

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Professional Cricketers' Association			
Year ended:	31 December 2025			
List no:	751			
Head or Main Office address:	RES Wyatt Stand			
	Edgbaston Stadium			
	Edbaston Road			
	Birmingham			
Postcode	B5 7QU			
Website address (if available)				
Has the address changed during the year to which the return relates?	Yes	☒	No	☐
				('X' in appropriate box)
General Secretary:	Daryl Mitchell			
Telephone Number:	07780 019745			
Contact name for queries regarding the completion of this return	Nil Neale			
Telephone Number:	07974 086035			
E-mail:	nil.neale@thepca.co.uk			

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification

Officer as below or by telephone to: 0330 109 3602

You should send the annual return to the following email address stating the name of the union in subject:

returns@certoffice.org

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Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	576				576
Total	576				A 576

Number of members at end of year contributing to the General Fund

576

Number of members included in totals box 'A' above for whom no home or authorised address is held:

Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
Chair	James Harris	Oliver Hannon-Dalby	01 March 2025

State whether the union is:

a. A branch of another trade union?

Yes

No

X

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

X

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

Please complete list of all officers in post at the end of the year to which this return relates.

[illegible]

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		130,514
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		130,514
Investment income (as at page 12)		97,738
Other Income		
Income from Federations and other bodies (as at page 4)	3,629,271	
Income from any other sources (as at page 4)	96,187	
Total of other income (as at page 4)		3,725,458
Total income		3,953,710
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		2,927,685
Administrative expenses (as at page 10)		540,176
Federation and other bodies (specify)		
Surplus on disposal of investments		-11,879
Total expenditure Federation and other bodies		-11,879
Taxation		21,760
Total expenditure		3,477,742
Interfund Transfers OUT		71,012
Surplus (deficit) for year		475,968
Amount of general fund at beginning of year		2,075,031
Amount of general fund at end of year		2,479,987

(see notes 19 and 20)

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Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		brought forward	350,407
Employment Related Issues		Advisory Services	
Legal advice	47,000	Negotiation Service	159,420
		Confidential Helpline	77,235
Representation –		Other Cash Payments	
Non Employment Related Issues		Insurance	221,772
Legal advice	63,137	Contribution to Futures Fund	930,974
		Education and Training services	
		Education & Training	205,453
		Personal Development & Welfare	953,254
		Officers	
		Compulsory and optional modules	10,866
Communications			
AGM	9,700		
Membership Meetings and miscellaneous	107,094		
Literature and Communication Costs	96,587		
Membership Scheme and	26,889		
Data Management			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Professional Fees	
		PI & Cyber Insurance	16,554
		Beneficiary Support	1,750
carried forward	350,407	Total (should agree with figure in General Fund)	2,927,685

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Insurance Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		50,000
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		50,000
	Number of members contributing at end of year		576

Fund 3		Fund Account	
Name:	Reserve Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		78,000
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		78,000
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		576

(See notes 21 and 23)

Fund 4		Fund Account	
Name:	Market value reserve	£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
Total other income as specified			
Total Income			
Interfund Transfers IN			99,012
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
Surplus (Deficit) for the year			
Amount of fund at beginning of year			56,138
Amount of fund at the end of year (as Balance Sheet)			155,150
Number of members contributing at end of year			576

Fund 5		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
Total other income as specified			
Total Income			
Interfund Transfers IN			
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
Surplus (Deficit) for the year			
Amount of fund at beginning of year			
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

(See notes 21 and 23)

Fund 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 7		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 8		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 9		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(see notes 24 to 33)

£

£

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The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

[illegible]

Political fund account expenditure (b)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

[illegible]

Political fund account expenditure (c)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

[illegible]

Political fund account expenditure (d)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

[illegible]

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

[illegible]

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£
Total	

**Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations
(consolidation) act 1992**

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one

£

Total expenditure

£

(c) the total amount of all other money expended

Total expenditure

Total of all expenditures

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above		
Auditors' fees		13,800
Legal and Professional fees		3,030
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Service delivery costs		497,060
Other Outgoings		
Bank charges and incidental expenses		26,286
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		540,176
Charged to:	General Fund (Page 3)	540,176
	Insurance Fund	
	Reserve Fund	
	Market value reserve	
Total		540,176

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

Analysis of investment income

(see notes 47 and 48)

	(see notes 7 and 8)		
		Political Fund £	Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			20,034
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			77,704
Other investment income (specify)			
			97,738
		Total investment income	97,738
Credited to:			
		General Fund (Page 3)	97,738
		Insurance Fund	
		Reserve Fund	
		Market value reserve	
		Political Fund	
		Total Investment Funds	97,738

Balance sheet as at

(see notes 49 to 52)

Previous Year		£	£
1,624,521 4	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £ (1,798,533)		1,798,533
	Unquoted		4
	Total Investments		1,798,537
136,142 378,035	Other Assets		
	Loans to other trade unions		
	Sundry debtors		60,369
	Cash at bank and in hand		281,480
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Amounts owed to related parties		432
	Short term investments		1,453,173
	Total of other assets		1,795,454
2,075,031 78,000 56,138	Total assets		3,593,991
	General fund (page 3)		2,479,987
	Insurance Fund		50,000
	Reserve Fund		
	Market value reserve		155,150
	Political Fund Account		
£312,711 £652,709 £146,128 £18,713	Liabilities		
	Amount held on behalf of central trade union political fund		
	Creditors and accruals		175,447
	Deferred Income		656,665
	Amounts owed to related parties		25,025
	Deferred Tax		51,717
	Total liabilities		908,854
	Total assets		3,593,991

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold	Leasehold				
	£	£	£	£	£	£
Cost or Valuation						
At start of year						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Equities (e.g. Shares)	1,338,170	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Non government bonds	181,339	
	Alternative assets	121,026	
	Cash	157,998	
	Total quoted (as Balance Sheet)	1,798,533	
	Market Value of Quoted Investment	1,798,533	
Unquoted	Equities		
	Shares in related company	4	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Total unquoted (as Balance Sheet)	4	
	Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes

☒

No

☐

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
PCA Management Limited	03313434
PCA Events Limited	13527845

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes

☐

No

☒

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders
PCA Management Limited	Professional Cricketers' Association
PCA Events Limited	PCA Management Limited

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	130,514		130,514
From Investments	97,738		97,738
Other Income (including increases by revaluation of assets)	3,725,458		3,725,458
Total Income	3,953,710		3,953,710
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	3,477,742		3,477,742
Funds at beginning of year (including reserves)	2,209,169		2,209,169
Funds at end of year (including reserves)	2,685,137		2,685,137
Assets			
Fixed Assets			
Investment Assets			1,798,537
Other Assets			1,795,454
Total Assets			3,593,991
Liabilities		Total Liabilities	908,854
Net Assets (Total Assets less Total Liabilities)			2,685,137

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
	Fixed Assets		
	Investment Assets		
	Other Assets		
	Total Assets		
Liabilities	Total Liabilities		
Net Assets (Total Assets less Total Liabilities)			

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	No
If Yes How many ballots were held:	
For each ballot held please complete the information below:	
Ballot 1 Number of individual who were entitled to vote in the ballot Number of votes cast in the ballot Number of Individuals answering "Yes" to the question 1 Number of individuals answering "No" to the question 2 Number of invalid or otherwise spoiled voting papers returned 3 1-3 should total "Number of votes cast" Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	
Ballot 2 Number of individual who were entitled to vote in the ballot Number of votes cast in the ballot Number of Individuals answering "Yes" to the question 1 Number of individuals answering "No" to the question 2 Number of invalid or otherwise spoiled voting papers returned 3 1-3 should total "Number of votes cast" Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	
Ballot 3 Number of individual who were entitled to vote in the ballot Number of votes cast in the ballot Number of Individuals answering "Yes" to the question 1 Number of individuals answering "No" to the question 2 Number of invalid or otherwise spoiled voting papers returned 3 1-3 should total "Number of votes cast" Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;
- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO

☐

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

See accounts

Accounting policies

(see notes 84 and 85)

See accounts

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Daryl Mitchell	Name:	Oliver Hannon-Dalby
Date:	12 May 2026	Date:	12 May 2026

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	X	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	X	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes		No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	X	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	X	No	
A member statement is: (see Note 80)	Enclosed	X	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	X	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	X	No	

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)

See accounts

Signature(s) of auditor or auditors:

Name(s):

Profession(s) or Calling(s):

Address(es):

Postcode

Date

Contact name for inquiries and
telephone number:

N.B. When notes to the account are referred to in the auditor's report a copy of those notes must accompany this return.

Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour
Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

No

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate

Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

Yes / No

- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

Yes / No

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

Membership audit certificate

Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes

If "No" Please explain below:

Signature	
Name	Oliver Hannon-Dalby
Office held	Chair
Date	12-May-26

PROFESSIONAL CRICKETERS' ASSOCIATION

STATEMENT TO MEMBERS

12 MONTHS ENDED 31 DECEMBER 2025

PROFESSIONAL CRICKETERS' ASSOCIATION

STATEMENT TO MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2025

PLAYERS' COMMITTEE RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Trade Union rules require the Players' Committee to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Association and of the surplus or deficit of the Association for that period. In preparing those Financial Statements the Players' Committee is required to:

- 1 Select suitable accounting policies and apply them consistently;
- 2 Make judgements and estimates that are reasonable and prudent;
- 3 Prepare Financial Statements on the going concern basis unless it is inappropriate to presume that the Association will continue to operate.

The Players' Committee is also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable them to ensure that the Financial Statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. It is also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This statement has been approved by the PCA Management Board on 12 March 2026 and received final approval by the Players' Committee on 15 March 2026.



D Mitchell
Chief Executive

18 March 2026

PROFESSIONAL CRICKETERS' ASSOCIATION

STATEMENT TO MEMBERS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE PROFESSIONAL

CRICKETERS' ASSOCIATION FOR THE YEAR ENDED 31 DECEMBER 2025

Opinion

In our opinion, the financial statements:

- give a true and fair view of the state of the Association's affairs as at 31 December 2025 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

We have audited the financial statements of The Professional Cricketers' Association (the 'Association') for the year ended 31 December 2025 which comprise the Income Statement, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Players' Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Players' Committee with respect to going concern are described in the relevant sections of this report.

Other information

The Players' Committee is responsible for the other information included in the Statement to Members. The other information comprises the information included in the Statement to Members, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

PROFESSIONAL CRICKETERS' ASSOCIATION

STATEMENT TO MEMBERS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE PROFESSIONAL CRICKETERS' ASSOCIATION FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Association and its environment obtained in the course of the audit, we have not identified material misstatements in the Statement to Members.

We have nothing to report in respect of the following matters to which the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept in accordance with the requirements; or
- the Association has not maintained a satisfactory system of controls over its transactions in accordance with the requirements; or
- certain disclosures of members remuneration specified by law are not made; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the Players' Committee

As explained more fully in the Statement of the Players' Committee Responsibilities, the Players' Committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Players' Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Players' Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Players' Committee either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

PROFESSIONAL CRICKETERS' ASSOCIATION

STATEMENT TO MEMBERS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE PROFESSIONAL CRICKETERS' ASSOCIATION FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the Association and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework FRS 102 and the Trade Union and Labour Relations (Consolidation) Act 1992, General Data Protection Regulations, and legislation relating to employment, health and safety and safeguarding.

We assessed the susceptibility of the Association's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Board of Members and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

PROFESSIONAL CRICKETERS' ASSOCIATION

STATEMENT TO MEMBERS

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE PROFESSIONAL
CRICKETERS' ASSOCIATION FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)**

Use of our report

This report is made solely to Professional Cricketers' Association, as a body, in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association as a body, for our audit work, for this report, or for the opinions we have formed.

Buzzacott Audit LLP

Buzzacott Audit LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 18 March 2026

Buzzacott Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

PROFESSIONAL CRICKETERS' ASSOCIATION

STATEMENT TO MEMBERS

INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

The following statement to members conforms with the Trade Union and Labour Relations (Consolidation) Act 1992. The information is consistent with the Association's Annual Return to the Certification Office.

	Notes	Year to 31 Dec 2025	Year to 31 Dec 2024
		£	£
Income			
ECB Funding		2,500,000	2,295,951
Futures Fund	4	980,974	963,794
Member Subscriptions		130,514	125,420
Contribution from Cricketers' Trust		127,235	94,000
Other Donations		21,062	19,761
Interest		77,704	81,649
Dividends		20,034	17,635
		<u>3,857,523</u>	<u>3,598,210</u>
Overheads and Administrative Expenses			
Service Delivery Costs	5	497,060	446,828
Audit and Accountancy Fees		16,830	15,712
Incidental Expenses		14,491	14,446
Bank Charges		11,795	13,839
		<u>(540,176)</u>	<u>(490,825)</u>
Surplus on Disposal of Investments	12	11,879	21,892
		<u>3,329,226</u>	<u>3,129,277</u>
Surplus before Taxation			
Corporation tax	6	(21,760)	(29,425)
		<u>3,307,466</u>	<u>3,099,852</u>
Payments for the Benefit of the Membership			
Communications	7	242,020	213,047
Personal Development	8	1,158,707	1,046,547
Insurance	9	221,772	292,531
Legal & Advisory	10	286,111	280,534
Welfare	11	88,101	84,361
Futures Fund	4	930,974	913,794
		<u>(2,927,685)</u>	<u>(2,830,814)</u>
Surplus of Income over Expenditure		<u>379,781</u>	<u>269,038</u>
Other Comprehensive Income/(Expense)			
Change in market value of investment	12	129,191	25,047
Deferred tax		<u>(33,004)</u>	<u>(3,490)</u>
		96,187	21,557
Accumulated Surplus as at 1 January 2025 / 2024		2,075,031	1,746,980
Transfer to Insurance Fund		(50,000)	-
Transfer from Reserve Fund		78,000	30,000
Transfer (to) from Market Value Reserve		(99,012)	7,456
		<u>2,479,987</u>	<u>2,075,031</u>
Accumulated Surplus as at 31 December 2025 / 2024		<u><u>2,479,987</u></u>	<u><u>2,075,031</u></u>

PROFESSIONAL CRICKETERS' ASSOCIATION

STATEMENT TO MEMBERS

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

The following statement to members conforms with the Trade Union and Labour Relations (Consolidation) Act 1992. The information is consistent with the Association's Annual Return to the Certification Office

	Notes	31 Dec 2025 £	31 Dec 2024 (Restated) £
Fixed Assets			
Quoted Investments	12	1,798,533	1,624,521
Long Term Investments	13	4	4
		1,798,537	1,624,525
Current Assets			
Debtors and Prepayments		60,369	136,142
Amounts owed by Related Parties	14	432	728
Short term investments		1,453,173	1,200,000
Cash at Bank and in Hand		281,480	378,035
		1,795,454	1,714,905
Current Liabilities			
Creditors and Accruals		175,447	312,711
Deferred Income	15	656,665	652,709
Amounts owed to Related Parties	14	25,025	146,128
Deferred Tax	16	51,717	18,713
		908,854	1,130,261
		886,600	584,644
Net Assets			
		2,685,137	2,209,169
General Fund	17	2,479,987	2,075,031
Insurance Fund	17	50,000	-
Reserve Fund	17	-	78,000
Market Value Reserve	17	155,150	56,138
		2,685,137	2,209,169

PROFESSIONAL CRICKETERS' ASSOCIATION

STATEMENT TO MEMBERS

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

The Financial Statements were approved by the Players' Committee on 15 March 2026. The Players' Committee has taken advantage of special exemptions conferred by FRS 102 Section 1A applicable to small companies in the preparation of the financial statements and have done so on the grounds that, in their opinion, the Association qualifies as a small reporting entity.



D Mitchell
Chief Executive

18 March 2026

PROFESSIONAL CRICKETERS' ASSOCIATION

STATEMENT TO MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

The Financial Statements have been prepared in accordance with applicable UK accounting standards and the following accounting policies:

a **Basis of Accounting**

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom And Republic of Ireland' (FRS 102 Section 1A). The financial statements have been prepared under the historical cost basis except for the modification to a fair value basis for certain financial instruments as specified in the accounting policies below. The Association has not prepared consolidated accounts on the grounds that, taken together with its subsidiary, it would have qualified as a small group under part 15 of the Companies Act. These financial statements therefore present information about the Association as an individual undertaking and not about its group.

b **Financial instruments**

The Association only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Association and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments. Amounts due to the Association's wholly owned subsidiary are held at face value less any impairment.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Short term investments - comprise highly liquid investments such as variable money market funds.

The accounting policies for cash and short term investments have been updated during the year ended 31 December 2025, resulting in a reclassification of £1,453,173 to short term investments. The prior year comparative has also been updated to reflect this change in policy.

Investments - Quoted investments are measured at fair value based on published data at the Balance Sheet date. Changes in fair value are recognised in the Income Statement.

The investment in PCA Management Limited is accounted for at cost less impairment in these financial statements.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument. Amounts due to Association's wholly owned subsidiary are held at face value less any impairment.

PROFESSIONAL CRICKETERS' ASSOCIATION

STATEMENT TO MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES (cont.)

c **Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

d **Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the Association anticipates it will pay to settle the debt.

e **General Fund**

The Association operates a general fund which reflects the annual surplus for the year.

f **Insurance Fund and Reserve Fund**

The Association maintains an insurance fund for the purpose of meeting members' claims under limits specified in certain insurance policies taken out by the Association. Any surplus, above any claims settled, remaining at the completion of the annual insurance cover period is transferred to the reserve fund up to a maximum of one year's aggregate deductible under the terms specified in certain insurance policies.

g **Market Value Reserve**

The market value reserve represents accumulated recognised but unrealised gains in quoted investments less deferred tax thereon.

h **Corporation Taxation**

The Association is liable to Corporation Tax on its investment income and realised gains on investments.

i **Deferred Tax**

Deferred tax is provided on all material reversing timing differences which arise from transactions reflected through the Income Statement.

j **FRS102 Reduced Disclosure**

The Association has not produced a Statement of Cash Flows as permitted by FRS102 Section 1A.

PROFESSIONAL CRICKETERS' ASSOCIATION

STATEMENT TO MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES (cont.)

k Critical Accounting Assumptions and Judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and judgements are continuously evaluated and are based on historical experience and other factors including expectations of future events that are believed to be reasonable. Revision to accounting estimates are recognised in the period in which the estimates are revised and any future period affected.

The significant judgements and estimates used are:

- ◆ To provide for the full insurance deductible of £50,000 on the policy year;
- ◆ To provide for the proportion of the Winter Insurance policy that may not be covered by contributions from the clubs;
- ◆ The allocation of staff and other costs between the PCA and PCA Management Limited; and
- ◆ Estimating future income and expenditure for the purpose of the going concern assessment.

2 POLITICAL FUND

The Association does not make political contributions.

3 OFFICER REMUNERATION

With effect from 1 April 2006 staff costs have formed an integral part of a service delivery charge from PCA Management Limited to the Professional Cricketers' Association. Total remuneration paid by PCA Management Limited, relating to members of the Players' Committee in the year to 31 December 2025, was as follows:

D Mitchell
Chief Executive
Apptd. 1 Feb 2025

Gross Salary	£167,996
Social Security Costs	£23,885
Pension Contribution	£31,026
Healthcare	£6,670

The Chief Executive's salary and benefits, as stated above, are associated with all aspects of the PCA Group and not just the Association, with 45% (2024: 45%) of the stated costs forming part of the service delivery charge to the Professional Cricketers' Association

4 FUTURES FUND	2025	2024
Funding received relating to the Former First Class County Cricketers' Trust	£980,974	£963,794
	<u> </u>	<u> </u>

In the year to 31st December 2025 the Association received £980,974 which was the fifth year's funding of the PCA Futures Fund. After deduction of a contribution towards the Association's costs related to administration, £930,974 was paid to the Former First Class County Cricketers' Trust in 2025.

PROFESSIONAL CRICKETERS' ASSOCIATION

STATEMENT TO MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES TO THE ACCOUNTS

5	SERVICE DELIVERY COSTS	2025	2024
	Staff Remuneration	408,525	384,099
	Travel and Motor Expenses	19,599	43,194
	Office Premises and Service Charges	65,625	16,279
	Telephone Charges	3,311	3,256
		£497,060	£446,828
6	CORPORATION TAX		
	Corporation tax is chargeable on the investment activities of the Association and is made up as follows:		
		2025	2024
	Investment income	77,704	81,649
	Capital gains on investments	9,335	24,951
	Taxable income	£87,039	£106,600
	Taxable income multiplied by standard rate of		
	Corporation tax in the UK of 25%	21,760	26,650
	Adjustment to prior year tax charge	-	2,775
	Tax charge	£21,760	£29,425
7	COMMUNICATIONS	2025	2024
	AGM	9,700	12,959
	Membership Meetings and Miscellaneous Costs	107,094	99,511
	Literature and Communication Costs	96,587	67,523
	Membership Scheme and Data Management	26,889	25,783
	Beneficiary Functions	1,750	7,271
		£242,020	£213,047
8	PERSONAL DEVELOPMENT	2025	2024
	Rookie Camp/Futures Conference	25,381	25,018
	Member Education Claims	79,675	43,111
	Coaching	36,370	33,882
	PCA Courses and Workshops	64,027	26,519
	Personal Development Managers	953,254	918,017
		£1,158,707	£1,046,547

PROFESSIONAL CRICKETERS' ASSOCIATION**STATEMENT TO MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2025****NOTES TO THE ACCOUNTS**

9	INSURANCE	2025	2024
	Permanent Insurance	110,660	98,847
	Permanent Insurance Excess Paid	-	90,000
	Travel Insurance	54,490	53,722
	Critical Illness	56,622	49,962
		£221,772	£292,531
10	LEGAL AND ADVISORY	2025	2024
	Legal	110,137	157,488
	Advisory Service	175,974	123,046
		£286,111	£280,534
11	WELFARE	2025	2024
	Confidential Helpline	77,235	54,000
	Other	10,866	30,360
		£88,101	£84,360
12	QUOTED INVESTMENTS	2025	2024
	Fair value brought forward	1,578,624	1,451,627
	Plus additions in year	82,007	744,856
	Less disposals in year	(70,566)	(642,906)
	Change in valuation during the year	129,191	25,047
		1,719,256	1,578,624
	Cash held by investment manager	79,277	45,897
	Market value carried forward	£1,798,533	£1,624,521

A profit of £11,879 (2024: profit of £21,892) arose on the disposals in the period.

13 LONG TERM INVESTMENTS

Long term investments are represented by a holding of 4 ordinary shares of £1 each comprising a 100% interest in PCA Management Limited. The net liabilities of PCA Management Limited as at 31st December 2024 (the most recently published accounts) were £277,668. No impairment provisions have been made.

PROFESSIONAL CRICKETERS' ASSOCIATION

STATEMENT TO MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES TO THE ACCOUNTS

14 RELATED PARTY TRANSACTIONS

At the year end, the following balances were due from/(to) related parties:

	2025	2024
PCA Management Limited	(25,025)	(146,128)
The Cricketers' Trust	432	728
	£(24,593)	£(145,400)

The balances are interest free and repayable on demand.

During the year PCA Management Limited recharged £1,622,687 (2024: £1,474,346) to the Association representing salaries, rent and other administration costs.

During the year The Cricketers' Trust contributed £125,835 (2024: £94,000) towards the costs of the activities of the Association.

15 DEFERRED INCOME

Deferred income for the year is £656,665 (2024: £652,709) which includes £625,000 in relation to the first quarter of 2026 funding from the England and Wales Cricket Board.

16 DEFERRED TAXATION

Deferred taxation provided for at 25% (2024: 25%) is set out below.

	2025	2024
Unrealised gain on quoted investments	51,717	18,713

PROFESSIONAL CRICKETERS' ASSOCIATION

STATEMENT TO MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES TO THE ACCOUNTS

17 MOVEMENTS ON FUNDS

	General Fund	Insurance Fund	Reserve Fund	Market Value Reserve	Totals
As at 1 January 2025	2,075,031	-	78,000	56,138	2,209,169
Insurance Claims Paid	-	-	-	-	-
Surplus of Income over Expenditure	379,781	-	-	-	379,781
Other Comprehensive Income/(Exp.)	96,187	-	-	-	96,187
Transfers to/(from) from General Fund	(96,893)	-	-	96,893	-
Transfer of Realised Losses	(2,119)	-	-	2,119	-
Transfer to Insurance Fund	(50,000)	50,000	-	-	-
Transfer from Reserve Fund	78,000	-	(78,000)	-	-
As at 31 December 2025	<u>2,479,987</u>	<u>50,000</u>	<u>-</u>	<u>155,150</u>	<u>2,685,137</u>

In April 2010, the Association entered into a stop loss arrangement for its personal accident insurance policy for its members. This is an annual agreement, and the Association has set aside £50,000 in 2025 in relation to 2025 claims. In 2024 £90,000 had been set aside in relation to 2024 insurance claims, all of which was utilised in 2024. In 2023 £90,000 had been set aside in relation to 2023 claims, £12,000 of this had been utilised as at 1 January 2025. The Reserve Fund balance was therefore £78,000 at the beginning of 2025 (which represents the unused deductible of 2023). The £78,000 Reserve Fund balance was released in 2025, as no claims in relation to 2023 were made, and is included in cash at bank and quoted investments in the Balance Sheet as at 31 December 2025.

The market value reserve represents recognised but unrealised gains and (losses) in quoted investments less deferred tax thereon.

PROFESSIONAL CRICKETERS' ASSOCIATION

STATEMENT TO MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2025

A member who is concerned that some irregularity may be occurring, or has occurred, in the conduct of the financial affairs of the PCA may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with one or more of the following as it seems appropriate to raise it with the Chairman of the Association; the Chief Executive, the Chair of the PCA Management Board, the Auditor or Auditors of the Association, the Certification Officer (who is an independent Officer appointed by the Secretary of State) and the Police.

Where a member believes that the financial affairs of the PCA have been or are being conducted in breach of the law or in breach of rules of the Union and contemplates bringing civil proceedings against the Association or Responsible Officials or Trustees, he should consider obtaining independent legal advice.