



St Michaels Cricket Club

Est. 1962

Annual Report and Financial Statements



Scottish Charity No SC042178

For the year ending 30 September 2025



Trustees' Annual Report

For the Year Ended 30 September 2025

The trustees have pleasure in presenting their annual report together with the financial statements and the independent examiner's report for the year ended 30 September 2025.

Reference & Administrative Information

Charity Name

St Michaels Cricket Club

Charity No

SC042178

Address

c/o Mr Kenny Bowie, Shaw Cottage, Racks Dumfries DG1 4PU

Current Trustees

Sandy McNay

Chair

Kieron Moore

Charity Secretary

Kenny Bowie

Treasurer

Reece McNay

Club & Minute Secretary

David Fallas

Head Coach

No - Other Trustees who served during the year

Structure Governance & Management

Constitution

The Charity is an unincorporated association. It is governed by its constitution which was adopted on 14th November 2010. The Club was granted charitable status by OSCR on 18th March 2011.

Appointment of Trustees

The management committee, which meets on a bi-monthly basis, are a mixture of the charity's trustees and club captains. Membership of the management committee is open to all members, parents and guardians of children in the Club.

Trustees are elected at the Annual General Meeting which is normally held in November each year. Under the constitution, there must be a minimum of three and not more than nine elected trustees. The trustees may co-opt a further three trustees if they consider it would be in the interests of the Club to do so.

Management

The trustees are responsible for the strategic direction and governance of the Club, whilst day-to-day running is delegated to the Team Captains, their assistant captains and coaches. All staff of the club are volunteers and as such no salaries are paid. The Team Captains attend the monthly trustee meetings to discuss progress and development.

1st Team Captain

Reece McNay

Midweek Captain

John Harrowman

The trustees are particularly aware of their responsibilities for Health and Safety, especially for the children. In addition to comprehensive insurance, our staff and volunteers all have disclosures under the Protection of Vulnerable Groups (PVG) Scheme.



Objectives & Activities

Charitable Purposes

To promote cricket as a mass participation sport and make it fun, safe and accessible for all those who wish to play regardless of age, sex, creed, colour, physical ability.

Activities

To provide cricket coaching, training and playing facilities to all sections of the community for all those who wish to play regardless of age, sex, creed, colour, physical ability or financial status.

To play a leading part towards the long-term development and longevity of the game of cricket in the Dumfries and Galloway area of Scotland particularly through coaching in local primary and secondary schools (where association funds allow).

Achievements and Performance

At our annual AGM our chairman reported that the season ended with mixed results against some very good competition. Playing in the WDCU Premiership League 3 ensured we played against some fierce and determined competitors. Weather was also a success factor last year with only one call off due to rain. Player availability throughout the year meant that we had enough players to meet Saturday competitive games and midweek for our less experienced players.

We kicked off the 2025 season with our annual training outdoor net sessions at Kingholm Park, and since the weather glorious weather in March/April meant these sessions were beneficial and well attended.

A full complement of cricket was played, and we enjoyed travelling within the West of Scotland returning to play in WDCU Premiership 3 League.

Coaching was well attended on Friday nights for our Juniors and then Tuesdays and Fridays for our Senior Players. We also ran under 12s training session on Friday nights.

We acknowledge and pay particular thanks to the core members within the club who maintained the cricket square and outfield and to those members who helped financially with continuing to pay their subscriptions despite not having the usual compliment of cricket.

Our up and coming young players enjoyed playing in the Dumfries midweek league, although greatly reduced from per pandemic still six played on Wednesdays throughout the season.

2026 and future proposals

Following our return to the Western District Cricket Union this year and enjoying playing away games in around the central belt of Scotland, we have increased player numbers and have entered a second 11 team into the WDCU Championship League 3. We look forward to securing our place in 2026 season and promotion to league 2 and will use the opportunity for the higher level of cricket to secure additional experienced players.

Celebrating all that we do and promoting the club would be our focus to drive up the interest in cricket in 2026 season. We have successfully promoted video footage from our training sessions and would promote this through our Head of Social Media post.

We also promote a professional image to our facilities through our new electronic scoreboard and Joggle-box camera to catch all the action on the field.



Financial Review

Our main source of funding is through support from local business, membership subscriptions and playing fees from our competitive cricket. This year we launched our player sponsorship which has increased available resources.

In addition, we rely on the generosity of our members to provide reserves to fund essential day to day maintenance activities.

We have been successful in receiving grants awards to help improve and modernise our facilities and equipment at Kingholm. We have been able to purchase a Frogbox, electronic scoreboard and full players kits to help grow our membership and reach.

Receipts were £15,769 (2024: £9,207), which is slightly increased from previous years. Payments for the year were £14,294 (2024: £7,257).

The 2024/25 season has shown a healthy profit for the year, £1,475 (2024: £1951) with all club activities maintained. We see the effect of rising costs and we acknowledge the support of our sponsors and membership for their additional contributions. We also have a heavy reliance on as much work around the ground being undertaken by club members.

Reserves Policy

The trustees' policy is to maintain reserves at around 9 - 10 months of normal running costs in order to meet commitments and to cover any unexpected expenditure. In the winter months there is no cricket being played however we still require to contribute towards the running of the Pavilion. Reserves at the end of the year were £4,803 (2024: £3,328). We continue to work to achieve our policy objective, but as a result of increased expenditure we have to continue to strive to achieve this.

Plans for Future Periods

The trustees intend to continue and develop the service that the Club provides. The level of expenditure required going forward is greater and the club will strive to become self-sufficient and live off monies received from carrying out its activities and fundraising.

Our focus is to determine grant foundations to allow us to continue our coaching programme.

I also acknowledge the services of Thomas McC Riddet Ba Ca, Director, Donneers Limited who provide the services of reviewing and approving our accounts.

Approved by the trustees on 29th June 2026

(date)

and signed on their behalf by: Kenny Bowie

Kenny Bowie
Treasurer



Independent Examiner's Report For the Year Ended 30 September 2025

Independent Examiner's Report to the Trustees of St Michaels Cricket Club

I report on the financial statements of the charity for the year ended 30th September 2025, which are set out on pages 6 to 11.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

- 1 Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
- 2 To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Thomas McC Riddet (name) 29/6/26 (date)
Thomas McC Riddet Ba Ca
Director
Accounts @ Donneers Limited



Statement of Receipts and Payments

For the Year Ended 30 September 2025

Receipts

	2025 Unrestricted		2025 Restricted		2025 Total	2024 Total
	£	£	£		£	£
Grants	1161		7000		8161	4000
		1161		7000		
Donations						
Subscriptions						
- 1st and 2nds team members	1233		0		1233	963
- New Members	80		0		80	200
- Junior Members	40		0		40	40
- Sunday Players	0		0		0	0
- Non Players	160		0		160	0
		1513.35		0	1513.35	1203
Trading Reciepts						
Sponsorship						
- Team Sponsors	2050		0		2050	1760
- Equipment	495		0		495	357
- Ball Sponsors	1060		0		1060	360
		3605.12		0	3605.12	2476.51
Match Fees						
- 1sts	650		0		650	340
- 2nds	155		0		155	0
- Sunday League	0		0		0	0
- Junior Training	0		0		0	95
- Juniors	0		0		0	116
- Midweek	74		0		74	44
- Indoor Nets	0		0		0	0
		879		0	879	595
Other Income						
Sale of refreshments	420		0		420	224
Contributions to Sportswear	864		0		864	0
Reimbursement of Umpire fees	0		0		0	0
Sales of redundant equip	0		0		0	0
Midweek League	0		0		0	0
WDCU Support	0		0		0	0
		1284		0	1284	224
Fundraising						
- End of season dance	0		0		0	250
- Race Night	0		0		0	0
- Cricket Scotland	0		0		0	0
- Sales	0		0		0	0
- Small Change fund	0		0		0	0
- Fundraising	301		0		301	442
- Weather Lottery	26		0		26	17
		327		0	327	709
Bank Interest		0			0	0
TOTAL RECEIPTS		8769		7000	15769	9207



Statement of Receipts and Payments

For the Year ended 30 September 2025 (cont. d)

Payments

	2025 Unrestricted		2025 Restricted	2025 Total	2024 Total
	£	£	£	£	£
Charitable Activities					
Accommodation	1700		0	1700	1200
- Miscellaneous	457		0	457	418
- Equipment	648		0	648	384
- Shirts	0		2474	2474	223
- Refreshments	425		0	425	153
- Overseas Players Expenses	768		0	768	0
- Coaching	0		0	0	425
- League Fees	300		0	300	70
- Others	286		0	286	278
- Midweek Expenses	0		0	0	0
- Umpire Fees & Match Expenses	0		0	0	0
- Hall Hire	0		0	0	0
		4584		7058	3151
			2474		
- Shed Repairs	58		0	58	23
- Machine Repairs and Maint	1487		420	1907	1571
- Wicket Maintenance	363		607	971	435
- Ground Repairs & Maint	801		0	801	394
		2709		3736	2423
		7293		10795	5574
			1027		
			3501		
Fundraising					
- Fundraising	0		0	0	0
- End of Season dance	0		0	0	33
- Race Night	0		0	0	0
		0		0	33
			0		
Purchases of Fixed Assets					
New Facilities and Equipment					
- Practice wicket bowling machine	0		0	0	1650
- Purchase of Frogbox	0		1600	1600	0
- Purchase of scoreboard	0		1899	1899	0
-	0		0	0	0
		0		3499	1650
			3499		
TOTAL PAYMENTS		7293	7000	14294	7257
SURPLUS/(DEFICIT) OF RECIEPTS OVER PAYMENTS				£1,475	£1,951



Statement of balances – As at 30 September 2025

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Bank Balance	4803	0	4803	3328	0	3328
Funds						
Opening Balance	3328	0	3328	1377	0	1377
Surplus/ (Deficit)	1475	0	1475	1951	0	1951
	4803	0	4803	3328	0	3328
Other Assts - Cost						
Cricket Square	1450	15000	16450	1450	15000	16450
Wickets	652	500	1152	652	500	1152
Lawnmower	675	500	1175	675	500	1175
Sight Screens	0	7109	7109	0	7109	7109
Bowdry Water	0	1012	1012	0	1012	1012
Ground Covers	581	4639	5220	581	4639	5220
Drainage Works	601	4199	4800	601	4199	4800
Lawnmower	100	9000	9100	100	9000	9100
Outdoor Nets	0	20500	20500	0	20500	20500
	4059	62459	66518	4059	62459	66518
Liabilities	0	0	0	0	0	0

The Notes on pages 9-11 form an integral part of these accounts

Approved by the trustees on 29TH JUNE 2026

(date)

and signed on their behalf by: Kenny Bowie

Kenny Bowie
Treasurer



Notes to the Accounts – For the Year Ended 30 September 2025

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year, the Club received a grant award of £4,000 from "Awards for All"

3. Related Party Transactions

The Club's insurance policy includes Trustee Indemnity Insurance for all its trustees. No other remuneration or expenses were paid to the trustees or to any connected persons during the year.



Notes to the Accounts – For the Year Ended 30 September 2025

4. Grants Received

We have been successful in receiving grant awards to help improve and modernise our facilities and equipment at Kingholm. We have been able to purchase a Frogbox, electronic scoreboard and full players kits. All to help grow our membership and reach.

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Awards for All	0	6000	6000	4000
Development Fund	436	0	436	0
Hollywood Trust	550	0	550	0
D&G Council	175	0	175	0
Sports Foundation	0	1000	1000	0
	<u>1161</u>	<u>7000</u>	<u>8161</u>	<u>4000</u>

5. Club & Player Sponsors

We have been successful in finding local business to sponsor our teams. This year we extended to include player sponsors which has been well received.

Club Sponsors

		2025 £	2024 £
Pepes Piri Piri	1st XI Sponsor	500	510
Kingholm Community Council	Ground Support	0	500
Iain Dalling Wealth Management	Midweek Sponsor	350	250
Robert Begg	Sunday XI Sponsor	0	250
Greens Sports Bar	Junior Sponsor	350	250
Carters Law	Sports Gear	500	0
The Steamboat	Sunday XI Sponsor	350	0
		<u>2050</u>	<u>1760</u>

Player Sponsors

	2025 £	2024 £
Finlay Contracts	50	0
Iain Dalling	100	0
Niamh Muir	50	0
Alan Cringhan	50	0
Rory MacLeod	50	0
Greens	50	0
David Fallas	50	0
Nithsdale Vets	50	0
Anderson Fire	50	0
Kenny Moore	50	0
Reece McNay	50	0
Connor Bowie	50	0
	<u>0</u>	<u>0</u>
	<u>650</u>	<u>0</u>



6. Ball & Ground Works Supporters

We have been successful in finding local business and contacts to support the costs of cricket balls and for the costs of preparing wickets and the outfield. A new ball is required for every competitive game.

Ground Sponsors

	2025	2024
	£	£
Mark Wharton	0	120
Kenny Bowie	301	132
Sandy McNay	154	105
David Fallas	40	0
	<u>495</u>	<u>357</u>

Ball Sponsors

	2025	2024
	£	£
Lochthorn Medical Centre	0	30
Stuart Huxtable	30	30
Kenny Moore	0	30
Carrs Billington	0	30
Solway Print	30	30
JHS Law	0	30
Hugh Boyce	30	30
Nithsdale Vets	50	30
Anthony Oulton	0	30
Smith Tyres	0	30
Kenny Moore School of motoring	0	60
Cameron Barnett	30	0
James Jardine	60	0
Alan Cringean	60	0
IJS Joinery	30	0
AS Clean	30	0
CBAL	60	0
	<u>410</u>	<u>360</u>

7. Payments

There was no payment required for the Independent Examination in 2025.

8. Transfers between funds

No monies were transferred from the unrestricted fund to the restricted fund.

9. Funds collected for other charities

No monies were collected and raised for other charities



Trustees' Additional Monitoring For the Year Ended 30 September 2025

The trustees have pleasure in presenting additional monitoring information to support it activities during this accountancy period 2024/25

Fundraising

St Michaels Cricket Club engaged in fundraising through social nights and rag clothing collections. All fundraising was managed internal within the club and we did not use any paid agencies.

Charity Trustee Information

During this accounting period all six trustees resided in Scotland. No Charity trustee was paid a fee or a salary by the charity or any related body.

In addition there have been no amounts paid to Charity Trustees in respect of

- Personal Outlays including travel, meals, training, accommodation and telephone
- Professional services
- Any other work done for the charity - salaries, wages or honoraria
- Any other reason excluding direct reimbursement of purchases.

There are no monies owed to St Michaels Cricket Club by any of the charity trustees at any time of this year.

Transactions within Trustees

During this accounting period,

- No property was sold to any of the Charity Trustees.
- No property purchased from any of the Charity Trustees.
- No monies were paid to any of the Charity Trustees in respect of occupation of any land, buildings or motor vehicles
- The Charity trustees discuss the charity's finances as a standard agenda item on the monthly meetings.

Approved by the trustees on 29TH June 2026

(date)

and signed on their behalf by: Kenny Bowie

Kenny Bowie
Treasurer