

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
FOR
WILTSHIRE CRICKET LIMITED**

Haines Watts Cirencester Limited
Old Station House
Station Approach
Newport Street
Swindon
Wiltshire
SN1 3DU

WILTSHIRE CRICKET LIMITED

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FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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WILTSHIRE CRICKET LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2024

DIRECTORS:

Mr P H D L Sykes
Mr R Hand
Mr J Khan
Mr D Howells
Mr S P Sadler
Mr L Ward
Mr C A Sykes
Mrs Y A Deogan
Mrs H E McCluskey
Mr C D R Ladd

SECRETARY:

Mr C A Sykes

REGISTERED OFFICE:

Unit 10
Forest Gate
Pewsham
Chippenham
Wiltshire
SN15 3RS

REGISTERED NUMBER:

07338735 (England and Wales)

ACCOUNTANTS:

Haines Watts Cirencester Limited
Old Station House
Station Approach
Newport Street
Swindon
Wiltshire
SN1 3DU

WILTSHIRE CRICKET LIMITED
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

The directors present their report with the financial statements of the company for the year ended 30 September 2024.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 October 2023 to the date of this report.

Mr P H D L Sykes
Mr R Hand
Mr J Khan
Mr D Howells
Mr S P Sadler
Mr L Ward
Mr C A Sykes
Mrs Y A Deogan
Mrs H E McCluskey
Mr C D R Ladd

Other changes in directors holding office are as follows:

Ms J Vickers - resigned 19 September 2024
Mrs T Perchard - resigned 19 September 2024

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

.....
Mr C A Sykes - Director

Date:

WILTSHIRE CRICKET LIMITED

INCOME STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	30/9/24 £	30/9/23 £
TURNOVER		551,025	537,084
Cost of sales		<u>363,547</u>	<u>386,910</u>
GROSS SURPLUS		187,478	150,174
Administrative expenses		<u>223,053</u>	<u>304,087</u>
		(35,575)	(153,913)
Other operating income		<u>7,296</u>	<u>129,720</u>
OPERATING DEFICIT	4	(28,279)	(24,193)
Interest receivable and similar income		<u>5,881</u>	<u>2,764</u>
DEFICIT BEFORE TAXATION		(22,398)	(21,429)
Tax on deficit		<u>1,117</u>	<u>-</u>
DEFICIT FOR THE FINANCIAL YEAR		<u><u>(23,515)</u></u>	<u><u>(21,429)</u></u>

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2024

	Notes	30/9/24 £	30/9/23 £
FIXED ASSETS			
Intangible assets	5	-	-
Tangible assets	6	6,224	-
		<u>6,224</u>	<u>-</u>
CURRENT ASSETS			
Debtors	7	40,339	21,793
Cash at bank		248,508	300,349
		<u>288,847</u>	<u>322,142</u>
CREDITORS			
Amounts falling due within one year	8	62,109	65,665
		<u>62,109</u>	<u>65,665</u>
NET CURRENT ASSETS		<u>226,738</u>	<u>256,477</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>232,962</u>	<u>256,477</u>
RESERVES			
Capital contribution reserves		38,213	38,213
Income and expenditure account		194,749	218,264
		<u>232,962</u>	<u>256,477</u>
MEMBERS' FUNDS		<u>232,962</u>	<u>256,477</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The 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 and were signed on its behalf by:

.....
Mr C A Sykes - Director

WILTSHIRE CRICKET LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Retained earnings £	Capital contribution reserves £	Total equity £
Balance at 1 October 2022	239,693	38,213	277,906
Deficit for the year	(21,429)	-	(21,429)
	<hr/>	<hr/>	<hr/>
Total comprehensive loss	(21,429)	-	(21,429)
	<hr/>	<hr/>	<hr/>
Balance at 30 September 2023	218,264	38,213	256,477
	<hr/>	<hr/>	<hr/>
Deficit for the year	(23,515)	-	(23,515)
	<hr/>	<hr/>	<hr/>
Total comprehensive loss	(23,515)	-	(23,515)
	<hr/>	<hr/>	<hr/>
Balance at 30 September 2024	194,749	38,213	232,962
	<hr/>	<hr/>	<hr/>

The notes form part of these financial statements

WILTSHIRE CRICKET LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. STATUTORY INFORMATION

Wiltshire Cricket Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2011, was amortised evenly over its estimated useful life of two years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

WILTSHIRE CRICKET LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 9 (2023 - 9).

4. OPERATING DEFICIT

The operating deficit is stated after charging:

	30/9/24	30/9/23
	£	£
Depreciation - owned assets	1,086	-
	<u> </u>	<u> </u>

5. INTANGIBLE FIXED ASSETS

Goodwill
£

COST

At 1 October 2023
and 30 September 2024

750

AMORTISATION

At 1 October 2023
and 30 September 2024

750

NET BOOK VALUE

At 30 September 2024

-

At 30 September 2023

-

6. TANGIBLE FIXED ASSETS

Plant and
machinery
etc
£

COST

At 1 October 2023
Additions

2,837

7,310

At 30 September 2024

10,147

DEPRECIATION

At 1 October 2023
Charge for year

2,837

1,086

At 30 September 2024

3,923

NET BOOK VALUE

At 30 September 2024

6,224

WILTSHIRE CRICKET LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/24	30/9/23
	£	£
Trade debtors	26,254	14,608
Other debtors	14,085	7,185
	<u>40,339</u>	<u>21,793</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/24	30/9/23
	£	£
Trade creditors	17,034	14,231
Taxation and social security	1,117	-
Other creditors	43,958	51,434
	<u>62,109</u>	<u>65,665</u>

9. CAPITAL CONTRIBUTION RESERVES

On 1 October 2020, Wiltshire Cricket Limited merged with Wiltshire County Cricket Club. The net assets of Wiltshire County Cricket Club have been introduced as a capital contribution. The capital contribution is treated as a non-refundable contribution to the combined entity.

10. LIMITED BY GUARANTEE

The company is limited by guarantee and has no share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

WILTSHIRE CRICKET LIMITED

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	30/9/24		30/9/23	
	£	£	£	£
Turnover				
English Cricket Board	319,465		293,084	
Sponsorship	14,579		21,874	
Affiliation Fees	5,275		4,646	
Winter Performance	47,657		29,516	
Summer Performance	35,427		43,749	
Chance to Shine	36,272		37,146	
Coach Education	16,160		12,855	
Other Funding	27,931		44,656	
Other Income	12,011		10,993	
WCCC Subscriptions	248		280	
NCCA Income	36,000		38,285	
	<hr/>	551,025	<hr/>	537,084
Cost of sales				
Direct Costs		363,547		386,910
		<hr/>		<hr/>
GROSS SURPLUS		187,478		150,174
Other income				
S106 developer contributions	7,296		129,720	
Deposit account interest	5,881		2,764	
	<hr/>	13,177	<hr/>	132,484
		200,655		282,658
Expenditure				
Rent	10,372		3,600	
Rates and water	3,610		-	
Insurance	6,810		5,023	
Light and heat	2,141		-	
Directors' salaries	52,776		52,154	
Staff bonuses	16,395		11,268	
Directors' bonus	4,326		3,328	
Directors' National Insurance	5,823		5,302	
Directors' pension contributions	6,989		7,052	
Employer's National Insurance	18,317		18,490	
Pension contributions	11,914		9,391	
Telephone	6,171		4,843	
Post and stationery	4,210		2,310	
Advertising	4,967		4,274	
Travelling	11,908		10,726	
Motor expenses	7,451		6,467	
Repairs and renewals	16,868		135,969	
Staff training	-		3,159	
Computer costs	4,762		3,099	
Sundry expenses	13,296		48	
Accountancy	5,006		4,032	
Subscriptions	160		160	
Legal fees	4,166		980	
HR support	1,119		1,066	
Donations	-		9,927	
Depreciation of tangible fixed assets	1,086		-	
	<hr/>	<hr/>	<hr/>	<hr/>
Carried forward	220,643	200,655	302,668	282,658

This page does not form part of the statutory financial statements

WILTSHIRE CRICKET LIMITED

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	30/9/24		30/9/23	
	£	£	£	£
Brought forward	220,643	200,655	302,668	282,658
Entertainment	-		75	
	<u> </u>	<u>220,643</u>	<u> </u>	<u>302,743</u>
		(19,988)		(20,085)
Finance costs				
Bank charges		<u>2,410</u>		<u>1,344</u>
NET DEFICIT		<u><u>(22,398)</u></u>		<u><u>(21,429)</u></u>

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