

REGISTERED NUMBER: SC211761 (Scotland)

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2013
FOR
CRICKET SCOTLAND LIMITED

TUESDAY



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29/04/2014

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COMPANIES HOUSE

CRICKET SCOTLAND LIMITED

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FOR THE YEAR ENDED 31 DECEMBER 2013**

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CRICKET SCOTLAND LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2013**

DIRECTORS:

R W Barclay
K M Godsman
D L Hays
C K Oliver
J H D Young
R C Smith
K G Young

REGISTERED OFFICE:

National Cricket Academy
MES Sports Centre
Ravelston
EDINBURGH
EH4 3NT

REGISTERED NUMBER:

SC211761 (Scotland)

SENIOR STATUTORY AUDITOR:

James Lockhart MA CA

AUDITORS:

Lockhart Business Advisory Ltd
Chartered Accountants and Statutory Auditor
Floor 2, 200 Bath Street
Glasgow
G2 4HG

**REPORT OF THE INDEPENDENT AUDITORS TO
CRICKET SCOTLAND LIMITED
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of Cricket Scotland Limited for the year ended 31 December 2013 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' 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, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

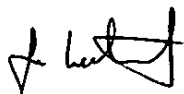
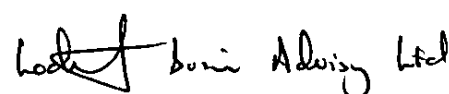
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.

 MA CA for  Lockhart Business Advisory Ltd

James Lockhart MA CA (Senior Statutory Auditor)
for and on behalf of Lockhart Business Advisory Ltd
Chartered Accountants and Statutory Auditor
Floor 2, 200 Bath Street
Glasgow
G2 4HG

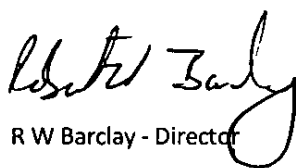
20 March 2014

ABBREVIATED BALANCE SHEET
31 DECEMBER 2013

	Notes	31.12.13 £	£	31.12.12 £	£
FIXED ASSETS					
Tangible assets	2		23,545		35,933
CURRENT ASSETS					
Stocks		6,092		5,001	
Debtors		194,239		177,705	
Cash at bank and in hand		63,266		85,325	
		263,597		268,031	
CREDITORS					
Amounts falling due within one year		145,183		123,775	
NET CURRENT ASSETS			118,414		144,256
TOTAL ASSETS LESS CURRENT LIABILITIES			141,959		180,189
CAPITAL AND RESERVES					
Called up share capital	3		33,000		33,000
Profit and loss account			108,959		147,189
SHAREHOLDERS' FUNDS			141,959		180,189

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 18 March 2014 and were signed on its behalf by:


R W Barclay - Director

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2013

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover is recognised at the fair value of the consideration received or receivable for sale of goods and services in the ordinary nature of the business. Turnover is shown net of Value Added Tax, of goods and services provided to customers and, in the case of long term contracts, credit is taken appropriate to the stage of completion when the outcome of the contract can be ascertained with reasonable certainty.

Tangible fixed assets

All assets are initially recorded at cost .

Depreciation is calculated so as to write off the cost of a tangible fixed asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	-	10% or 20% on cost
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Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantially enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

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 the profit and loss account in the period to which they relate.

CRICKET SCOTLAND LIMITED**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2013****1. ACCOUNTING POLICIES - continued****Grants**

Capital Grants are released to the profit and loss account over the expected useful life of the corresponding assets. The unamortised balance is held on the balance sheet as deferred income.

Revenue grants are released to the profit and loss account over the period to which the grant relates.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2013	198,181
Additions	8,699
	<u>206,880</u>
At 31 December 2013	
DEPRECIATION	
At 1 January 2013	162,248
Charge for year	21,087
	<u>183,335</u>
At 31 December 2013	
NET BOOK VALUE	
At 31 December 2013	<u>23,545</u>
At 31 December 2012	<u>35,933</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.13 £	31.12.12 £
33,000	Ordinary shares	£1	<u>33,000</u>	<u>33,000</u>

4. ULTIMATE CONTROLLING PARTY

The ultimate parent Company of Cricket Scotland Limited is Cricket Scotland Holdings Limited, a Company incorporated in Scotland. In the opinion of the Directors, there is no ultimate controlling parent of Cricket Scotland Limited.