

**CRICKET SCOTLAND LIMITED**

**Company Registration Number:  
SC211761 (Scotland)**

**Unaudited abridged accounts for the year ended 31 December 2022**

**Period of accounts**

**Start date: 01 January 2022**

**End date: 31 December 2022**

# **CRICKET SCOTLAND LIMITED**

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# CRICKET SCOTLAND LIMITED

## Balance sheet

As at 31 December 2022

	<i>Notes</i>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Intangible assets:	3	0	1,750
Tangible assets:	4	15,516	26,565
<b>Total fixed assets:</b>		<b>15,516</b>	<b>28,315</b>
<b>Current assets</b>			
Debtors:		248,941	121,547
Cash at bank and in hand:		398,843	1,099,200
<b>Total current assets:</b>		<b>647,784</b>	<b>1,220,747</b>
Creditors: amounts falling due within one year:		(203,663)	(601,173)
<b>Net current assets (liabilities):</b>		<b>444,121</b>	<b>619,574</b>
Total assets less current liabilities:		459,637	647,889
Creditors: amounts falling due after more than one year:		0	(36,000)
Provision for liabilities:		(1,830)	(276,275)
<b>Total net assets (liabilities):</b>		<b>457,807</b>	<b>335,614</b>
<b>Capital and reserves</b>			
Called up share capital:		33,000	33,000
Profit and loss account:		424,807	302,614
<b>Shareholders funds:</b>		<b>457,807</b>	<b>335,614</b>

The notes form part of these financial statements

# CRICKET SCOTLAND LIMITED

## Balance sheet statements

For the year ending 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

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

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 22 June 2023  
and signed on behalf of the board by:**

Name: Peter Fitzboydon  
Status: Director

The notes form part of these financial statements

# **CRICKET SCOTLAND LIMITED**

## **Notes to the Financial Statements**

**for the Period Ended 31 December 2022**

### **1. Accounting policies**

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

#### **Turnover policy**

Revenue grants are credited to the income and expenditure account in the same period as the related expenses. The majority of funds received are from the International Cricket Council and SportScotland. Sponsorship income and broadcasting rights are recognised in line with the agreements in place. Ticket sales are recognised on the date the matches take place.

#### **Tangible fixed assets and depreciation policy**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

#### **Intangible fixed assets and amortisation policy**

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses. All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

#### **Valuation and information policy**

None

# **CRICKET SCOTLAND LIMITED**

## **Notes to the Financial Statements for the Period Ended 31 December 2022**

### **2. Employees**

	<i><b>2022</b></i>	<i><b>2021</b></i>
<b>Average number of employees during the period</b>	38	40

# CRICKET SCOTLAND LIMITED

## Notes to the Financial Statements

for the Period Ended 31 December 2022

### 3. Intangible Assets

	Total
<b>Cost</b>	£
At 01 January 2022	5,250
At 31 December 2022	<u>5,250</u>
<b>Amortisation</b>	
At 01 January 2022	3,500
Charge for year	1,750
At 31 December 2022	<u>5,250</u>
<b>Net book value</b>	
At 31 December 2022	<u>0</u>
At 31 December 2021	<u>1,750</u>

# CRICKET SCOTLAND LIMITED

## Notes to the Financial Statements

for the Period Ended 31 December 2022

### 4. Tangible Assets

	Total
<b>Cost</b>	£
At 01 January 2022	161,087
At 31 December 2022	<u>161,087</u>
<b>Depreciation</b>	
At 01 January 2022	134,522
Charge for year	11,049
At 31 December 2022	<u>145,571</u>
<b>Net book value</b>	
At 31 December 2022	<u>15,516</u>
At 31 December 2021	<u>26,565</u>



# CRICKET SCOTLAND LIMITED

## Notes to the Financial Statements

for the Period Ended 31 December 2022

### 5. Related party transactions

Name of the related party:	Cricket Scotland Council Limited
Relationship:	Parent company
Description of the Transaction:	Subscription receipts of £10,122 (2021: £22,838) were remitted to the company by its parent company, Cricket Scotland Council Limited.
	£
Balance at 01 January 2022	0
Balance at 31 December 2022	<b>10,122</b>

Name of the related party:	
Relationship:	Directors
Description of the Transaction:	During the year two former directors paid donations to the company totalling £20,000 (2021: £nil).
	£
Balance at 01 January 2022	0
Balance at 31 December 2022	<b>20,000</b>

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.