

Company registration number 07338735 (England and Wales)

WILTSHIRE CRICKET LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

WILTSHIRE CRICKET LIMITED

COMPANY INFORMATION

Directors	Mr P H D L Sykes Mr L Ward Mr C A Sykes Mrs H E McCluskey Mrs Y A Deogan Mr C D R Ladd Mr R Hand Mr J Khan Mr D Howells Mr S P Sadler
Secretary	Mr C A Sykes
Company number	07338735
Registered office	Unit 10 Forest Gate Pewsham Chippenham Wiltshire SN15 3RS
Accountants	Haines Watts Cirencester Limited Old Station House Station Approach Swindon Wiltshire England SN1 3DU

WILTSHIRE CRICKET LIMITED

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WILTSHIRE CRICKET LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The directors present their annual report and financial statements for the year ended 30 September 2024.

Directors

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

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

Changes in directors holding office were as follows:

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

Small companies exemption

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

On behalf of the board

Mr C A Sykes
Director

24 April 2025

WILTSHIRE CRICKET LIMITED

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF WILTSHIRE CRICKET LIMITED FOR THE YEAR ENDED 30 SEPTEMBER 2024

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Wiltshire Cricket Limited for the year ended 30 September 2024 which comprise the income and expenditure account, the statement of financial position, the statement of changes in equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made solely to the board of directors of Wiltshire Cricket Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Wiltshire Cricket Limited and state those matters that we have agreed to state to the board of directors of Wiltshire Cricket Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Wiltshire Cricket Limited and its board of directors as a body, for our work or for this report.

It is your duty to ensure that Wiltshire Cricket Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Wiltshire Cricket Limited. You consider that Wiltshire Cricket Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Wiltshire Cricket Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Haines Watts Cirencester Limited

Chartered Accountants

Old Station House

Station Approach

Swindon

Wiltshire

SN1 3DU

England

19 May 2025

WILTSHIRE CRICKET LIMITED

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	2024 £	2023 £
Income		551,025	537,084
Cost of sales		(363,547)	(386,910)
Gross surplus		187,478	150,174
Administrative expenses		(223,053)	(304,087)
Other operating income		7,296	129,720
Operating deficit		(28,279)	(24,193)
Interest receivable and similar income		5,881	2,764
Deficit before taxation		(22,398)	(21,429)
Tax on deficit		(1,117)	-
Deficit for the financial year		(23,515)	(21,429)

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

WILTSHIRE CRICKET LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	4		6,224		-
Current assets					
Debtors	5	40,339		21,793	
Cash at bank and in hand		248,508		300,349	
		<u>288,847</u>		<u>322,142</u>	
Creditors: amounts falling due within one year	6	<u>(62,109)</u>		<u>(65,665)</u>	
Net current assets			226,738		256,477
Net assets			<u>232,962</u>		<u>256,477</u>
Reserves					
Other reserves			38,213		38,213
Income and expenditure account			194,749		218,264
Total members' funds			<u>232,962</u>		<u>256,477</u>

For the financial year ended 30 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 24 April 2025 and are signed on its behalf by:

Mr C A Sykes
Director

Company registration number 07338735 (England and Wales)

WILTSHIRE CRICKET LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Capital contribution reserve £	Income and expenditure £	Total £
Balance at 1 October 2022	38,213	239,693	277,906
Year ended 30 September 2023:			
Deficit and total comprehensive income	-	(21,429)	(21,429)
Balance at 30 September 2023	38,213	218,264	256,477
Year ended 30 September 2024:			
Deficit and total comprehensive income	-	(23,515)	(23,515)
Balance at 30 September 2024	38,213	194,749	232,962

WILTSHIRE CRICKET LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Company information

Wiltshire Cricket Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 10 Forest Gate, Pewsham, Chippenham, Wiltshire, SN15 3RS.

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

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 a contract to provide services is recognised in the period in which the services are provided.

1.3 Intangible fixed assets - 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.

1.4 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:

Fixtures and fittings	25% on cost
Office equipment	25% 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 surplus or deficit.

1.5 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.

1.6 Taxation

WILTSHIRE CRICKET LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

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.

1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.8 Leases

As lessee

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.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2024 Number	2023 Number
Total	9	9

WILTSHIRE CRICKET LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 Intangible fixed assets

Goodwill £

Cost

At 1 October 2023 and 30 September 2024

750

Amortisation and impairment

At 1 October 2023 and 30 September 2024

750

Carrying amount

At 30 September 2024

-

At 30 September 2023

-

4 Tangible fixed assets

Plant and machinery etc £

Cost

At 1 October 2023

2,837

Additions

7,310

At 30 September 2024

10,147

Depreciation and impairment

At 1 October 2023

2,837

Depreciation charged in the year

1,086

At 30 September 2024

3,923

Carrying amount

At 30 September 2024

6,224

At 30 September 2023

-

5 Debtors

Amounts falling due within one year:

2024
£

2023
£

Trade debtors

26,254

14,608

Other debtors

14,085

7,185

40,339

21,793

WILTSHIRE CRICKET LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

6 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	17,034	14,231
Corporation tax	1,117	-
Other creditors	43,958	51,434
	<u>62,109</u>	<u>65,665</u>

7 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.

8 Capital contribution reserve

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.

WILTSHIRE CRICKET LIMITED

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

	2024 £	2024 £	2023 £	2023 £
Income				
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
Cost of sales				
Direct costs	363,547		386,910	
	<hr/>		<hr/>	
Total cost of sales		(363,547)		(386,910)
		<hr/>		<hr/>
Gross surplus	34.02%	187,478	27.96%	150,174
Other operating income				
s106 developer contributions		7,296		129,720

WILTSHIRE CRICKET LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	2024 £	2024 £	2023 £	2023 £
Administrative expenses				
Employer's National Insurance costs	18,317		18,490	
Staff bonuses	16,395		11,268	
Staff training	-		3,159	
Employer's pension contributions	11,914		9,391	
Directors' remuneration	52,776		52,154	
Directors' National Insurance costs	5,823		5,302	
Directors' bonuses and commissions	4,326		3,328	
Directors' pension contribution costs	6,989		7,052	
Rent (operating leases)	10,372		3,600	
Rates	3,610		-	
Power, light and heat	2,141		-	
Equipment repairs	16,868		135,969	
Computer running costs	4,762		3,099	
Motor running expenses	7,451		6,467	
Travelling expenses	11,908		10,726	
Professional subscriptions	160		160	
Legal and professional fees	4,166		980	
Accountancy fees	5,006		4,032	
Charitable donations	-		9,927	
Bank charges	2,410		1,344	
Insurance	6,810		5,023	
Printing and stationery	4,210		2,310	
Advertising	4,967		4,274	
Telephone and internet costs	6,171		4,843	
Entertaining	-		75	
Sundry expenses	13,296		48	
Depreciation	1,086		-	
HR support	1,119		1,066	
		(223,053)		(304,087)
Operating deficit		(28,279)		(24,193)
Interest receivable and similar income				
Bank interest receivable	5,881		2,764	
		5,881		2,764
Deficit before taxation	4.06%	(22,398)	3.99%	(21,429)