DUNFERMLINE & CARNEGIE CRICKET CLUB

Scottish Charity No. SC053368

RECEIPTS AND PAYMENTS ACCOUNTS

for the period 17 May 2024 to 31 October 2025

ONE TEAM : ONE DREAM

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Scottish Charity Regulator
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Registered SCIO
SC053368

Prepared on a receipts and payments basis from the Club's accounting records and bank statements.

Trustees' Annual Report

Charity name: Dunfermline and Carnegie Cricket Club

Scottish Charity Number: SC053368

Legal form: Scottish Charitable Incorporated Organisation (SCIO)

Date registered: 17 May 2024

Principal office: McKane Park, Limekilns Road, Dunfermline, Fife, KY12 7XA

Current charity trustees

Trustee	Office / role	Date appointed
Dejesh Deenadayalan	Chair	17 May 2024
Usman Saleem	Vice Chair	17 May 2024
Nancy Gibson	Secretary	17 May 2024
Alan Leitch	Youth Convenor	17 May 2024
Simon Forster	Child Wellbeing & Protection Officer (CWPO)	17 May 2024
David Miller	Treasurer	25 April 2025
Shebaz Ashraf	Charity Trustee	29 January 2026

Shebaz Ashraf was appointed after the reporting period and is included above as a current charity trustee at the date of approval.

Structure, governance and management

The Club is constituted as a two-tier SCIO. Membership is open in accordance with the constitution. Members elect the Board, and the people serving on the Board are the charity trustees. The Board is responsible for controlling the activities and financial position of the charity. Trustees are appointed and retire in accordance with the constitution.

The Club is affiliated to Cricket Scotland and participates in relevant regional cricket structures and competitions. The constitution requires the Board to maintain proper accounting records and prepare annual accounts in accordance with applicable statutory requirements.

The trustees are aware of the need to identify and manage financial and operational risks, and to monitor safeguarding, safety and wellbeing, particularly in relation to children and young people.

Charitable purposes

The purposes of the Club are to foster and advance public participation in the sport of cricket within the community, providing facilities for playing cricket and opportunities for recreation, coaching and competition. The Club operates on a non-profit distributing basis and also seeks to advance education and health through sport, active recreation and physical activity.

Activities and achievements during the period

- Provided opportunities for adults and juniors to participate in cricket through membership, coaching, training and competitive matches.
- Recorded membership increased during the period. Sports Club fee schedules used in the accounting records show 33 adult and 33 junior memberships in 2024 (plus 4 concessionary memberships), increasing to 40 adult and 49 junior memberships in 2025.
- Entered senior and junior teams in league and cup competitions and incurred the related affiliation, umpire, match and ground-hire costs.
- By the 2025 season the Club was fielding four senior league XIs, alongside its junior development pathway covering softball, incrediball and hardball cricket.

- Maintained and improved cricket and ground equipment, the pavilion and playing facilities at McKane Park.
- Applied funds to equipment and facility improvements, including a BOLA bowling machine and feeder, ground sheets, sight screens and other grounds equipment.
- Raised income through sponsorship, fundraising events, Bonus Ball activities, donations and grants to support cricket participation and facilities.
- Continued the activities of the predecessor unincorporated club following registration of the SCIO on 17 May 2024.

Financial review and reserves

Receipts for the period were £40,565.32 and payments were £38,683.09, giving an excess of receipts over payments of £1,882.23. Bank and cash balances at 31 October 2025 totalled £8,571.90.

This was the charity's first reporting period. Bank balances totalling £6,689.67 held by the predecessor unincorporated club became available to the SCIO on formation and are treated as opening funds rather than operating receipts.

During this first reporting period the trustees did not operate a fixed numerical reserves target. The practical approach was to maintain sufficient unrestricted cash to meet seasonal operating commitments and unexpected ground, equipment and facility costs. The trustees will keep the level of reserves under review as the charity develops.

Donated facilities and services

The charity benefits significantly from the time and expertise of volunteers. Volunteer time has not been given a monetary value in these accounts. No other material donated facilities or services have been identified.

Approved by the charity trustees on: 15/9/2026

Signed on behalf of the charity trustees:

Signature:

Name: Dejesh Deenadayalan   Position: Chair   Date: 15/09/2026

Statement of Receipts and Payments

For the period 17 May 2024 to 31 October 2025

	Unrestricted £	Restricted £	Total £
RECEIPTS			
Donations	1,910.00	0.00	1,910.00
Grants	2,666.53	3,500.00	6,166.53
Fundraising activities (including sponsorship, events and Bonus Ball)	12,921.79	0.00	12,921.79
Receipts from charitable activities	19,167.00	0.00	19,167.00
Other receipts - refund of predecessor club expenditure	400.00	0.00	400.00
Total receipts	**37,065.32**	**3,500.00**	**40,565.32**
PAYMENTS			
Expenses of fundraising activities	2,920.32	0.00	2,920.32
Payments relating directly to charitable activities	23,828.86	0.00	23,828.86
Purchase of equipment / fixed assets	8,433.91	3,500.00	11,933.91
Governance costs	0.00	0.00	0.00
Total payments	**35,183.09**	**3,500.00**	**38,683.09**
Excess of receipts over payments	**1,882.23**	**0.00**	**1,882.23**

The charity had no previous financial year. Accordingly, prior-period comparative figures are not applicable.

Detailed analysis supporting the statement

Receipts	£	Payments	£
Adult membership subscriptions (net of Sports Club agency element)	6,822.00	Match and competition costs	664.54
Junior membership subscriptions (net of Sports Club agency element)	8,230.00	Equipment purchases	11,933.91
Sponsorship income	6,050.00	Equipment repairs and maintenance	3,733.77
Ground and pitch hire income	1,650.00	Indoor training / hall hire	3,315.26
Fundraising and events income	3,666.79	Website, digital and live scoring	920.47
Grant income	6,166.53	Pavilion and clubhouse costs	1,813.76
Indoor nets and training income	350.00	Cricket balls	1,257.60
Donations and charitable giving	1,910.00	Marketing, advertising and sponsor signage	1,535.78
Bonus Ball income	3,205.00	Ground and pitch costs	4,037.90
Playing kit sales	2,115.00	Club administration and affiliations	700.00
Pre-SCIO expenditure refund	400.00	Insurance	1,559.52
Total receipts	**40,565.32**	**Awards, gifts and volunteer recognition**	**961.26**
		Kit purchases	2,499.00
		External ground hire	830.00
		Fundraising costs	1,775.32
		Bonus Ball prizes	1,145.00
		Total payments	**38,683.09**

Statement of Balances

As at 31 October 2025

Cash and bank balances

Fund reconciliation	Unrestricted £	Restricted £	Total £
Opening cash and bank funds transferred to the SCIO on formation	6,689.67	0.00	6,689.67
Excess of receipts over payments for the period	1,882.23	0.00	1,882.23
Closing cash and bank balances	8,571.90	0.00	8,571.90

Account	£
Bank of Scotland - main account ending 13363	4,004.54
Bank of Scotland - charity account ending 30768	4,452.44
Bank of Scotland - Comets/community account ending 81962	114.92
Total cash and bank balances	**8,571.90**

Other assets held

The charity holds cricket, grounds and facility equipment. The Statement of Balances includes the principal material assets purchased by the SCIO during the period and the significant assets inherited from the predecessor club. Lower-value equipment is retained on the supporting asset register but is not separately included in this summary.

Other assets held	Valuation basis	£
Significant equipment purchased by the SCIO during the period	Cost	10,069.76
Significant equipment inherited from predecessor club	Trustee-estimated current value	17,250.00
Total other assets held		**27,319.76**

The £10,069.76 comprises the material equipment purchases disclosed in Note 6. The inherited assets are trustee estimates rather than professional valuations.

Estimated liabilities at 31 October 2025

Liability	Estimated amount
Dunfermline Sports Club - agency balance	£1,685.83
Other material liabilities	None identified

Approved by the charity trustees on: 15/9/2026

Signed on behalf of the charity trustees:

Signature:

Name: David Miller Position: Treasurer Date: 15/9/2026

Notes to the Accounts

1. Basis of preparation

The accounts have been prepared on the receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity is a non-company charity with gross income below £250,000 and its governing document does not require fully accrued accounts.

Receipts and payments record cash and bank transactions during the period. No accruals, prepayments, depreciation or stock adjustments are made in the receipts and payments statement. The Statement of Balances separately reports cash, other assets and estimated liabilities.

2. First accounting period and predecessor club

Dunfermline and Carnegie Cricket Club was registered as a SCIO on 17 May 2024. Before that date its activities were carried on by an unincorporated sports club which was not a registered charity. Bank balances of £6,689.67 held at 16 May 2024 became available to the SCIO on formation. They are shown as opening funds rather than as operating receipts.

Certain payments made after 17 May 2024 also settled liabilities incurred by the predecessor club. Significant non-cash cricket and ground-maintenance assets were also transferred to the SCIO and are disclosed in the Statement of Balances at trustee-estimated current values. The receipts and payments statement records the actual cash payments made by the SCIO during the reporting period.

3. Fund accounting and grants

Unrestricted funds may be used for the charity's purposes at the discretion of the trustees. Restricted funds are subject to conditions imposed by the donor or funder.

Grant / fund	£	Treatment
Cricket Development Trust Scotland grant - bowling machine	1,500.00	Restricted - bowling machine
Dunfermline & West Fife Sports Council - bowling machine	500.00	Restricted - bowling machine
Grant towards sight screens	1,500.00	Restricted - sight screens
Other grant receipts	2,666.53	Unrestricted

Restricted grant income of £3,500 was received during the period. Of this, £2,000 was awarded towards the purchase of a BOLA bowling machine and automatic feeder, which cost £2,855, and £1,500 was awarded towards the purchase of sight screens, which cost £3,072. The balance of both purchases was met from unrestricted funds. These restricted grants were fully applied for their intended purposes during the period and therefore had no closing restricted fund balance. The remaining £2,666.53 of grant receipts was unrestricted.

4. Membership subscriptions and Sports Club agency monies

The Club collects part of certain adult and junior membership subscriptions on behalf of Dunfermline Sports Club. Amounts collected as agent are excluded from D&CCC income and remittances to Dunfermline Sports Club are not treated as D&CCC expenditure. Adult and junior membership income is therefore shown net of the relevant agency element. The 2024 £2,350 payment comprised £2,020 relating to adult/concession subscriptions and £330 relating to junior subscriptions. For 2025, £490 of the Sports Club payment was allocated against junior subscriptions, with the balance allocated against adult/concession subscriptions.

At 31 October 2025 the outstanding Sports Club agency balance is estimated at £1,685.83. This is a best estimate based on the latest annual fee profile of £2,890 (40 adults at £60 and 49 juniors at £10) and seven months of the April-to-March membership year having elapsed: £2,890 × 7/12 = £1,685.83.

5. Fundraising activities

Fundraising receipts include fundraising events and Bonus Ball income. Fundraising payments include event costs and Bonus Ball prizes. Normal operating expenditure has not been netted against fundraising receipts.

6. Fixed assets and other equipment

Under receipts and payments accounting, purchases of equipment and fixed assets are recorded when paid and no depreciation charge is made. The Statement of Balances summarises material assets rather than every lower-value item purchased during the period. The trustees maintain a supporting asset register showing the full equipment record, including lower-value items. The reconciliation below explains the difference between total equipment cash payments and the significant durable assets separately disclosed in the Statement of Balances.

Significant asset purchased during period		Cost £
BOLA bowling machine and automatic feeder		2,855.00
Sight screens		3,072.00
Training nets / matting		2,067.96
Ground sheets and attachment equipment		1,086.00
Super Soaker ground-water removal equipment		988.80
Total significant purchased assets		**10,069.76**
Inherited asset	**Valuation basis**	**Estimated value £**
Electronic scoreboard (approximately 5 years old)	Trustee estimate based on current replacement cost and age	2,500
FrogBox camera and encoder	Trustee estimate	250
Ride-on mower	Trustee estimate	4,000
Square mower	Trustee estimate	1,000
Wicket mower	Trustee estimate	1,000
Ride-on roller	Trustee estimate	3,500
Cricket covers - three covers forming one pitch set	Trustee estimate	2,000
Large ground spiker / aerator	Trustee estimate	500
Three older shipping containers	£500 each - trustee estimate	1,500
Other miscellaneous ground equipment	Nominal trustee estimate	1,000
Total inherited assets		**17,250**

Equipment purchase reconciliation

Equipment purchases during period	£
Total cash payments for equipment / fixed assets	11,933.91
Less: lower-value and non-significant equipment purchases not separately disclosed as assets	(1,864.15)
Significant durable assets purchased and held at 31 October 2025	**10,069.76**

Historic purchase costs are not available for many inherited assets because of their age. The trustees have therefore used reasonable estimates of current value where practicable. These estimates are not professional valuations.

7. Trustee remuneration, expenses and related party transactions

No charity trustee received remuneration or expenses from the charity during the reporting period. No transactions with charity trustees or connected persons requiring separate disclosure were identified.

8. Grants paid

The charity did not make grants to individuals or organisations during the reporting period, based on the accounting records reviewed.

9. Comparative figures

This is the charity's first accounting period following registration on 17 May 2024. There is therefore no previous charity financial year for comparison.

Independent Examiner's Report

Independent Examiner's Report to the Trustees of Dunfermline and Carnegie Cricket Club (Scottish Charity No. SC053368)

I report on the accounts of the charity for the period ended 31 October 2025.

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 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 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 the course of 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.

Signed: Rory HD Cooper Date: 14 September 2026

Name: Rory H D Cooper

Relevant professional qualification(s) or body (if any): C.P.F.A.

Address: 6 Killin Court, Dunfermline, Fife, KY12 7XF