

**HAMPSHIRE CRICKET BOARD LIMITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

HJS (Reading) Limited  
Chartered Accountants  
Statutory Auditors  
3 Richfield Place  
Richfield Avenue  
Reading  
Berkshire  
RG1 8EQ

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FOR THE YEAR ENDED 31 JANUARY 2023

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**HAMPSHIRE CRICKET BOARD LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 JANUARY 2023**

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<b>DIRECTORS:</b>	G P Rhodes B J Thompson Mrs J L Douglas-Todd A R Oxley A Sharp Ms A R Vashisht Ms A Ehrmann
<b>REGISTERED OFFICE:</b>	The Ageas Bowl Botley Road West End Southampton Hampshire SO30 3XH
<b>REGISTERED NUMBER:</b>	07140979 (England and Wales)
<b>SENIOR STATUTORY AUDITOR:</b>	Mark Rogers FCCA
<b>AUDITORS:</b>	HJS (Reading) Limited Chartered Accountants Statutory Auditors 3 Richfield Place Richfield Avenue Reading Berkshire RG1 8EQ
<b>BANKERS:</b>	Lloyds Bank plc 92 - 94 Above Bar Street Southampton Hampshire SO14 7DT
<b>SOLICITORS:</b>	Paris Smith 1 London Road Southampton Hampshire SO15 2AE

**HAMPSHIRE CRICKET BOARD LIMITED (REGISTERED NUMBER: 07140979)****BALANCE SHEET  
31 JANUARY 2023**

		<b>2023</b>	<b>2022</b>
	Notes	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>			
Debtors	4	<b>45,812</b>	26,499
Cash at bank		<b>342,773</b>	343,123
		<b>388,585</b>	369,622
<b>CREDITORS</b>			
Amounts falling due within one year	5	<b>(110,856)</b>	(89,644)
<b>NET CURRENT ASSETS</b>		<b>277,729</b>	279,978
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>277,729</b>	279,978
<b>RESERVES</b>			
Income and expenditure account		<b>277,729</b>	279,978
		<b>277,729</b>	279,978

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The notes form part of these financial statements

**BALANCE SHEET - continued**  
**31 JANUARY 2023**

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The financial statements were approved by the Board of Directors and authorised for issue on 12 May 2023 and were signed on its behalf by:

B J Thompson - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2023**

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**1. STATUTORY INFORMATION**

Hampshire Cricket Board 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 FRS 102 "The Financial Reporting Standards 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 £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**Accruals**

Other creditors relates to accruals and deferred income which include: auditors fees, staff holiday pay, unpaid bonuses and grant monies received which have not been fully expended during the financial year.

**Turnover**

Turnover represents grant and other income receivable.

All central Grants from the EWCT, the ECB (Age Group, and Women's Cricket), the Cricket Foundation (Chance to Shine), and grants received for the Community Coaches are included. If the period covered by a grant spans the financial year, the element relating to the period after the year end is deferred and carried forward to the following year.

**Income from Hampshire Cricket Club**

Hampshire Cricket Club continues to provide much needed support in the form of office accommodation, postage and office running with provision of facilities for the many sub committees and organisations affiliated to the Board.

**Taxation**

Taxation for the year relates to current tax only. 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 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.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

**2. ACCOUNTING POLICIES - continued**

**Financial assets**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial assets are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other receivables and cash and bank balances are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method, unless the arrangement constitutes a financial transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

**Financial liabilities**

Basic financial liabilities, which include trade and other payables, are initially measured at transaction price and subsequently measured at amortised cost, unless the arrangement constitutes a financing transaction where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

**Equity instruments**

Equity instruments issued by the company are recorded at the fair value of the proceeds received net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 26 (2022 - 20) .

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

	2023	2022
	£	£
Trade debtors	29,161	6,742
Other debtors	16,651	19,757
	<u>45,812</u>	<u>26,499</u>

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

	2023	2022
	£	£
Trade creditors	11,839	1,693
Taxation and social security	10,334	6,738
Other creditors	88,683	81,213
	<u>110,856</u>	<u>89,644</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

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**6. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Mark Rogers FCCA (Senior Statutory Auditor)  
for and on behalf of HJS (Reading) Limited

**7. OPERATING LEASE COMMITMENTS**

At the balance sheet date the company had future commitments under operating leases which totalled £17,546 (2022: £38,553).

**8. COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee and does not have any share capital. In the event of the company being wound up, the members have each agreed to contribute the sum of £1 towards the assets of the company.



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.