

Report of the Directors and  
Unaudited Financial Statements for the Year Ended 30 September 2021  
for  
Herefordshire Cricket Limited

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**DIRECTORS:**

I O Macklin  
I P Milton  
R T Prime  
A E Robertson  
J Sandford  
R P Skyrme  
R Wargen  
S Watkins  
D C Phillips  
S J Mcfarlane

**SECRETARY:**

D C Phillips

**REGISTERED OFFICE:**

Herefordshire Cricket Centre  
Bredon drive  
Hereford  
Herefordshire  
HR4 0TN

**REGISTERED NUMBER:**

07397715 (England and Wales)

**ACCOUNTANTS:**

A D Accounts Limited  
Rural Enterprise Centre  
Vincent Carey Road  
Rotherwas  
Hereford  
Herefordshire  
HR2 6FE

The directors present their report with the financial statements of the company for the year ended 30 September 2021.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 October 2020 to the date of this report.

I O Macklin  
I P Milton  
R T Prime  
A E Robertson  
J Sandford  
R P Skyrme  
R Wargen  
S Watkins  
D C Phillips

Other changes in directors holding office are as follows:

S J Mcfarlane was appointed as a director after 30 September 2021 but prior to the date of this report.

C Langford ceased to be a director after 30 September 2021 but prior to the date of this report.

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:**

D C Phillips - Secretary

10 March 2022

Herefordshire Cricket Limited

Income Statement  
for the Year Ended 30 September 2021

	Notes	2021 £	2020 £
<b>TURNOVER</b>		184,126	125,714
Cost of sales		<u>(70,731)</u>	<u>(39,595)</u>
<b>GROSS SURPLUS</b>		113,395	86,119
Administrative expenses		<u>(99,501)</u>	<u>(104,525)</u>
		13,894	(18,406)
Other operating income		<u>45,534</u>	<u>12,817</u>
<b>OPERATING SURPLUS/(DEFICIT)</b>	5	59,428	(5,589)
Interest receivable and similar income		<u>13</u>	<u>178</u>
<b>SURPLUS/(DEFICIT) BEFORE TAXATION</b>		59,441	(5,411)
Tax on surplus/(deficit)		<u>(4,742)</u>	<u>-</u>
<b>SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>		<u><u>54,699</u></u>	<u><u>(5,411)</u></u>

The notes form part of these financial statements

Balance Sheet  
30 September 2021

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	7	23,260	14,583
<b>CURRENT ASSETS</b>			
Debtors	8	750	1,577
Cash at bank and in hand		166,151	146,334
		<u>166,901</u>	<u>147,911</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(27,956)	(54,988)
<b>NET CURRENT ASSETS</b>			
		<u>138,945</u>	<u>92,923</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u><u>162,205</u></u>	<u><u>107,506</u></u>
<b>RESERVES</b>			
Capital reserves	10	79,678	79,678
Income and expenditure account	10	82,527	27,828
		<u>162,205</u>	<u>107,506</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 10 March 2022 and were signed on its behalf by:

D C Phillips - Director

The notes form part of these financial statements

Herefordshire Cricket Limited

Statement of Changes in Equity  
for the Year Ended 30 September 2021

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	Retained earnings £	Capital reserves £	Total equity £
<b>Balance at 1 October 2019</b>	33,239	79,678	112,917
<b>Changes in equity</b>			
Total comprehensive income	(5,411)	-	(5,411)
<b>Balance at 30 September 2020</b>	<u>27,828</u>	<u>79,678</u>	<u>107,506</u>
<b>Changes in equity</b>			
Total comprehensive income	<u>54,699</u>	-	<u>54,699</u>
<b>Balance at 30 September 2021</b>	<u><u>82,527</u></u>	<u><u>79,678</u></u>	<u><u>162,205</u></u>

The notes form part of these financial statements

1. **STATUTORY INFORMATION**

Herefordshire 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. **STATEMENT OF COMPLIANCE**

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.

3. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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, excluding discounts, rebates, value added tax and other sales taxes.

**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	- 20% on cost
Fixtures and fittings	- 15% on cost
Office equipment	- 20% 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 balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2020 - 4).



**5. OPERATING SURPLUS/(DEFICIT)**

The operating surplus (2020 - operating deficit) is stated after charging:

	2021 £	2020 £
Depreciation - owned assets	7,762	5,466

**6. EXCEPTIONAL ITEMS**

	2021 £	2020 £
Reserves transferred from HCCC	21,161	-
Over provision of accruals	30,483	-
	<u>51,644</u>	<u>-</u>

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 October 2020	44,192
Additions	17,539
Disposals	(2,000)
At 30 September 2021	<u>59,731</u>
<b>DEPRECIATION</b>	
At 1 October 2020	29,609
Charge for year	7,762
Eliminated on disposal	(900)
At 30 September 2021	<u>36,471</u>
<b>NET BOOK VALUE</b>	
At 30 September 2021	<u>23,260</u>
At 30 September 2020	<u>14,583</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	-	577
Other debtors	750	1,000
	<u>750</u>	<u>1,577</u>

9. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	1,194	8,845
Taxation and social security	6,550	1,039
Other creditors	20,212	45,104
	<u>27,956</u>	<u>54,988</u>

10. **RESERVES**

	Income and expenditure account £	Capital reserves £	Totals £
At 1 October 2020	27,828	79,678	107,506
Surplus for the year	54,699		54,699
	<u>82,527</u>	<u>79,678</u>	<u>162,205</u>

Herefordshire Cricket Limited

Detailed Income and Expenditure Account  
for the Year Ended 30 September 2021

	2021		2020	
	£	£	£	£
<b>Turnover</b>				
Activity income	21,763		20,411	
Grants	143,294		95,952	
Chance to Shine	9,681		7,057	
Match income	4,868		-	
Affiliation fees	2,655		-	
Hall and ground hire	840		1,644	
Child protection courses	25		650	
Sponsorship	1,000		-	
	<u>          </u>	184,126	<u>          </u>	125,714
<b>Cost of sales</b>				
Activity expenses	40,281		15,586	
Chance to Shine	7,406		5,868	
Match programme	16,792		8,414	
Hall expenses	4,145		7,677	
Equipment	2,047		349	
Child protection	60		1,261	
Presentation evenings	-		440	
	<u>          </u>	70,731	<u>          </u>	39,595
<b>GROSS SURPLUS</b>		113,395		86,119
<b>Other income</b>				
Sundry receipts	24,373		12,817	
Reserves transferred from HCCC	21,161		-	
Deposit account interest	13		178	
	<u>          </u>	45,547	<u>          </u>	12,995
		158,942		99,114
<b>Expenditure</b>				
Directors' salaries	-		500	
Wages	85,504		63,472	
Ground hire	1,600		-	
Rates and water	15		5	
Insurance	2,448		1,519	
Computer costs	7,204		2,506	
Telephone	2,028		1,070	
Print, post and stationery	2,259		1,456	
Travelling	8,995		4,431	
Ground maintenance	7,701		8,763	
Repairs and cleaning	986		1,087	
Sundry expenses	603		1,256	
Accountancy	750		1,435	
Payroll expenses	725		557	
Legal fees	1,440		10,199	
Donations	640		500	
Depreciation of tangible fixed assets	7,762		5,466	
Profit/loss on sale of tangible fixed assets	(1,300)		(250)	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Carried forward	129,360	158,942	103,972	99,114

This page does not form part of the statutory financial statements

Herefordshire Cricket Limited

Detailed Income and Expenditure Account  
for the Year Ended 30 September 2021

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	2021		2020	
	£	£	£	£
Brought forward	129,360	158,942	103,972	99,114
Over provision of accruals	<u>(30,483)</u>	98,877	<u>-</u>	<u>103,972</u>
		60,065		(4,858)
<b>Finance costs</b>				
Bank charges		<u>624</u>		<u>553</u>
<b>NET SURPLUS/(DEFICIT)</b>		<u><u>59,441</u></u>		<u><u>(5,411)</u></u>

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