

Company registration number 06258953 (England and Wales)

BASEBALLSOFTBALLUK LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

BASEBALLSOFTBALLUK LIMITED

COMPANY INFORMATION

Directors	J K McLernon	
	F C Breedon	
	L A Morissetti	
	C Rowe	
	M T G Bazeley	(Appointed 24 February 2025)
	R W Evans	(Appointed 24 February 2025)
	O J Ylinen	(Appointed 24 February 2025)
Secretary	R Clarke	
Company number	06258953	
Registered office	Home Plate Farnham Park National Baseball & Softball Complex Beaconsfield Road Farnham Royal Buckinghamshire SL2 3BP	
Auditor	Barcant Beardon Limited Chartered Accountants 8 Blackstock Mews Islington London N4 2BT	
Business address	Home Plate Farnham Park National Baseball & Softball Complex Beaconsfield Road Farnham Royal Buckinghamshire SL2 3BP	
Bankers	Barclays Bank Plc 19 Fleet Street London EC4P 4DR	

BASEBALLSOFTBALLUK LIMITED

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BASEBALLSOFTBALLUK LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The directors present their annual report and financial statements for the year ended 31 March 2025.

Principal activities

The principal activity of the company is a development agency for baseball and softball in the United Kingdom.

Review of business and future developments

BaseballSoftballUK (BSUK) started the 2024-25 fiscal year implementing the changes identified in the strategic organisational review of the previous year, with personnel and team changes to better position BSUK for future challenges and opportunities.

An input into those changes was the Coaching Review, with the restructured team charged with creating a new Coaching Development programme. Work involved developing the pathway, the coaching materials and a new e-learning platform to support the planned hybrid coaching courses, mixing online and practical sessions. The Development team also initiated a full sport survey, to identify ongoing and new challenges facing clubs, leagues and teams across the country; following analysis, this will be used to refine support given.

As MLB returned for the third time to the London Stadium, the funding for the MLB London Series Legacy programme continued, with the provision of First Pitch programmes across the country through our partner the Youth Sports Trust.

On the international front, BSUK supported the British Baseball Federation in hosting the second edition of the WSBC Blind Baseball International Cup, held at the National Baseball & Softball at Farnham Park. Cuba beat the title holders, Italy, in the final, with Great Britain losing to Pakistan in the Bronze Medal Match. The BSUK Performance Team supported the British Softball Federation and British Baseball Federation National teams to success, with participation in the U23 Baseball World Cup in China, a Bronze Medal in the U22 Softball European Championships and a Silver Medal in the Senior Softball European Championships.

In the final quarter of the year, BSUK were pleased to welcome the British Baseball Federation back as a member of the organisation.

We look forward to a year of change, with work starting to bring BSUK, the British Softball Federation and the British Baseball Federation closer together, with a full review of governance, safeguarding, development requirements and management of international and domestic programmes to maintain the growth and sustainability of the sports in Great Britain.

On the international front, BSUK supported the British Baseball Federation in hosting the second edition of the WSBC Blind Baseball International Cup, held at the National Baseball & Softball at Farnham Park. Cuba beat the title holders in the final, with Great Britain losing to Pakistan in the Bronze Medal Match. The BSUK Performance Team supported the British Softball Federation and British Baseball Federation National teams to success, with participation in the U23 Baseball World Cup in China, a Bronze Medal in the U22 Softball European Championships and a Silver Medal in the Senior Softball European Championships.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

J K McLernon	
G C Henderson	(Resigned 3 March 2025)
F C Breeden	
J Boyd	(Resigned 24 October 2025)
K L Clarke	(Resigned 23 July 2025)
P Convo	(Resigned 24 February 2025)
P C Veasey	(Resigned 24 February 2025)
L A Morisetti	
C Rowe	
M T G Bazeley	(Appointed 24 February 2025)
R W Evans	(Appointed 24 February 2025)
O J Ylinen	(Appointed 24 February 2025)

BASEBALLSOFTBALLUK LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Auditor

In accordance with the company's articles, a resolution proposing that Barcant Beardon Limited be reappointed as auditor of the company will be put at a General Meeting.

Statement of disclosure to auditor

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

M T G Bazeley

Director

30 March 2026

BASEBALLSOFTBALLUK LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BASEBALLSOFTBALLUK LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BASEBALLSOFTBALLUK LIMITED

Opinion

We have audited the financial statements of BaseballSoftballUK Limited (the 'company') for the year ended 31 March 2025 which comprise the income and expenditure account, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2025 and of its deficit 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 Companies Act 2006.

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 company 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 other 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 opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 company'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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

BASEBALLSOFTBALLUK LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BASEBALLSOFTBALLUK LIMITED (CONTINUED)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are 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 directors determine 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 directors are responsible for assessing the company'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 directors either intend to liquidate the company 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- the engagement partner ensured that the audit team had the appropriate competence, capability and skill to identify and recognise any non-compliance with applicable laws and regulations;
- we identified such laws and regulations applicable from our discussions with directors and other management and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the on the financial statements or the operations of the Company, including the Companies Act 2006, taxation legislation and data protection, employment and health and safety legislation;
- we assessed the extent of compliance with laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, 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.

BASEBALLSOFTBALLUK LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BASEBALLSOFTBALLUK LIMITED (CONTINUED)

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;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosure to underlying and supporting documentation;
- reading the minutes of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with law or regulation is removed from the events or transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company'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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mukesh Khatri FCA (Senior Statutory Auditor)

For and on behalf of Barcant Beardon Limited, Statutory Auditor

Chartered Accountants

Chartered Accountants

8 Blackstock Mews

Islington

London

N4 2BT

30 March 2026

BASEBALLSOFTBALLUK LIMITED**INCOME AND EXPENDITURE ACCOUNT*****FOR THE YEAR ENDED 31 MARCH 2025***

	Notes	2025 £	2024 £
Income		1,319,662	1,486,752
Administrative expenses		(1,340,533)	(1,535,345)
Operating deficit		(20,871)	(48,593)
Interest payable and similar expenses		(2,270)	(2,270)
Deficit before taxation		(23,141)	(50,863)
Tax on deficit		-	-
Deficit for the financial year		(23,141)	(50,863)

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

BASEBALLSOFTBALLUK LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	4		514,244		563,849
Current assets					
Stocks		1,045		81	
Debtors	5	50,339		21,215	
Cash at bank and in hand		2,482		36,762	
		<u>53,866</u>		<u>58,058</u>	
Creditors: amounts falling due within one year	6	<u>(261,062)</u>		<u>(260,767)</u>	
Net current liabilities			<u>(207,196)</u>		<u>(202,709)</u>
Total assets less current liabilities			307,048		361,140
Creditors: amounts falling due after more than one year	7		(8,865)		(19,503)
Deferred income	8		<u>(304,730)</u>		<u>(325,043)</u>
Net (liabilities)/assets			<u><u>(6,547)</u></u>		<u><u>16,594</u></u>
Reserves					
Income and expenditure account			<u><u>(6,547)</u></u>		<u><u>16,594</u></u>

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

The financial statements were approved by the board of directors and authorised for issue on 30 March 2026 and are signed on its behalf by:

JK McLernon
Director

Company Registration No. 06258953

BASEBALLSOFTBALLUK LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Company information

BaseballSoftballUK Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Home Plate, Farnham Park National Baseball & Softball Complex, Beaconsfield Road, Farnham Royal, Buckinghamshire, SL2 3BP.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Sports facility - leasehold	evenly over the remaining lease term
Sport equipment	50% per annum on cost
Fixtures, fittings & equipment	10%, 20%, 25%, 33.33% per annum on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to the income and expenditure account.

1.4 Borrowing costs related to fixed assets

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in surplus or deficit in the period in which they are incurred.

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

BASEBALLSOFTBALLUK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

1.8 Taxation

The company has both taxable and non taxable income. The company is liable to corporation tax on profits from its taxable activities. The profit chargeable to corporation tax is calculated on an apportionment basis on the two income streams.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.10 Retirement benefits

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the income and expenditure account in the year they are payable.

BASEBALLSOFTBALLUK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.11 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to profit or loss so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

1.12 Grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the income and expenditure account over the expected useful life of the assets. Grants towards revenue expenditure are released to the income and expenditure account as the related expenditure is incurred.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Employees

The average monthly number of persons employed by the company during the year was:

2025	2024
Number	Number
12	14
==	==

FOR THE YEAR ENDED 31 MARCH 2025

A legal charge was created on 22 July 2016 over the leasehold property in favour of The English Sports Council.

6	Creditors: amounts falling due within one year	2025	2024
		£	£
	Bank loans and overdrafts	36,368	-
	Trade creditors	81,942	40,197
	Taxation and social security	9,005	11,649
	Other creditors	133,747	208,921
		<u>261,062</u>	<u>260,767</u>

BASEBALLSOFTBALLUK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Other creditors	8,865	19,503

8 Deferred income

	2025	2024
	£	£
Arising from capital grants	325,043	345,356
Other deferred income	48,723	95,009
	373,766	440,365

Deferred income is included in the financial statements as follows:

Current liabilities	69,036	115,322
Shown as deferred income on the face of the balance sheet	304,730	325,043
	373,766	440,365

9 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

10 Operating lease commitments

As lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2025	2024
	£	£
Total commitments	308,750	327,750

11 Related party transactions

In accordance with the company's Memorandum and Articles of Association, Board directors are appointed by the Members, who are the British Softball Federation (BSF) and British Baseball Federation. During this period, Lesley Morisetti and Catherine Rowe continued as a nominated Non-Executive Directors from the BSF. Richard Evans and Oona Ylinen are the nominated Non-Executive Directors from the BBF, both appointed 24 February 2025. All directors, apart from the CEO, hold non-executive positions. The remaining places are made up of three independent directors; the CEO role became vacant in January 2026 and is currently being replaced. The directors maintain no financial interest in any transactions.

12 Directors' transactions

BASEBALLSOFTBALLUK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Directors' transactions

(Continued)

The directors were paid expenses amounting to £0 (2024 - £1,654) for attendance at meetings of the Board or sub-committees and any other events in connection with the discharge of their duties.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.