Report of the Directors and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Herefordshire Cricket Limited

Contents of the Financial Statements
for the Year Ended 31 December 2025

Company Information
for the Year Ended 31 December 2025

DIRECTORS:	R T Prime J Sandford R Wargen S J Mcfarlane S M Watkins G Andrews E Wilson T Hall
SECRETARY:	S M Watkins
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

Report of the Directors
for the Year Ended 31 December 2025

The directors present their report with the financial statements of the company for the year ended 31 December 2025.

DIRECTORS
The directors shown below have held office during the whole of the period from 1 January 2025 to the date of this report.

R T Prime
J Sandford
R Wargen
S J Mcfarlane
S M Watkins
G Andrews
E Wilson
T Hall

Other changes in directors holding office are as follows:

K Dawe - resigned 9 October 2025

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:

S M Watkins - Director

2 March 2026

Herefordshire Cricket Limited

Profit and Loss Account
for the Year Ended 31 December 2025

	Notes	2025 £	2024 £
TURNOVER		426,790	343,130
Cost of sales		(158,665)	(149,525)
GROSS SURPLUS		268,125	193,605
Administrative expenses		(251,110)	(198,327)
		17,015	(4,722)
Other operating income		10,776	2,367
OPERATING SURPLUS/(DEFICIT)	5	27,791	(2,355)
Interest receivable and similar income		2,953	2,129
SURPLUS/(DEFICIT) BEFORE TAXATION		30,744	(226)
Tax on surplus/(deficit)		(10,089)	141
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		20,655	(85)

The notes form part of these financial statements

Abridged Balance Sheet
31 December 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	6	12,940	22,316
CURRENT ASSETS			
Debtors		5,450	28,009
Cash at bank and in hand		244,117	150,937
		249,567	178,946
CREDITORS			
Amounts falling due within one year		(94,367)	(56,236)
NET CURRENT ASSETS		155,200	122,710
TOTAL ASSETS LESS CURRENT LIABILITIES		168,140	145,026
PROVISIONS FOR LIABILITIES		(2,459)	-
NET ASSETS		165,681	145,026
RESERVES			
Capital reserves	7	79,678	79,678
Income and expenditure account	7	86,003	65,348
		165,681	145,026

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 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 notes form part of these financial statements

 continued...

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

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 December 2025 in accordance with Section 444(2A) of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on 2 March 2026 and were signed on its behalf by:

S M Watkins - Director

The notes form part of these financial statements

Statement of Changes in Equity
for the Year Ended 31 December 2025

	Retained earnings £	Capital reserves £	Total equity £
Balance at 1 January 2024	65,433	79,678	145,111
Changes in equity			
Total comprehensive income	(85)	-	(85)
Balance at 31 December 2024	65,348	79,678	145,026
Changes in equity			
Total comprehensive income	20,655	-	20,655
Balance at 31 December 2025	86,003	79,678	165,681

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 Profit and Loss Account, 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 18 (2024 - 15).

continued...

5. OPERATING SURPLUS/(DEFICIT)

The operating surplus (2024 - operating deficit) is stated after charging:

	2025	2024
	£	£
Depreciation - owned assets	11,362	9,656

6. TANGIBLE FIXED ASSETS

	Totals
	£
COST	
At 1 January 2025	86,829
Additions	1,986
At 31 December 2025	88,815
DEPRECIATION	
At 1 January 2025	64,513
Charge for year	11,362
At 31 December 2025	75,875
NET BOOK VALUE	
At 31 December 2025	12,940
At 31 December 2024	22,316

7. RESERVES

	Income and expenditure account	Capital reserves	Totals
	£	£	£
At 1 January 2025	65,348	79,678	145,026
Surplus for the year	20,655		20,655
At 31 December 2025	86,003	79,678	165,681

Detailed Income and Expenditure Account
for the Year Ended 31 December 2025

	2025		2024	
	£	£	£	£
Turnover				
Activity income	51,909		63,072	
Grants	292,244		216,842	
Chance to Shine	16,310		24,515	
Affiliation and membership fees	2,195		1,950	
Hall and ground hire	950		1,200	
Course income	1,414		5,210	
Sponsorship and fundraising	61,768		30,341	
		426,790		343,130
Cost of sales				
Activity and match expenses	148,491		128,196	
Chance to Shine	9,231		17,521	
Course expenses	943		3,808	
		158,665		149,525
GROSS SURPLUS		268,125		193,605
Other income				
Sundry receipts	10,776		2,367	
Deposit account interest	2,953		2,129	
		13,729		4,496
		281,854		198,101
Expenditure				
Wages	196,342		151,063	
Rates and water	10		10	
Insurance	3,290		2,384	
Computer costs	3,795		2,650	
Telephone	2,268		2,665	
Print, post and stationery	1,606		1,647	
Advertising	1,667		584	
Travelling	11,900		10,124	
Ground maintenance	13,249		11,942	
Household and cleaning	39		-	
Sundry expenses	1,323		1,256	
Accountancy	1,554		1,500	
Payroll expenses	-		50	
Legal and professional fees	2,217		2,207	
Depreciation of tangible fixed assets	11,362		9,656	
		250,622		197,738
		31,232		363
Finance costs				
Bank charges		488		589
NET SURPLUS/(DEFICIT)		30,744		(226)

This page does not form part of the statutory financial statements