MORAY CRICKET ASSOCIATION

REGISTERED CHARITY NUMBER SC040661

ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2025

MORAY CRICKET ASSOCIATION
TRUSTEES' REPORT
YEAR ENDED 31 OCTOBER 2025

The trustees present their report and accounts for the year ended 31 October 2025. The accounts comply with current statutory requirements.

Governing document
Moray Cricket Association is a charitable unincorporated association (SC040661), the purposes and administration arrangements are set out in its constitution.

Address
24 Land Street
Buckie
Moray
AB56 1QS

Charitable purposes
The purposes of the charity, as set out in the constitution, are; 1) to encourage interest and participation in cricket throughout Moray; 2) to provide a forum to enable individuals, sports clubs, and other organisations primarily directed to the development & promotion of Junior Cricket, to work more closely together to enhance the cricket facilities & activities within Moray; 3) to submit recommendations to the Local Authority, Sport Moray, Cricket Scotland, the North of Scotland Cricket Association, or their successor organisations and to existing and future cricket clubs within Moray to promote, encourage and develop the best use of existing sport and recreational facilities and to be involved in new facility provision;4) to encourage, with the co-operation of the Educational Authorities, schools in Moray to participate in cricket and to promote the development of club/school links;5) and to explore funding and sponsorship opportunities to assist in the development of cricket.

Review of activities
The main activity during the year was the provision of cricket coaching.
During the year the charity received income of £12,719 with expenditure amounting to £5,329. This results in a surplus of £7,391 for the year.

The charity receives a significant amount of voluntary support from trustees and other interested parties. It is not practicable to quantify this.

Reserves
It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level sufficient to cover management, administration and support costs for the period of one year and to cover all foreseen expenditure.

Unrestricted funds held at the year end amounted to £26,818.

Organisation
Decisions are made by the trustees in the course of their meetings.

Trustees remuneration and expenses
None of the trustees received any remuneration or expenses for their services as trustees.

MORAY CRICKET ASSOCIATION
TRUSTEES' REPORT CONTINUED
YEAR ENDED 31 OCTOBER 2025

Trustees

The trustees who served during the year and who were in post at the year end were:-

I McDonald	Chairperson
A Duncan	Secretary/Treasurer

All of the charity's trustees are appointed or reappointed by the trustees at the charity's annual general meeting.

Potential new trustees are identified by existing trustees having regard to the skills available and required.

This report was approved by the trustees on 13 April 2026 and signed on its behalf by

Allan Duncan
Treasurer

REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS OF
MORAY CRICKET ASSOCIATION
YEAR ENDED 31 OCTOBER 2025

I report on the accounts of the charity for the year ended 31 October 2025 which are set out on page 5 to 7.

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 trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 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 Charities Accounts (Scotland) Regulations 2006. 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 the course of my examination, no matter has come to my attention

a) which gives me reasonable cause to believe that in any material respect the requirements:

i) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

ii) to prepare accounts which accord with the accounting records and comply with Regulation 9 of 2006 Accounts Regulations

have not been met, or

b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alan Long FCA
Independent Examiner
The Long Partnership
4 North Guildry Street
Elgin
Moray
IV30 1JR

13 April 2026

MORAY CRICKET ASSOCIATION
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 OCTOBER 2025

	2025 Restricted funds £	2025 Unrestricted funds £	2025 Total £	2024 Total £
Receipts				
Contributions	0	10,302	10,302	12,113
Hall Hire	0	2,417	2,417	1,709
Total receipts	0	12,719	12,719	13,823
Payments				
Hall hire	0	5,239	5,239	4,715
Coaching	0	91	91	4,753
Total payments	0	5,329	5,329	9,468
Deficit/(Surplus) for year	0	7,391	7,391	4,354

MORAY CRICKET ASSOCIATION
STATEMENT OF BALANCES
AS AT 31 OCTOBER 2025

	2025	2025	2025	2024
	Restricted funds	Unrestricted funds	Total	Total
	£	£	£	£
Bank operating account				
Opening balance	0	19,427	19,427	15,073
Surplus for year	0	7,391	7,391	4,354
Closing balance	0	26,818	26,818	19,427
Reserves				
Opening balance	0	19,427	19,427	15,073
Deficit/(Surplus) for year	0	7,391	7,391	4,354
General funds	0	26,818	26,818	19,427

I approve these accounts and confirm that I have provided The Long Partnership. all necessary information and explanations required for their preparation.

Allan Duncan Treasurer

13 April 2026

Assets		
Brought forward	5,346	5,411
Depreciation at 12% reducing balance	(64)	(65)
Carried forward	5,282	5,346

MORAY CRICKET ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2025

1 Accounting policies

1.1 Basis of preparation

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

1.2 Incoming resources

All incoming resources are included in incoming resources when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor specifies that the income is to be expended in a future period.

When donors specify that income is for a particular restricted purpose, which does not amount to preconditions regarding entitlement, this income is included in the incoming resources of restricted funds when receivable.

Grants from the Government and other agencies are included as income from activities in furtherance of the charity's objects where these amount to a contract for services, but as donations where the money is given in response to an appeal or with greater freedom of use, for example, government block grants.

1.3 Resources expended

All expenditure is included as payment is made and has been classified under headings that aggregate all costs related to that category. Management and administration costs are those incurred in connection with the administration of the charity.

1.4 Costs of managing and administering the charity

These represent the costs incurred by finance, human resources, accounting, legal and other costs attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

1.5 Fund accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Employees/Trustees remuneration

The charity did not employ anyone during the year and consequently no employee earned more than £60,000. No expenses were paid to the trustees during the year.