club was started during the year and meets in the Tyldesley Lounge monthly.

The partnership with Chatsworth Futures continued in the year providing an opportunity for pupils with Chatsworth Futures to develop their horticultural skills through the provision of potted plants and hanging baskets.

During the year the charity also made small charitable donations, including £300 to Opening Up Mental Health (whose logo is displayed on the senior playing shirts) and £500 to Roe Green & Beesley Green Residents Association. Positive links have been established with local primary schools including St Mark's and Ellenbrook Primary and a community partnership is being developed with Roe Green Football Club.

Bonfire Night & Music Festival. Through its trading subsidiary, the Cricket Club delivered its annual Bonfire Night held in November 2024 (first held in 2007) and the Adored music festival held in August 2025. These remain the largest fundraising events of the year and continue to be important community occasions, attracting several thousand attendees from the surrounding area.

Safeguarding. The charity has a nominated Safeguarding Officer and has adopted the England and Wales Cricket Board (ECB) safeguarding policy. All coaches and volunteers in roles requiring DBS clearance are vetted and the club participates in the ECB Safe Hands programme, holding Clubmark status. Safeguarding is a standing agenda item at committee meetings.

Volunteers. The charity's activities are almost entirely delivered by a team of volunteers. During the year the trustees undertook a detailed review of volunteer Committee Member contribution across the club, drawing on individual responses from role holders. On the basis of that review, the trustees estimate that the club received approximately 5,100 hours of volunteer time across 17 identified role holders during the year. Volunteer roles span governance, financial administration, ground maintenance, coaching, team management, safeguarding, community engagement, bar and events, youth cricket and social activities. The trustees record their thanks to all volunteers for the time they contribute to the club. A wider review of Volunteering will be undertaken in 2026.

5. Financial review

Results for the year. Total income for the year was £132,048 (prior period: £101,515) and total expenditure was £51,673 (prior period: £33,486), producing net income of £80,375 (prior period: £68,029). Total funds at 30 September 2025 were £148,404 (prior period: £68,029) and were wholly unrestricted.

Comparability with the prior period. The comparative figures relate to the charity's first accounting period, which ran from incorporation on 16 February 2024 to 30 September 2024 (approximately 7½ months). The current period is a full 12-month year, and prior period figures should be read with this in mind.

Income. The charity's income comprised donations and legacies (£86,872, including a substantial legacy from the estate of a former member), membership subscriptions and other cricket-related income (£9,449), and financial support gifted from the trading subsidiary (£35,727).

Expenditure. Total expenditure of £51,673 comprised expenditure on charitable activities of £42,001, including cricketing activities (£35,003), staff costs (£5,060) and governance costs (£1,938), together with depreciation of £9,672.

Financial position. At 30 September 2025 the charity held tangible fixed assets of £169,604 (prior period: £95,210), reflecting the Tyldesley Suite investment and equipment additions in the year. Current assets stood at £11,713 and current liabilities at £32,271, resulting in net current liabilities of £20,558. A further amount of £641 is due to a group undertaking after more than one year.

The trustees consider the charity to be a going concern. Membership provides a regular annual income stream, and the trading subsidiary continues to support the charity through gifted profits and by funding the maintenance of the facilities.

6. Plans for future periods

The trustees have identified the following priorities for the periods ahead:

- Completion of the land and buildings transfer from the former unincorporated club to the charity during 2026.
- Development of the club's girls' section to a level capable of supporting hardball cricket, with a target date of 2028.
- Establishment of a women's hardball team by 2028.
- Development of a homegrown player pathway such that both the 1st and 2nd XI are majority homegrown by 2030.
- Completion of the ECB Premier League accreditation requirements for the girls' section by the ECB deadline of 31 October 2026.
- Continued development of grant-funded facility improvements, including improvements to the outfield and square.

7. Reserves policy

The trustees have considered the charity's need for reserves to meet unexpected expenditure, seasonal variations in income and essential repair and maintenance costs.

At 30 September 2025, the charity held total unrestricted funds of £148,404. These funds are represented principally by tangible fixed assets of £169,604 used in delivering the charity's

activities. After excluding fixed assets and amounts due after more than one year, the charity had negative free reserves of approximately £21,200 at the year end.

The trustees recognise the need to build the charity's freely available reserves and intend to do so through operating surpluses, fundraising, donations and continued gifted profits from the trading subsidiary.

The trustees will review the reserves position and this policy annually.

8. Principal risks and uncertainties

The trustees have considered the principal risks facing the charity. The most significant identified risks are:

- **Dependence on volunteers** — the charity's activities rely heavily on a relatively small group of volunteers. Loss of key volunteers, particularly in finance, ground maintenance and safeguarding roles, could disrupt operations.
- **Concentration of governance and financial responsibility** — the trustees recognise that the Chairman and Treasurer roles are currently held by the same individual. The board is reviewing this concentration as part of its wider governance policy suite.
- **Safeguarding and health and safety** — the charity's youth and community activities carry inherent safeguarding and health and safety obligations. These are managed through adopted policies, DBS checks, and risk assessments.
- **Facilities and ground condition** — unexpected damage, weather-related loss of income and essential repair costs could all affect the charity's financial position.
- **Financial control risks** — managed through documented financial controls, dual authorisation of significant payments, independent examination and trustee oversight.

9. Serious incident reporting

The trustees confirm that there were no matters during the reporting period which required a serious incident report to be made to the Charity Commission.

10. Statement of trustees' responsibilities

The trustees (who are also the directors of Roe Green Cricket Club Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and the Charities SORP (FRS 102).

Company law 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 charitable company and of its incoming resources and application of resources for that period. In preparing these financial statements the trustees are required to:

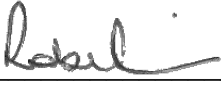
- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements 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 enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

11. Approval

This Trustees' Annual Report was approved by the board of trustees and signed on its behalf by:

Signature:  _____

Name: R D Prill

Position: Chairman and Trustee

Date: 28/07/2026

Company registration number: 15495587

Charity registration number: 1208821

ROE GREEN CRICKET CLUB LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6 to 7
Balance Sheet	8
Notes to the Financial Statements	9 to 18

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	R D Prill
	J Needham
	PG Nicol
Charity Registration Number	1208821
Company Registration Number	15495587
Registered Office	The charity is incorporated in England.
	Tower House
	269 Walmersley Road
	Bury
	Lancashire
Independent Examiner	BL9 6NX
	Horsfield & Smith
	Independent Examiner
	Tower House
	269 Walmersley Road
	Bury
	Lancashire
	BL9 6NX

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 September 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	R D Prill
	J Needham
	PG Nicol

Objectives and activities

Objects and aims

The promotion of community participation in healthy recreation for the public benefit in Salford and the surrounding area, particularly by the provision of facilities for playing cricket.

Public benefit

We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing our aims and objectives and in planning for our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The organisation is a charitable company incorporated on 16 February 2024.

The company was established under a memorandum of association which establishes the objects and powers and is governed under its articles of association.

Recruitment and appointment of trustees

At the first annual general meeting all directors must retire and may offer themselves for re-election. At each subsequent meeting one third are required to resign by rotation.

TRUSTEES' REPORT

Achievements and performance

During the year, the charity has made enhancements to the land and buildings of Roe Green Cricket Club with a new Tyldesley Suite. It is the intention that the charity will hold and maintain all of the land and buildings pertaining to health recreational activities but the process of transferring the assets has been delayed until 2026 due to legal reasons.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's cashflow risk is its ability to meet its expense requirements as they fall due. Membership provides a regular income and the maintenance of the facilities is funded by the trading subsidiary.

Credit risk

The Charity's principal financial assets are bank balances and cash, and other receivables. The charity's primary credit risk is attributable to its receivables. An allowance for impairment is made where there is an identifiable loss as a result of a going concern risk in that company that would evidence a reduction in the recoverability.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Reputational risk

In accordance with current best practice, the charity maintains various registers to enable it to monitor performance and compliance.

TRUSTEES' REPORT

Statement of trustees' responsibilities

The trustees (who are also the directors of Roe Green Cricket Club Limited for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 26 June 2026 and signed on its behalf by:



.....
R D Prill
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROE GREEN

CRICKET CLUB LIMITED ('THE COMPANY')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2025.

Responsibilities and basis of report

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

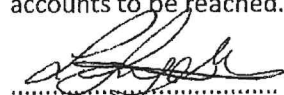
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Roe Green Cricket Club Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Lee Sugden
Independent Examiner
ICAEW

Tower House, 269 Walmersley Road, Bury, Lancashire
BL9 6NX

26 June 2026

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	86,872	86,872
Other trading activities	4	9,449	9,449
Other income	5	35,727	35,727
Total income		132,048	132,048
Expenditure on:			
Charitable activities	6	(42,001)	(42,001)
Other expenditure	7	(9,672)	(9,672)
Total expenditure		(51,673)	(51,673)
Net income		80,375	80,375
Net movement in funds		80,375	80,375
Reconciliation of funds			
Total funds brought forward		68,029	68,029
Total funds carried forward	17	148,404	148,404
		Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Other trading activities	4	2,810	2,810
Other income	5	98,705	98,705
Total income		101,515	101,515
Expenditure on:			
Charitable activities	6	(33,486)	(33,486)
Total expenditure		(33,486)	(33,486)
Net income		68,029	68,029
Net movement in funds		68,029	68,029
Reconciliation of funds			
Total funds carried forward	17	68,029	68,029

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)**

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 17.

BALANCE SHEET
AS AT 30 SEPTEMBER 2025
(REGISTRATION NUMBER: 15495587)

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	169,604	95,210
Current assets			
Debtors	13	599	19
Cash at bank and in hand	14	11,114	319
		11,713	338
Creditors: Amounts falling due within one year	15	(32,271)	(27,519)
Net current liabilities		(20,558)	(27,181)
Total assets less current liabilities		149,046	68,029
Creditors: Amounts falling due after more than one year	16	(641)	-
Net assets		148,405	68,029
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		148,405	68,029
Total funds	17	148,405	68,029

For the financial year ending 30 September 2025 the charity 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on 26 June 2026 and signed on their behalf by:



R D Prill
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Roe Green Cricket Club Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

Asset class	Depreciation method and rate
Land and buildings	10 to 50 years straight line

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Basic financial assets and liabilities are initially measured at transaction price, unless the arrangement constitutes a financing transaction.

If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future cashflows discounted at a market rate of interest. Such instruments are subsequently measured at amortised cost using the effective interest method.

Other financial assets and liabilities that are not basic financial instruments are initially measured at fair value, which is normally the transaction price. Such instruments are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except where the fair values cannot be measured reliably the instrument is measured at cost less impairment.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

3 Income from donations and legacies

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Unrestricted funds General £	Total funds £
Donations and legacies; Donations from individuals	86,872	86,872
Total for period ended 30 September 2025	86,872	86,872

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Membership subscriptions	6,683	6,683
Other income from other trading activities	2,766	2,766
Total for period ended 30 September 2025	9,449	9,449
Total for period ended 30 September 2024	2,810	2,810

5 Other income

	Unrestricted funds General £	Total funds £
Income from trading subsidiary	35,727	35,727
Total for period ended 30 September 2025	35,727	35,727
Total for period ended 30 September 2024	98,705	98,705

6 Expenditure on charitable activities

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Note	Unrestricted funds General £	Total funds £
Cricketing Activities		35,003	35,003
Staff costs		5,060	5,060
Governance costs	8	1,938	1,938
Total for period ended 30 September 2025		<u>42,001</u>	<u>42,001</u>
Total for period ended 30 September 2024		<u>33,486</u>	<u>33,486</u>

7 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		9,672	9,672
Total for period ended 30 September 2025		<u>9,672</u>	<u>9,672</u>

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit & Accountancy fees	1,938	1,938
Total for period ended 30 September 2025	<u>1,938</u>	<u>1,938</u>
Total for period ended 30 September 2024	<u>4,000</u>	<u>4,000</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	<u>5,060</u>	<u>20,289</u>

No employee received emoluments of more than £60,000 during the year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2024	95,210	-	95,210
Additions	<u>80,966</u>	<u>3,100</u>	<u>84,066</u>
At 30 September 2025	<u>176,176</u>	<u>3,100</u>	<u>179,276</u>
Depreciation			
Charge for the year	<u>9,620</u>	<u>52</u>	<u>9,672</u>
At 30 September 2025	<u>9,620</u>	<u>52</u>	<u>9,672</u>
Net book value			
At 30 September 2025	<u>166,556</u>	<u>3,048</u>	<u>169,604</u>
At 30 September 2024	<u>95,210</u>	<u>-</u>	<u>95,210</u>

13 Debtors

	2025 £	2024 £
VAT recoverable	<u>598</u>	<u>19</u>

14 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>11,114</u>	<u>319</u>

15 Creditors: amounts falling due within one year

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	2025	2024
	£	£
Trade creditors	459	2,712
Other creditors	18,202	20,047
Accruals	13,610	4,760
	<u>32,271</u>	<u>27,519</u>

16 Creditors: amounts falling due after one year

	2025
	£
Due to group undertakings	<u>641</u>

17 Funds

	Balance at 1 October 2024	Incoming resources	Resources expended	Balance at 30 September 2025
	£	£	£	£
Unrestricted funds				
General	<u>68,029</u>	<u>132,048</u>	<u>(51,673)</u>	<u>148,404</u>

	Incoming resources	Resources expended	Balance at 30 September 2024
	£	£	£
Unrestricted funds			
General	<u>101,515</u>	<u>(33,486)</u>	<u>68,029</u>

18 Analysis of net assets between funds

	Unrestricted funds General	Total funds at 30 September 2025
	£	£
Tangible fixed assets	169,604	169,604
Current assets	11,712	11,712
Current liabilities	(32,271)	(32,271)
Creditors over 1 year	<u>(641)</u>	<u>(641)</u>
Total net assets	<u>148,404</u>	<u>148,404</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Unrestricted funds General £	Total funds at 30 September 2024 £
Tangible fixed assets	95,210	95,210
Current assets	338	338
Current liabilities	(27,519)	(27,519)
Total net assets	68,029	68,029

**STATEMENT OF FINANCIAL ACTIVITIES BY FUND FOR THE YEAR ENDED 30
SEPTEMBER 2025**

Unrestricted Funds		
	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	86,872	-
Other trading activities	9,449	2,810
Other income	35,727	98,705
Total income	132,048	101,515
Expenditure on:		
Charitable activities	(42,001)	(33,486)
Other expenditure	(9,672)	-
Total expenditure	(51,673)	(33,486)
Net income	80,375	68,029
Net movement in funds	80,375	68,029
Reconciliation of funds		
Total funds brought forward	68,029	-
Total funds carried forward	148,404	68,029

This page does not form part of the statutory financial statements.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30
SEPTEMBER 2025**

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	86,872	-
Other trading activities (analysed below)	9,449	2,810
Other income (analysed below)	<u>35,727</u>	<u>98,705</u>
Total income	<u>132,048</u>	<u>101,515</u>
Expenditure on:		
Charitable activities (analysed below)	(42,001)	(33,486)
Other expenditure (analysed below)	<u>(9,672)</u>	<u>-</u>
Total expenditure	<u>(51,673)</u>	<u>(33,486)</u>
Net income	<u>80,375</u>	<u>68,029</u>
Net movement in funds	80,375	68,029
Reconciliation of funds		
Total funds brought forward	<u>68,029</u>	<u>-</u>
Total funds carried forward	<u><u>148,404</u></u>	<u><u>68,029</u></u>

This page does not form part of the statutory financial statements.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30
SEPTEMBER 2025**

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Donations	86,872	-
	<u>86,872</u>	<u>-</u>
<i>Other trading activities</i>		
Full Membership	2,606	1,470
Other Revenue	2,766	-
Youth & Ladies Subscriptions	4,077	1,340
	<u>9,449</u>	<u>2,810</u>
<i>Other income</i>		
Donations from Subsidiary	35,727	98,705
	<u>35,727</u>	<u>98,705</u>
<i>Charitable activities</i>		
Legal & Professional Fees	-	(1,000)
IT Software & Consumables	-	(56)
Bank Fees	(94)	(1)
Refreshments	(2,582)	(1,517)
League Costs	(310)	(95)
Playing Equipment	(5,750)	(545)
Sundry Expenses	(790)	-
Repairs & Maintenance	(2,226)	(727)
Ground Expenses	(22,706)	(5,256)
Wages	(5,060)	(20,289)
Donations	(545)	-
Audit & Accountancy fees	(1,938)	(4,000)
	<u>(42,001)</u>	<u>(33,486)</u>
<i>Other expenditure</i>		
Depreciation	(9,672)	-
	<u>(9,672)</u>	<u>-</u>

This page does not form part of the statutory financial statements.

Company registration number: 15495587

Charity registration number: 1208821

ROE GREEN CRICKET CLUB LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6 to 7
Balance Sheet	8
Notes to the Financial Statements	9 to 18

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	R D Prill
	J Needham
	PG Nicol
Charity Registration Number	1208821
Company Registration Number	15495587
Registered Office	The charity is incorporated in England.
	Tower House
	269 Walmersley Road
	Bury
	Lancashire
Independent Examiner	BL9 6NX
	Horsfield & Smith
	Independent Examiner
	Tower House
	269 Walmersley Road
	Bury
	Lancashire
	BL9 6NX

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 September 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	R D Prill
	J Needham
	PG Nicol

Objectives and activities

Objects and aims

The promotion of community participation in healthy recreation for the public benefit in Salford and the surrounding area, particularly by the provision of facilities for playing cricket.

Public benefit

We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing our aims and objectives and in planning for our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The organisation is a charitable company incorporated on 16 February 2024.

The company was established under a memorandum of association which establishes the objects and powers and is governed under its articles of association.

Recruitment and appointment of trustees

At the first annual general meeting all directors must retire and may offer themselves for re-election. At each subsequent meeting one third are required to resign by rotation.

TRUSTEES' REPORT

Achievements and performance

During the year, the charity has made enhancements to the land and buildings of Roe Green Cricket Club with a new Tyldesley Suite. It is the intention that the charity will hold and maintain all of the land and buildings pertaining to health recreational activities but the process of transferring the assets has been delayed until 2026 due to legal reasons.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's cashflow risk is its ability to meet its expense requirements as they fall due. Membership provides a regular income and the maintenance of the facilities is funded by the trading subsidiary.

Credit risk

The Charity's principal financial assets are bank balances and cash, and other receivables. The charity's primary credit risk is attributable to its receivables. An allowance for impairment is made where there is an identifiable loss as a result of a going concern risk in that company that would evidence a reduction in the recoverability.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Reputational risk

In accordance with current best practice, the charity maintains various registers to enable it to monitor performance and compliance.

TRUSTEES' REPORT

Statement of trustees' responsibilities

The trustees (who are also the directors of Roe Green Cricket Club Limited for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 26 June 2026 and signed on its behalf by:



.....
R D Prill
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROE GREEN

CRICKET CLUB LIMITED ('THE COMPANY')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2025.

Responsibilities and basis of report

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

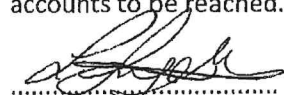
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Roe Green Cricket Club Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Lee Sugden
Independent Examiner
ICAEW

Tower House, 269 Walmersley Road, Bury, Lancashire
BL9 6NX

26 June 2026

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	86,872	86,872
Other trading activities	4	9,449	9,449
Other income	5	35,727	35,727
Total income		132,048	132,048
Expenditure on:			
Charitable activities	6	(42,001)	(42,001)
Other expenditure	7	(9,672)	(9,672)
Total expenditure		(51,673)	(51,673)
Net income		80,375	80,375
Net movement in funds		80,375	80,375
Reconciliation of funds			
Total funds brought forward		68,029	68,029
Total funds carried forward	17	148,404	148,404
	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Other trading activities	4	2,810	2,810
Other income	5	98,705	98,705
Total income		101,515	101,515
Expenditure on:			
Charitable activities	6	(33,486)	(33,486)
Total expenditure		(33,486)	(33,486)
Net income		68,029	68,029
Net movement in funds		68,029	68,029
Reconciliation of funds			
Total funds carried forward	17	68,029	68,029

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)**

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 17.

BALANCE SHEET
AS AT 30 SEPTEMBER 2025
(REGISTRATION NUMBER: 15495587)

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	169,604	95,210
Current assets			
Debtors	13	599	19
Cash at bank and in hand	14	11,114	319
		11,713	338
Creditors: Amounts falling due within one year	15	(32,271)	(27,519)
Net current liabilities		(20,558)	(27,181)
Total assets less current liabilities		149,046	68,029
Creditors: Amounts falling due after more than one year	16	(641)	-
Net assets		148,405	68,029
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		148,405	68,029
Total funds	17	148,405	68,029

For the financial year ending 30 September 2025 the charity 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on 26 June 2026 and signed on their behalf by:



R D Prill
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Roe Green Cricket Club Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

Asset class	Depreciation method and rate
Land and buildings	10 to 50 years straight line

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Basic financial assets and liabilities are initially measured at transaction price, unless the arrangement constitutes a financing transaction.

If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future cashflows discounted at a market rate of interest. Such instruments are subsequently measured at amortised cost using the effective interest method.

Other financial assets and liabilities that are not basic financial instruments are initially measured at fair value, which is normally the transaction price. Such instruments are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except where the fair values cannot be measured reliably the instrument is measured at cost less impairment.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

3 Income from donations and legacies

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Unrestricted funds General £	Total funds £
Donations and legacies; Donations from individuals	86,872	86,872
Total for period ended 30 September 2025	86,872	86,872

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Membership subscriptions	6,683	6,683
Other income from other trading activities	2,766	2,766
Total for period ended 30 September 2025	9,449	9,449
Total for period ended 30 September 2024	2,810	2,810

5 Other income

	Unrestricted funds General £	Total funds £
Income from trading subsidiary	35,727	35,727
Total for period ended 30 September 2025	35,727	35,727
Total for period ended 30 September 2024	98,705	98,705

6 Expenditure on charitable activities

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Note	Unrestricted funds General £	Total funds £
Cricketing Activities		35,003	35,003
Staff costs		5,060	5,060
Governance costs	8	1,938	1,938
Total for period ended 30 September 2025		<u>42,001</u>	<u>42,001</u>
Total for period ended 30 September 2024		<u>33,486</u>	<u>33,486</u>

7 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		9,672	9,672
Total for period ended 30 September 2025		<u>9,672</u>	<u>9,672</u>

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit & Accountancy fees	1,938	1,938
Total for period ended 30 September 2025	<u>1,938</u>	<u>1,938</u>
Total for period ended 30 September 2024	<u>4,000</u>	<u>4,000</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	<u>5,060</u>	<u>20,289</u>

No employee received emoluments of more than £60,000 during the year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2024	95,210	-	95,210
Additions	80,966	3,100	84,066
At 30 September 2025	176,176	3,100	179,276
Depreciation			
Charge for the year	9,620	52	9,672
At 30 September 2025	9,620	52	9,672
Net book value			
At 30 September 2025	166,556	3,048	169,604
At 30 September 2024	95,210	-	95,210

13 Debtors

	2025 £	2024 £
VAT recoverable	598	19

14 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	11,114	319

15 Creditors: amounts falling due within one year

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	2025	2024
	£	£
Trade creditors	459	2,712
Other creditors	18,202	20,047
Accruals	13,610	4,760
	<u>32,271</u>	<u>27,519</u>

16 Creditors: amounts falling due after one year

	2025
	£
Due to group undertakings	<u>641</u>

17 Funds

	Balance at 1 October 2024	Incoming resources	Resources expended	Balance at 30 September 2025
	£	£	£	£
Unrestricted funds				
General	<u>68,029</u>	<u>132,048</u>	<u>(51,673)</u>	<u>148,404</u>

	Incoming resources	Resources expended	Balance at 30 September 2024
	£	£	£
Unrestricted funds			
General	<u>101,515</u>	<u>(33,486)</u>	<u>68,029</u>

18 Analysis of net assets between funds

	Unrestricted funds General	Total funds at 30 September 2025
	£	£
Tangible fixed assets	169,604	169,604
Current assets	11,712	11,712
Current liabilities	(32,271)	(32,271)
Creditors over 1 year	<u>(641)</u>	<u>(641)</u>
Total net assets	<u>148,404</u>	<u>148,404</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Unrestricted funds General £	Total funds at 30 September 2024 £
Tangible fixed assets	95,210	95,210
Current assets	338	338
Current liabilities	(27,519)	(27,519)
Total net assets	68,029	68,029

**STATEMENT OF FINANCIAL ACTIVITIES BY FUND FOR THE YEAR ENDED 30
SEPTEMBER 2025**

Unrestricted Funds		
	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	86,872	-
Other trading activities	9,449	2,810
Other income	35,727	98,705
Total income	132,048	101,515
Expenditure on:		
Charitable activities	(42,001)	(33,486)
Other expenditure	(9,672)	-
Total expenditure	(51,673)	(33,486)
Net income	80,375	68,029
Net movement in funds	80,375	68,029
Reconciliation of funds		
Total funds brought forward	68,029	-
Total funds carried forward	148,404	68,029

This page does not form part of the statutory financial statements.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30
SEPTEMBER 2025**

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	86,872	-
Other trading activities (analysed below)	9,449	2,810
Other income (analysed below)	<u>35,727</u>	<u>98,705</u>
Total income	<u>132,048</u>	<u>101,515</u>
Expenditure on:		
Charitable activities (analysed below)	(42,001)	(33,486)
Other expenditure (analysed below)	<u>(9,672)</u>	<u>-</u>
Total expenditure	<u>(51,673)</u>	<u>(33,486)</u>
Net income	<u>80,375</u>	<u>68,029</u>
Net movement in funds	80,375	68,029
Reconciliation of funds		
Total funds brought forward	<u>68,029</u>	<u>-</u>
Total funds carried forward	<u><u>148,404</u></u>	<u><u>68,029</u></u>

This page does not form part of the statutory financial statements.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30
SEPTEMBER 2025**

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Donations	86,872	-
	<u>86,872</u>	<u>-</u>
<i>Other trading activities</i>		
Full Membership	2,606	1,470
Other Revenue	2,766	-
Youth & Ladies Subscriptions	4,077	1,340
	<u>9,449</u>	<u>2,810</u>
<i>Other income</i>		
Donations from Subsidiary	35,727	98,705
	<u>35,727</u>	<u>98,705</u>
<i>Charitable activities</i>		
Legal & Professional Fees	-	(1,000)
IT Software & Consumables	-	(56)
Bank Fees	(94)	(1)
Refreshments	(2,582)	(1,517)
League Costs	(310)	(95)
Playing Equipment	(5,750)	(545)
Sundry Expenses	(790)	-
Repairs & Maintenance	(2,226)	(727)
Ground Expenses	(22,706)	(5,256)
Wages	(5,060)	(20,289)
Donations	(545)	-
Audit & Accountancy fees	(1,938)	(4,000)
	<u>(42,001)</u>	<u>(33,486)</u>
<i>Other expenditure</i>		
Depreciation	(9,672)	-
	<u>(9,672)</u>	<u>-</u>

This page does not form part of the statutory financial statements.