

**RENFREW CRICKET CLUB
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 12 FEBRUARY 2024 TO 28 FEBRUARY 2025**

Renfrew Cricket Club Contents

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Renfrew Cricket Club

Trustees' Report For the Period 12 February 2024 to 28 February 2025

The trustees present their report and the financial statements for the period ended 28 February 2025.

Objectives and Activities

Aims and Objectives

The Renfrew Cricket Club is a Scottish Charitable Incorporated Organisation (SCIO) dedicated to benefiting the community of Renfrew who are interested in participating in sport. Our core vision is the provision of healthy, competitive cricket opportunities and the maintenance of a vibrant, multicultural club environment.

Charitable Purposes

In accordance with our constitution, the Club's primary objectives are:

- **Advancing Public Participation:** To promote participation in the sport of Cricket by providing coaching and competition opportunities that are accessible to the entire community.
- **Community Sport Promotion:** To advance, promote, and encourage general community participation in sporting activities.
- **Health and Well-being:** To maintain an inclusive and accessible community club that offers recreational activities designed to promote health, social interaction, and overall well-being.
- **Educational Development:** To advance education through the provision of coaching and lifelong learning in relation to sport, fitness, and community skills to broaden individual capabilities.

Values and Equality

The Club operates under a strict commitment to equality of opportunity. We ensure that no member, volunteer, or applicant receives less favourable treatment regardless of age, gender, disability, race, or religious belief. Furthermore, the Club prioritises the safety of its participants by adhering to the **Protection of Vulnerable Groups** policies as set out by Cricket Scotland.

Powers and Governance

To achieve these aims, the Club exercises its power to enter into contracts, own property, and manage its assets solely in direct furtherance of its charitable purposes. The Club is governed by a Board of Trustees who are responsible for the financial monitoring and general control of the organisation's activities.

Public Benefit

Public Benefit Statement

In accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Board of Trustees of Renfrew Cricket Club (the Club) ensures that the organisation operates in a manner that provides a clear and demonstrable benefit to the public.

1. Core Benefit to the Community

The Club provides public benefit by advancing public participation in the sport of cricket and promoting general community health and well-being. These benefits are delivered through:

- The provision of coaching and competition opportunities designed to be accessible to the whole community.
- The creation of a vibrant, multicultural environment that encourages social interaction and inclusive recreational activities.
- The advancement of education and life-long learning through training in sport, fitness, and community-related skills.

2. Accessibility and Inclusion

The Club is committed to ensuring that the benefits of its activities are available to the public without unreasonable restriction:

- **Equal Opportunity:** No individual is excluded or treated less favourably on the grounds of age, gender, disability, race, religion, or sexual orientation.
- **Inclusive Membership:** Membership is open to any person resident in the community who wishes to take part in sport, with the Board only refusing applications on reasonable grounds.
- **Vulnerable Groups:** The Club maintains strict policies for the protection of children and vulnerable adults to ensure a safe environment for all participants.

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Renfrew Cricket Club
Trustees' Report (continued)
For the Period 12 February 2024 to 28 February 2025

Public Benefit - continued

3. Use of Resources

The Club's resources are managed strictly to further its charitable purposes:

- All income and property must be applied solely toward the advancement of the Club's charitable objectives.
- No part of the Club's funds is distributed to members as profit or dividends.
- Any personal interests held by Charity Trustees must be disclosed, and trustees are prohibited from receiving remuneration for their duties as trustees.

4. Governance and Public Accountability

To maintain public trust and ensure the continued delivery of public benefit, the Board of Trustees:

- Maintains proper accounting records and prepares annual accounts in compliance with statutory requirements.
- Makes minutes of Board meetings available to any member of the public upon request.
- Ensures the organisation remains focused on the "Community" - defined as the people of Renfrew interested in sport—who are the primary beneficiaries of the SCIO.

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.

Reference and Administrative Details

Trustees

Mr Sajid Majeed - Secretary (appointed 12/02/2024)
Mr Sahil Chopra - Treasurer (appointed 12/02/2024)
Mr Taral Khasiya - Membership & Web/Social Media Convenor (appointed 12/02/2024)
Mr Paul Goodman - Chairman & Grounds Convenor (appointed 20/02/2024)
Mr Stephen Dobson (appointed 20/02/2024)

Charity Number

SC053117

Principal Address

King George V Playing Field
Deanpark Road
Renfrew
Renfrewshire
PA4 0AN

Independent Examiner

Intekhab Ahmed ACCA
Taxlab
Chartered Certified Accountants
4 Glenfield
Livingston
West Lothian
EH54 7BG

Renfrew Cricket Club
Trustees' Report (continued)
For the Period 12 February 2024 to 28 February 2025

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



Mr Sahil Chopra

Trustee

12/05/2026

Renfrew Cricket Club
Independent Examiner's Report to the Trustees of Renfrew Cricket Club
For the Period 12 February 2024 to 28 February 2025

I report to the trustees on my examination of the accounts of Renfrew Cricket Club (the Trust) for the period ended 28 February 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").

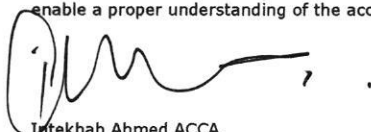
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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.



Intekhab Ahmed ACCA

12/05/2026
Taxlab
Chartered Certified Accountants
4 Glenfield
Livingston
West Lothian
EH54 7BG

Renfrew Cricket Club
Statement of Financial Activities
For the Period 12 February 2024 to 28 February 2025

			28 February 2025	
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	25,702	400	26,102
Charitable activities:				
Provision of Sporting Facilities & matches		4,624	-	4,624
Investments	4	119	-	119
		<hr/> 30,445	<hr/> 400	<hr/> 30,845
EXPENDITURE ON:				
Raising funds	5	69	-	69
Charitable activities:	5			
Provision of Sporting Facilities & matches		(2,824)	-	(2,824)
Coaching and Training		(30)	(400)	(430)
Coaching costs		(7,100)	-	(7,100)
Community Outreach		(1,827)	-	(1,827)
Ground & facilities maintenance		(4,312)	-	(4,312)
Governance		(575)	-	(575)
Officials expenses		(1,019)	-	(1,019)
		<hr/> (17,618)	<hr/> (400)	<hr/> (18,018)
NET INCOME		<hr/> 12,827	<hr/> -	<hr/> 12,827
NET MOVEMENT IN FUNDS		<hr/> 12,827	<hr/> -	<hr/> 12,827
RECONCILIATION OF FUNDS:				
Total funds brought forward		-	-	-
TOTAL FUNDS CARRIED FORWARD	11	<hr/> 12,827	<hr/> -	<hr/> 12,827

The notes on pages 7 to 10 form part of these financial statements.

Renfrew Cricket Club
Statement of Financial Position
As At 28 February 2025

			28 February 2025
	Unrestricted funds	Restricted funds	Total funds
Notes	£	£	£
CURRENT ASSETS			
Cash at bank and in hand	13,402	-	13,402
	13,402	-	13,402
Creditors: Amounts Falling Due Within One Year	10	(575)	-
		(575)	
NET CURRENT ASSETS (LIABILITIES)			
	12,827	-	12,827
TOTAL ASSETS LESS CURRENT LIABILITIES			
	12,827	-	12,827
NET ASSETS			
	12,827	-	12,827
FUNDS OF THE CHARITY			
Unrestricted Funds			12,827
TOTAL FUNDS	11		12,827

On behalf of the board

Mr Sahil Chopra

Trustee

12/05/2026



The notes on pages 7 to 10 form part of these financial statements.

Renfrew Cricket Club
Notes to the Financial Statements
For the Period 12 February 2024 to 28 February 2025

1. General Information

Renfrew Cricket Club is an unincorporated charity registered with the Charity Commission, registered charity number SC053117. The principal address is King George V Playing Field, Deanpark Road, Renfrew, Renfrewshire, PA4 0AN.

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

Income from Donations and Legacies

Donations: General donations and gift aid are recognised when receivable. For any donated facilities or services, these are included at their estimated value to the Club where the benefit is quantifiable.

Grants: Income from government and other grants (such as those from local authorities or Cricket Scotland) is recognised when the Club has unconditional entitlement to the funds. If a grant is subject to performance-related conditions, it is deferred until those conditions are met.

Income from Charitable Activities

Membership Subscriptions: Annual subscriptions from Ordinary and Junior members are recognised in the period to which the membership relates. In accordance with the Constitution, members joining during the year pay on a pro-rata basis.

Coaching and Competition Fees: Income from cricket coaching, competition entries, and sports-related educational activities is recognised when the service or event is delivered.

Income from Other Trading Activities

Fundraising and Sponsorship: Income from fundraising events, advertising, or club sponsorship is recognised when the event takes place or over the period of the sponsorship agreement.

Bar and Café Sales: Revenue from the sale of refreshments is recognised at the point of sale.

Investment Income

Interest: Interest on funds held on deposit is included when receivable.

2.3. Resources Expended

Basis of Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Club to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Expenditure on Charitable Activities

Expenditure on charitable activities includes all costs incurred by the Club in delivering its objects as defined in the Constitution. This includes:

- **Cricket Operations:** Costs associated with playing the game, including match ball & team expenses, affiliation fees and junior coaching & trophies.
- **Ground and Facility Maintenance:** Expenditure related to the upkeep of the playing surface and clubhouse, such as ground maintenance and gas & electric.
- **Cricket Equipment:** Costs for cricket clothing & equipment purchased for the benefit of the members and community participants.

Expenditure on Raising Funds

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Renfrew Cricket Club
Notes to the Financial Statements (continued)
For the Period 12 February 2024 to 28 February 2025

2.3. Resources Expended - continued

This includes costs incurred in seeking voluntary contributions and those costs associated with non-charitable trading activities, such as:

- Social and Fundraising Costs: Expenses related to the and social events.
- Bar and Cafe Expenses: Costs associated with the purchase of stock and the operation of the bar.

Support and Governance Costs

Governance costs comprise all costs involving the public accountability of the SCIO and its compliance with regulation and good practice.

- Administrative Expenses: General running costs such as insurance, printing, postage & stationery and sundry expenses
- Professional Fees: Costs associated with accountancy & professional Fees for the independent examination or audit of the annual accounts.

Irrecoverable VAT

As the Club is not VAT registered, all expenditure is recognised inclusive of VAT where applicable.

Allocation of Support Costs

Support costs - those functions that assist the work of the charity but do not directly undertake charitable activities—are allocated to the relevant charitable activity heading based on a consistent and reasonable estimate of use.

2.4. 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

	28 February 2025		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts:			
Donations and gifts	20,702	-	20,702
Member subscriptions and sponsorships	5,000	-	5,000
Grants:			
Grants	-	400	400
	<u>25,702</u>	<u>400</u>	<u>26,102</u>

Donations and gifts include an amount of £14,439 which was received from Renfrew Cricket Club, a not for profit constituted club.

4. Investment Income

	28 February 2025
	Unrestricted funds
	£
Bank interest receivable	<u>119</u>

Renfrew Cricket Club
Notes to the Financial Statements (continued)
For the Period 12 February 2024 to 28 February 2025

5. Analysis of Expenditure

	28 February 2025		
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Raising funds	(68)	(1)	(69)
Provision of Sporting Facilities & matches	-	2,824	2,824
Coaching and Training	-	430	430
Coaching costs	209	6,891	7,100
Community Outreach	-	1,827	1,827
Ground & facilities maintenance	-	4,312	4,312
Governance	-	575	575
Officials expenses	-	1,019	1,019
	<u>141</u>	<u>17,877</u>	<u>18,018</u>

6. Support Costs

	28 February 2025							
	Raising funds	Provision of Sporting Facilities & matches	Coaching and Training	Coaching costs	Community Outreach	Ground & facilities maintenance	Governance	Officials expenses
	£	£	£	£	£	£	£	£
Employee costs	-	-	430	5,941	-	-	-	744
Premises expenses	-	-	-	-	1,827	-	-	-
General administration	(1)	2,824	-	950	-	4,312	575	275
	<u>(1)</u>	<u>2,824</u>	<u>430</u>	<u>6,891</u>	<u>1,827</u>	<u>4,312</u>	<u>575</u>	<u>1,019</u>
								<u>17,877</u>

7. Independent Examiner's Remuneration

	28 February 2025
	£
Independent examination of the financial statements	<u>575</u>

8. Staff Costs

Staff costs were as follows:

	28 February 2025
	£
Wages and salaries	<u>6,244</u>

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

Renfrew Cricket Club
Notes to the Financial Statements (continued)
For the Period 12 February 2024 to 28 February 2025

9. Average Number of Employees

Average number of employees during the period was: 1

10. Creditors: Amounts Falling Due Within One Year

	28 February 2025
	£
Accruals and deferred income	575

11. Movement in Funds

	As at 12 February 2024	Income	Expenditure	As at 28 February 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	30,445	(17,618)	12,827
Restricted funds				
Schools Delivery Project	-	400	(400)	-
Total funds	-	30,845	(18,018)	12,827

12. Transactions with Trustees

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

	28 February 2025
	£

13. Related Party Disclosures

Renfrew Cricket Club
Detailed Statement of Financial Activities
For the Period 12 February 2024 to 28 February 2025

	28 February 2025
	Total funds
	£
INCOME AND ENDOWMENTS FROM:	
Donations and legacies	
Donations and gifts	20,702
Sponsorships	5,000
Grants	400
	<hr/> 26,102
Charitable Activities:	
Provision of Sporting Facilities & matches	
Sale of kits	259
Match fees	1,742
Player subscriptions	1,992
Player nets fees	631
	<hr/> 4,624
Investments	
Bank interest receivable	119
	<hr/> 119
	<hr/> 30,845
EXPENDITURE ON:	
Raising funds	
Marketing and advertising costs	68
Match balls purchases	1
	<hr/> 69
Charitable Activities:	
Provision of Sporting Facilities & matches	
Sundry expenses	(146)
Sports goods & kit purchases	(1,382)
Match balls purchases	(1,296)
	<hr/> (2,824)
Coaching and Training	
Wages and salaries	(400)
Staff training	(30)
	<hr/> (430)
Coaching costs	
Events & trophies	(209)
Wages and salaries	(5,844)
Travel and subsistence expenses	(97)
Commissions payable	(950)
	<hr/> (7,100)
	...CONTINUED

Renfrew Cricket Club
Detailed Statement of Financial Activities (continued)
For the Period 12 February 2024 to 28 February 2025

Community Outreach

Venue hire & rentals	(1,827)
	<u>(1,827)</u>

Ground & facilities maintenance

Computer software, consumables and maintenance	(618)
Repairs, renewals and maintenance	(2,455)
Insurance	(334)
Printing, postage and stationery	(150)
Telecommunications and data costs	(135)
Subscriptions	(620)
	<u>(4,312)</u>

Governance

Independent examiner's fees	(575)
	<u>(575)</u>

Officials expenses

Umpire fees	(744)
Scorer fees	(275)
	<u>(1,019)</u>
	<u>(18,018)</u>

NET INCOME

12,827