

Paddock Cricket, Bowling and Athletic Club

(A Company limited by guarantee)

Report and Financial Statements

Year ending 31st March 2026

Charity Number: 1141920

Company Number: 7508120

Paddock Cricket, Bowling and Athletic Club

Report of the Trustees for the year ending 31st March 2026

The Trustees are pleased to present their annual report together with the consolidated financial statements of the charity for the year ending 31st March 2026 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Statement of Recommended Practice- Accounting and Reporting by Charities (SORP 2005)

Chair's Report

This is my twelfth full year as club chairman.

This past year has been our fourth full year of trading since the Covid epidemic. The club re-opened on a permanent in mid - April 2021. As previously the past year has been another in dealing with the disruptions of Covid made worse by the Ukraine war. Trading since the disruptions of the covid lockdowns has impacted the club since March 2020. It is good to report that since the early months of reopening when people were still reluctant to socialise, the club has largely now returned to normal good level of activity despite the ongoing cost-of-living crisis. The tremendous increase in the cost of energy has impacted our profitability level both last year and the current year on which we are reporting. We are currently happy to be in a position of making small profit surpluses whilst building up our membership numbers and club social and sporting activity that should serve us well when such expenses return to mor normal levels. Our turnover for 2026 has shown an increase of 4.76% over the previous year and we have endeavour to maintain a gross profit margin of 54%.

Our trading conditions had changed quite dramatically in June 2024 with what can only be described as a dramatic increase of virtually one hundred per cent in our cost of energy supply. The club has also experienced increased costs in many of our other essential expenses., but have been fortunate that our bar supplies from Coors Brewery have remained fairly stable. Our efforts to secure our normal level of gross profit has unfortunately had to increase our prices but have kept this to a minimum amount necessary to run the club.

As previously the club is blessed with an excellent social membership which is now enhanced with the families of the senior and junior football teams that make use of our facilities. It has been wonderful to continue organising our seasonal calendar of social events with successful Easter, Halloween and Christmas events enjoyed by the membership and the local community together with our weekend 'Paddfest' music festival held on the sports ground. The traditional bonfire night has not been resurrected due to problems of bad behaviour at recent bonfire events.

This year we have not made any further clubhouse improvements but the previous improvements to the roof space and the toilet areas continue clearly to have improved the well-being of the club.

The membership continues to be quite happy to use the social club area of the premises freeing up the function room to host a wide range of functions such as parties and funerals.

In terms of our general sporting activities our crown green bowling section has never recovered from Covid lockdown resulting in a loss of membership. The remaining bowlers have formed up with another nearby bowling club. Our bowling has consequently been put to use as a training area for the football goalkeeping academy sessions. We have established senior football team Brittania Sports hiring the ground facility and also junior teams from Golcar United. The Huddersfield and District Football Association also use our function room for their monthly club administration meetings. We are making the upkeep of our football pitch to a high standard

I would like to thank all of the committee members who have worked hard to encourage good usage of our function room their continued hard work and enthusiasm. Each member has a role to play and is invaluable. Their voluntary effort and commitment are vital to moving the club forward. I would especially like to thank the staff of the club, particularly our steward Vicky King our excellent stewards. Vicky Also, to members who have stepped forward to assist in the maintenance of our football pitch to the highest standard.

As chairman I am pleased to see my ambition for the club to become more family friendly and orientated being continued, with a continued good atmosphere and ambiance has been further developed been by our football members.

Despite the disruption to our normal functioning from increased costs during the year to 31st March 2026 I am once again optimistic that with the current staff and management committee we can keep pushing forward into the future with optimism.

The Sections

The **Bowling Section** has been badly hit by the covid epidemic and seems unlikely to continue into the future, as no teams have been raised to compete in league competitions during the summer of 2025 or 2026.

The **Cricket Section** is still dormant during the 2026 season. Efforts are ongoing to find a suitably good ground for initially establishing junior cricket for the children of Paddock, but as time passes the club is becoming increasingly orientated towards football and junior football.

The football activity of independent senior and junior clubs is now the lifeblood of our outdoor sporting activity and we wish those clubs every success in their endeavours.

Children

Most of our seasonal activities are centred around families and children such as our Halloween and Christmas parties.

Indoor Sports and Pastimes

As noted, we now have teams playing darts, cards, table tennis, pool and snooker in the local leagues.

The future

We are committed to maintaining the football ground to the necessary standards to allow the successful progression of our football players through the FA league pyramid structure.

Liam Fearn, Chair

16th September 2026

Our purpose and activities

The purposes of the charity are to:

1. Promote community participation in healthy recreation for the benefit of the inhabitants of Paddock in the Metropolitan District of Kirklees, and the surrounding area, by the provision and maintenance of facilities for playing bowls, cricket and other sports.

2. Provide and maintain a clubhouse for the use of the inhabitants of Paddock, and the surrounding area, without distinction of political, religious or other opinions, including use for: (a) meetings, lectures and classes, and (b) other forms of recreation and leisure-time occupation, with the object of improving the conditions of life for the inhabitants of our community.

The vision that shapes our annual activity is the desire to support the development of sport and other community activities among all members our community. We aim to do this by operating a fully open membership policy and providing a range of inclusive activities and sports at our facility (including constantly upgrading the facilities where resource and funding allow for this).

In shaping our objective for the year and planning our activities, the trustees have considered the Charity Commissions guidance on public benefit, including the guidance on public benefit and fee charging. The club relies upon grants and donations and also upon fee by way of membership subscription income and the trustees give careful consideration to the accessibility to the club activities to those members of the community who are unemployed or on a low income. Our strategy makes clear that we encourage participation in our activities by all members of the community, including local junior and high schools.

In promoting the objectives and vision of the charity the company has undertaken or commenced the following programmes: -

- we continue to enhance the quality and sustainability of our regular sports activities – football, snooker and pool, and (when possible, again) cricket
- we promote and develop a new programme of sports and recreational activities
- we operate a social club and organise a range of social and cultural events, including a bonfire and fireworks evening and a summer festival

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Enhancing existing sports:

Junior and Senior Cricket: It is hoped to restore the junior and senior cricket sections in the future

Senior Football: The sports facility is utilised by Britannia Sports FC who play in the Huddersfield & District Football League.

Pool and Snooker: The current facilities for playing these sports within the club are excellent, and all club members are encouraged to participate either as recreational or competitive team players.

Developing new sporting and recreational activities

The management board of the club continues to investigate the possibility of developing sports suitable for the facilities at West View Rise

Junior Football: Our senior football members have continued to hold community training during school holidays which have been successful and extremely well attended. We are very pleased to welcome the junior teams of Golcar United to utilise our facilities for the foreseeable future.

Volunteers and welfare

Our sports and community activities are entirely led by volunteers. Most volunteers are members of volunteers do not have to pay expenses, such as travel or equipment costs, where such expenses are integral to the charitable objectives of the club.

All members of the Club who work with children, young people and their families, are supported to ensure that all reasonable measures are taken to ensure that the risks of harm to children's welfare are minimized; and where there the club; however, we also work with volunteers and officers from local schools, the University of Huddersfield and the sports development team at Kirklees Council.

We value our volunteers and ensure that their contribution is recognized. The Club is led by a committee of elected volunteers and all members and parents are asked to respect the commitment and effort of our volunteers by helping in the various activities of the club. Where possible the Club also ensures that are concerns about children and young people's welfare, all members are assisted to take appropriate actions to address those concerns, working to agreed Club policies and procedures in full partnership with other local agencies.

Safeguarding children is vital for our volunteer led club – as with all clubs we have a duty of care towards the children with whom our members and visitors have contact. Having safeguards in place within the Club, not only protects and promotes the welfare of children, but also enhances the confidence of trustees, staff, volunteers, parents/carers and the general public. Safeguarding children is beneficial to a voluntary sports club in many ways – protecting its reputation, helping to effectively meet its objectives and protecting its finances.

Our values

Sport is a competitive activity, however, in all of our sports sections we encourage participants to play or coach within the following values framework:

- *Always play by the rules*
- *Never argue with an official*
- *Do not use verbal or physical abuse*
- *Treat all participants in your sport as you would like to be treated*
- *Support your coach, manager, team-mates and opponents*
- *Participate for your own enjoyment and benefit*
- *Respect all of your fellow participants*
- *Always take time to thank all*

Achievements and performance

Football

The Club field has been maintained to a good standard and has hosted local league cup final matches.

Pool and Snooker

Snooker and pool are well established sports at the club and consistently achieve honours in their respective local leagues. The club hosts excellent facilities for each of these indoor sports and competes at a high standard. Club members are however encouraged to use the tables for more recreational use.

Financial review and pricing policy

The club is now in a stable financial position. Attributable profit of £172 (2024 profit £7,208). Although the club is trading well it is still rather short of reserve capital after our major expenditure on roofing and toilet area repairs during the Covid lockdown. The club is fortunate to have taken out

the Covid Recovery loan which as at 31st March 2025 stood at £5,238. The club needs to work to improve its working capital reserves to about £10,000 in the future.

Our pricing policy with regard to membership fees and the bar reflects our ambition of enabling all within our community, of whatever means, to participate in our activities, to attend the clubhouse and participate in sport.

Reserves policy

Reserves are needed to bridge the timing gap between spending and the receipt of resources, and to cover emergency property repairs and other expenditure together with any loss of income stream into the future. The Trustees consider that the ideal level of reserves as at 31st March 2025 would now be approximately £10,000, a level which the group is now financed by the Coronavirus Bounce Back Loan.

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Plans for future periods

Over the coming 12 months our programme of activities and facility improvements continues to be as follows:

- *Continue the encourage the development of all types and age groups for junior football*
- *Develop the ground as major venue for local league football*
- *Re-establish cricket activity with headquarters at the club*
- *Continue established community events at the sports ground such as our bonfire night display and our seasonal popular concerts*
- *Re-establish cultural activities at the club such as musical organisations to the benefit of the local community*
- *Consolidate the importance of senior football activity at the club.*

Reference and administrative details

Charity number: 1141920

Company number: 7508120

Principal office: The Clubhouse, West View Rise, off Church Street, Paddock, Huddersfield, West Yorkshire, HD1 4UB

Our advisers

Independent Examiner: Tahir Iqbal ACCA, 114 Westbourne Road, Marsh, Huddersfield, HD1 4LF

Bankers: HSBC Bank plc, 2 Cloth Hall Street, Huddersfield, HD1 2ES

Solicitors: Eaton Smith, High Street, Huddersfield, HD1 2HA

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees

Christopher Haigh
Simon Stockton
Liam Fearn
David Bostock

Management Board Personnel:
Steward- Vicky King
Chairman-Liam Fearn
Company secretary and Finance – Christopher Haigh (Trustee)
Subscription Secretary – David Bostock (Trustee appointed 1st April 2025)
Entertainments Secretary- Jaimie Thornton
Snooker and pool secretary – Matthew Barrett

Joint Presidents in Memoria : Allan Burrows
: Ian Fretwell

Structure, governance and management

Governing document

Paddock Cricket Bowling and Athletic Club is a company limited by guarantee governed by its Article and Memorandum of Association dated 9th January 2011. It is a registered charity with the Charities Commission. Anyone over the age of 17 can become a full paying member of the Company. There are currently 130 full members of the club. Each of the full members agrees to contribute £1 in the event of the charity winding up.

Appointment of trustees

Trustees are appointed in accordance with the Articles of Association of the charity. When complete the Trustee Board consists of 11 and not more than 14 members. A trustee must be a member of the Club. Other than the Chair, the secretary and treasurer, and the nominated representatives of the bowling and cricket sections, one third of the Trustees must retire at each AGM, those longest in office retiring first. Where the number of trustees elected at the AGM falls short of the required number, the Trustees may at any time co-opt any eligible individual.

Trustee induction and training

New trustees are handed a membership pack containing the legal information concerning the charity and the duties and responsibilities of trusteeship.

Organisation

The Board of Trustees, which can have up 14 members, administers the charity. The Board meets on a monthly basis and there are sub-committees covering each of the sporting activities, finance, and club development, which also normally meet on a monthly basis.

Related parties

None of the trustees receive remuneration, other than the payment of an honorarium of £1,000 for accountancy and administration services, or received any other benefit for their work with the charity.

The charity's wholly owned subsidiary, Paddock CB&AC Enterprises Ltd was established to operate the commercial bar at the clubhouse. Paddock CB&AC Enterprises Ltd gift aids the whole of its profits to the charity (see note 5 in the accounts)

Risk management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the charity and its subsidiary, Paddock CB&AC Enterprises may face.
- The establishment of systems and procedures to mitigate those risks.
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

This work has identified the need for the charity to build up its working capital and reserves as a protection against any future economic downturn and to identify new charitable income streams so as to minimise the dependence on funding from the subsidiary trading company.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the Directors of the Paddock Cricket Bowling and Athletic Club for the purposes of company law) are responsible for preparing a trustee's annual report and financial statement in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Select suitable accounting policies and apply them consistently: observe the method and principles in the Charities SORP; make judgements and estimate 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; prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011 (Group Accounts Regulations 2015), -(The Charities SORP 2015)

By order of the trustees

Liam Fearn

16th September 2026

Paddock Cricket Bowling and Athletic Club
Consolidated Statement of Financial Activities
(Including income and expenditure account)
For year ending 31st March 2026

	Note	Unrestricted Funds £	Capital grant aided fund (note 28) £	Restricted Funds £	Total 2026 £	Total Funds 2025 £
Incoming resources						
Incoming resources from generated funds						
Voluntary income	4	300	-	-	300	300
Insurance claim		-	-	-	-	-
Activities for generating funds						
Commercial trading operations	5	202,744	-	-	202,744	192,119
Investment income	6	-	-	-	-	-
Incoming resources from charitable activities						
Operation of facilities & activity	7	26,541	-	-	26,541	26,932
Total incoming resources		229,585	-	-	229,585	219,351
Resources expended						
Costs of generating funds						
Commercial trading operations	5	200,585	-	-	200,585	191,891
Operation of facilities & activity	8	21,224	-	-	21,224	20,574
Governance costs	10	7,090	-	-	7,090	6,714
Total resources expended		228,899	-	-	228,899	219,179
Net incoming (outgoing) resources and net movement in funds for the year		686	-	-	686	172
Reconciliation of funds	23					
Total funds brought forward		73,088	31,000	-	104,088	103,916
Total funds carried forward		73,774	31,000	-	104,774	104,088

The statement of financial activities includes all gains and losses recognised during the year. All incoming resources and resources expended derive from continuing activities.

Paddock Cricket Bowling and Athletic Club

Consolidated Balance Sheet
As at 31st March 2026

	Note	Group 2026 £	Charity 2026 £	Group Funds 2025 £
Fixed assets				
Tangible assets	16	574,144	574,144	575,044
Investments	17	-	1	-
Total fixed assets		574,144	574,145	575,044
Current assets				
Stock	18	5,340	-	5,913
Debtors	19	3,904	10,800	6,569
Cash at bank and in hand		12,767	5,038	16,081
Total current assets		22,011	15,838	28,563
Liabilities				
Creditors falling due within one year	20	11,381	5,209	18,182
Net current assets		10,630	10,629	10,381
Total assets less current liabilities		584,774	584,774	585,425
Creditors due after more than one year	22	-	-	1,338
Net assets		584,774	584,774	584,087
The funds of the charity	23			
Unrestricted income funds		73,774	73,774	73,087
Grant aided funds		31,000	31,000	31,000
Restricted income funds		-	-	-
Total charity funds before revaluation		104,774	104,774	104,087
Revaluation reserve	16/28	480,000	480,000	480,000
Total charity funds after revaluation		584,774	584,774	584,087

The trustees have produced group accounts in accordance with the provisions of section 1162 of, and section 7 of the Companies Act 2006, and in accordance with the Charities Act 2011 (Group Accounts) Regulations 2015.

For the year ending 31st March 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 15 to 30 form part of these accounts

Signed: Christopher Haigh

Name: Christopher Haigh, Treasurer on behalf of the trustees

Approved by the trustees on 16st September 2026.

Notes on the accounts

1) Accounting policies

The principal accounting policies adopted in the preparation of the accounting policies are as follows:

a) Basis of preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of freehold property at market value. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities-Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) also known as the Charities SORP (FRS 102) effective 1st January 2015.

b) Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiary Paddock CB&AC Enterprises Ltd on a line-by-line basis. The Statement of Financial Activities (SoFA) reports the main charities activities undertaken.

The charity is taking advantage of the concession (available under company law) to provide only a consolidated SoFA. Although section 408(4) of the Companies Act 2006 only requires the disclosure of the net surplus (deficit) of the parent the charity has opted to disclose the performance of the charity itself as a note to the accounts (note 3).

The SoFA reports the charities activities as a single line with t5he expanded analysis in note 7 and 8 of the accounts, the net funding requirements of the charity by each activity is disclosed in note 9 of the accounts. The results of the subsidiary company alone are disclosed in note 5 to the accounts.

c) Incoming resources

All incoming resources are accounted for when the charity has entitlement to the funds, certainty of receipt and the amount is measurable.

d) Donated services and facilities

Donated services or facilities are included in incoming resources when the benefit to the charity is reasonably quantifiable and measurable. They are values by the trustees at the amount the charity would have been willing to pay for the services or facilities on the open market.

e) Interest receivable

Interest on funds held by the charity is included when receivable by the charity.

f) Fund accounting

Unrestricted funds are available to use to further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which have been set aside to fund particular future activities of the charity. Restricted funds are donated for particular areas of the charity work or specific projects undertaken.

Government and Local Authority grants received are amortised against relevant expenditure Any Such funding not yet amortised at the Balance Sheet date are shown as a Capital Grant Fund on the Balance Sheet and detailed in a note to the accounts

g) Resources expended and irrecoverable VAT

All resources expended are recognised once there is a legal or constructive obligation to make a payment to a third party. All resources expended are classified under activity headings that aggregate all costs relating to that category.

- Costs of generating funds comprise the cost of commercial trading including the bar;

-charitable activities include the costs of maintaining the sports ground, clubhouse, sporting activity, and all other activities to further the objectives of the charity;

-governance costs represent those costs of the strategic management of the charity and of complying with constitutional and statutory requirements.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

h) Allocation of support costs

Support costs are those costs which have not been directly attributed to an activity of the charity but do generally support those activities. These costs have been allocated between Charitable Activities and Governance costs. The bases upon which support costs are allocated are set out in note 10.

i) Operating leases

Operating leases and rental charges are charged on a straight-line basis over the term of the lease.

j) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised and are depreciated on a straight-line basis over their estimated useful lies as follows:

Asset category	**Annual rate**
-freehold land & buildings	0%
-equipment, fixtures and fittings	10%
-ground equipment	10%

Freehold buildings are not depreciated as the trustees consider the expected life of the buildings to be greater than 50 years.

k) Stock

Stock is included at the lower of cost or net realisable value.

2) Legal status of the club

The Club is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.

The trustees consider that an audit the company is not required for this year under section 144 of the Companies Act 2011 (the Charities Act) and that an independent examination is needed.

The total income of the charity (consolidated statement of financial affairs page 12 of the accounts was £194,552 and therefore within the £500,000 exemption limit under FRS (102) update Bulletin 1 for election not to prepare a cash flow statement.

3) Financial performance of the charity

The consolidated statement of financial activities includes the results of the charity's wholly owned subsidiary, Paddock CB&AC Enterprises Limited which operates a bar.

The summary performance of the charity alone is:

	Note	General Funds	Capital grant aided fund (note 28)	Restricted Funds	Total 2026	Total Funds 2025
		£	£	£	£	£
Incoming resources						
Incoming resources	7	26541			26541	26,932
Voluntary income	4	300	-	-	300	300
		-	-	-	-	-
Gift aid from						
subsidiary company	5	2,159	-	-	2,159	228
Investment income	6	-	-	-	-	-
Total incoming resources		29,000	-	-	29,000	27,460
Resources expended						
Operation of facilities & activity	8	21,224	-	-	21,224	20,574
Governance costs	10	7,090	-	-	7,090	6,714
Total resources expended		28,314	-	-	28,314	27,288
Net incoming (outgoing) resources and net movement in funds for the year		686	-	-	686	172
Reconciliation of funds	23					
Total funds brought forward		73,088	31,000	-	104,088	103,916
Total funds carried forward		73,774	31,000	-	104,774	104,088
Represented by:						
Restricted income funds					-	-
Designated income funds					-	-
Grant aided funds						
Unrestrriucted income funds					31,000	31,000
					73,744	73,088
					104,774	104,088

4) Incoming resources from voluntary income

	2026	2025
	£	£
Gifts	-	-
Legacies	-	-
Donated services	300	300
	300	300

The value of any consultancy or other professional advice voluntarily aided to the charity in the future is estimated and the value recognised within incoming resources as a donation and an equivalent charge included within governance costs and clubhouse redevelopment charges. During the current year our Independent Examiner Mr Tahir Iqbal donated his services as an introductory benefit to the charity.

5) **Incoming resources from activities for generating funds** the wholly owned trading subsidiary, Paddock CB&AC Enterprises Ltd, is incorporated in the United Kingdom, and pays all of its profits to the charity by gift aid. Paddock CB&AC Enterprises Ltd operates the bar and all commercial trading activities carried out at the club premises. The charity owns the entire share capital of 1 Ordinary Share of £1 each. A summary of the trading results is shown below.

The summary financial performance of the subsidiary alone is: -

		2026	2025
		£	£
Turnover		199,784	190,713
Brewer loan barrelage discount		-	-
Brewey commission		1,430	1,406
Sky Sports rebate		1,530	-
		202,744	192,119
Cost of sales		(91,313)	(86,901)
Wages		(40,592)	(45,349)
Pension costs		(2,020)	(2,180)
Bar and function requirements		(29,911)	(25,728)
Entertainment costs		(7,616)	(8,496)
Cleaning and waste disposal		(3,143)	(3,500)
Equipment repairs and maintenance		(2,247)	(1,434)
Light and heat		(25,799)	(20,904)
Football sponsorship		(557)	(176)
		(203,198)	(194,668)
Less:; Employers nic allowance		2,613	2,777
		(200,585)	(191,891)
Net profit		2,159	228
Amount gift aided to the charity		(2,159)	(228)
Loss absorbed by the charity			-
Retained in the subsidiary	(note 3)	-	-
		-	-

6) Investment income

The entire group's investment income derives from funds held in interest bearing deposit accounts.

7) Incoming resources from charitable activities

	General Fund	Capital Grant	Restricted Fund	2026	2025
	£		£	£	£
Lottery machine surplus	4,772	-	-	4,772	3,122
Members subscriptions	1,440	-	-	1,440	2,300
Contributions from sports clubs	0	-	-	0	2,180
Sports club income	825	-	-	825	762
Games machine surplus	15,635	-	-	15,635	13,791
Members fund raising efforts	1,750	-	-	1,750	2,942
charity eventn promotion	0	-	-	0	385
Hire of facilities	2,119	-	-	2,119	1,450
Total income from charitable activities	26,541	-	-	26,541	26,932

8) Analysis of expenditure on charitable activity

	General Fund	Capital Grant	Restricted Fund	2026	2025
	£		£	£	£
Sports section running costs	550	-	-	550	1,420
Ground maintenance costs	6,456	-	-	6,456	4,731
Coronavirus loan interest	82	-	-	82	186
Club administration costs	229	-	-	229	789
Rates water and insurance	6,838	-	-	6,838	5,977
Property maintenance	1,810	-	-	1,810	3,013
Depreciation	900	-	-	900	900
Support costs (see note 10)	4,354	-	-	4,354	3,558
Total expenditure on charitable activities	21,219	-	-	21,219	20,574

9) Analysis of support for charitable activities

This table shows the cost of the three main charitable activities and the sources of revenue directly to support these activities

		Sports team activities	Community Concert Event	Facilities Maint-enance	Total 2026	Total 2025
		£	£	£	£	£
Support costs	(note 8)	550	4,354	16,320	21,224	20,574
Members subscriptions and fees		-	-	(1,440)	(1,440)	(2,300)
Concert event promotion		-	-		-	(385)
Contribution from sports section		(825)	-	(2,119)	(2,944)	(2,942)
Fund raising and donations		-	-	(22,157)	(22,157)	(21,305)
Grant support received in year		-	-	-	-	-
Support income	(note 7)	(825)	-	(25,716)	(26,541)	(26,932)
(Excess) general support income over support costs					(5,317)	(6,358)
Increase/(Decrease) in restricted funds relating to charity support costs			-		-	-
Deficit/(Surplus) on charitable activity support before general funding income					(5,317)	(6,358)

10) Analysis of governance and support costs

The charity allocates support costs to Governance and Charitable Activities as set out below and then further apportions the support costs between the three key charitable activities undertaken (see note 8)

	Total Support costs 2026	Allocated to Gov-ernance 2026	Charitable activity 2026	Total Support costs 2025	Basis of apportionmen
Support cost	£	£	£	£	
Volunteer support (see note 4)	-	-	-	-	
Computer costs	-	-	-	-	governance100% all'n
Advertising and administration	-	-	-	-	governance100% all'n
Telephone and internet access	1,634	1,634	-	1,472	governance100% all'n
Independent Examiners fee	300	300	-	300	governance100% all'n
Accountancy services	1,200	1,200	-	1,200	governance100% all'n
Bank charges	3,956	3,956	-	3,742	governance100% all'n
Padfest community concert	4,354	-	4,354	3,558	all charitable activity c
Legal and other profesional fees	-	-	-	-	governance 66% all'n
	11,444	7,090	4,354	10,272	
		(note 3)	(note 8)		
Prior year		6,714	3,558	10,272	
		(note 3)	(note 8)		

11) **Net incoming / (outgoing) resources for the year**

This is stated after charging:

	£	£
Operating leases	-	-
Depreciation	900	900
Bank interest payable	-	-
Independant Examiners fee	300	300
Honorarium for accountancy services	1,200	1,200

11) Analysis of staff costs

	2026	2025
	£	
Salaries and wages	37,979	42,572
Employers national insurance	2,613	2,777
Pension costs	2,120	2,180
	42,712	47,529

No employee had emoluments in excess of £60,000. One charity trustee received an honorarium payment amounting to £1200 (2024 £1000) for the provision of accountancy and administration services. No other trustees were paid or reimbursed expenses during the year.

13) Staff numbers

The average number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	2026	2025
Trading	2	2

14)Related party transactions

There were no related party transactions other than work contracted for at arm's length on a fully commercial basis with a trustee of the charity.

15) Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988, or section 252 of the Taxation of Chargeable Gains Act 1992, to the extent that these are applied to its charitable objectives.

16) Tangible fixed assets – group and charity

	Freehold land & buildings	Ground upkeep equipm,tt	Clubhouse fittings etc.	Artifical cricket wicket	Sports changing rooms	2026 Total	2025 Total
	£	£	£	£	£	£	£
Cost and revaluation							
As at 1st April 2024	522,121	1,218	14,161	14,753	46,692	598,945	598,945
Revlauation	-	-	-	-	-	-	-
Additions/(Disposals)	-	-	-	-	-	-	-
As at 31st March 2025	522,121	1,218	14,161	14,753	46,692	598,945	598,945
Depreciation							
As at 1st April 2024	-	1,061	8,087	14,753	-	23,901	23,001
Charge for year	-	36	864	-	-	900	900
As at 31st March 2025	-	1,097	8,951	14,753	-	24,801	23,901
Net Book Value							
As at 31st March 2026	522,121	121	5,210	-	46,692	574,144	575,044
As at 31st March 2025	522,121	157	6,074	-	46,692	575,044	575,944

The property is subject to restrictive covenants concerning the use of the ground for no purpose other than as a recreation ground for playing cricket, bowls or other games, athletics, sports exercises and festivals. The clubhouse, pavilions and any other erected structure may only be used in connection with the pursuance of the said games.

There were no additions to clubhouse fittings etc during the current year(2025 £nil).

Summary of Net Book Value of Fixed Assets: -

	2026	2025
	£	£
Historic cost	94,144	95,044
Revaluation reserve	480,000	480,000
	574,144	575,044

17) Investments

The charity holds 1 share of £1 in its wholly owned trading subsidiary Paddock CB&AC Enterprises Ltd which is incorporated in the United Kingdom. The activities and results of this company are summarised in note 5.

18) Stock

	Group 2026	Charity 2026	Group 2025
	£	£	£
Loam and fertisers	-	-	-
Bar	5,340	-	5,913
	5,340	-	5,913

19) Debtors

	Group 2026	Charity 2026	Group 2025
	£	£	£
Trade debtors	-	-	-
Other debtors	-	-	-
Prepayments and accrued income	3,904	3,172	6,569
Amount due from subsidiary undertaking	-	7,628	-
	3,904	10,800	6,569

20) Creditors: amounts falling due within one year

	2026	2026	2025
	£	£	£
Trade creditors	5,969	4,582	7,813
Taxes and social security	795	239	1,656
Brewery loan	-	-	-
Other creditors and accruals	3,557	387	4,813
Bank loan	1,060	-	3,900
Amount due to subsidiary compar	-	-	-
	11,381	5,208	18,182

21) Deferred income

There was no deferred income as at 31st March 2026 (31st March 2025 nil)

22) Creditors: amounts falling due after one year

	Group	Charity	Group
	2026	2026	2025
	£	£	£
Bank loan	-	-	1,338

23) Analysis of charitable fun

	Balances 01/04/2025	Incoming Resources	Resources Expended	Balances 31/03/2026
	£	£	£	£
General Fund	73,087	253,500	252,813	73,774
Grant aided Fund	31,000	-	-	31,000
	104,087	253,800	252,813	104,774

24) Fund Definitions and Terminology

Name of fund	**Description, nature and purpose of the fund**
Unrestricted funds:	
General Fund	the 'free reserves' after allowing for all designated funds.
Designated Funds	The funds applicable to each sporting sections and development
Restricted Funds	
Grants	Funds received from specifically to further the charitable objectives

25) Analysis of group net assets between funds

	General Fund	Designat - ed Funds	Restrict- ed Fund	ion Reserve	2026 Total	2025 Total
	£	£	£	£	£	£
Tangible fixed assets	94,144	-	-	480,000	574,144	575,044
Cah at bank and in hand	12,767	-	-	-	12,767	16,081
Covid Bounce Back loan	(1,060)	-	-	-	(1,060)	(5,238)
Other net assets/(liabilities)	(1,077)	-	-	-	(1,077)	(1,800)
	104,774	-	-	480,000	584,774	584,087

26) Material Legacies

The charity has received no legacies of any amount during the year.

27) Post Balance Sheet events

The club is facing uncertain future trading conditions resulting from the disruptions to the general UK economy caused by the war in Ukraine, affecting cost prices and customer spending power in the forthcoming periods.

28) Revaluation Reserve

The freehold land and buildings belonging to the club was valued at a reinstatement value of £520,000 in January 2007, by Bradleys Chartered Surveyors of 14 St George Square, Huddersfield HD1 1JF.

29) **Capital Grant-aided Funds**

	As at 31st March 2025	Advanced during year	Amortised during year	As at 31st March 2026
	£	£	£	£
Kirklees Metroplouitan Council (re cricket net practice facility)	-	-	-	-
Kirklees Metroplouitan Council (re cricket changing rooms)	31,000	-	-	31,000
	31,000	-	-	31,000

Independent examiner's report on the accounts

Report to the trustees/directors, members of Paddock Cricket, Bowling and Athletic Club
On accounts for the year ended 31st March 2026
Charity no: 1141920: Company no: 7508120
Set out on pages 1-31

I report to the trustees/directors, members of Paddock Cricket, Bowling and Athletic Club on my examination of the consolidated accounts of Paddock Cricket, Bowling and Athletic Club and of its subsidiary undertaking for the year ended 31st March 2026

Respective responsibilities of trustees and examiner and basis of report

AS charity's trustees of the Company (who are also the directors of the company 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 for this year 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...

Basis of independent examiner's statement

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me reasonable cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006: or
- the accounts did not accord with such records: or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

I have no concerns or hSeptemb3erave 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.

Tahir Iqbal ACCA
TJ! Associates
114, Westbourne Road
Marsh
Huddersfield HD1 4LF **16th September 2026**


Paddock Cricket Bowling
and Athletic Club