

**The Cricket Development Trust (Scotland) Limited**  
(a company limited by guarantee)

**Annual Report and Accounts for the year  
ended 31 December 2014**



Registered company SC344509  
Registered Charity SC039697

## The Cricket Development Trust (Scotland) Limited

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## People and advisors

### Trustees and Board of Directors

Keith Young, Chairman  
Brian Adair  
George Goddard  
Robert Nellies  
Chris Warner

### Registered office

The Cricket Development Trust (Scotland) Limited  
National Cricket Academy  
Ravelston  
Edinburgh, EH4 3NT

Email: [info@cdts.org.uk](mailto:info@cdts.org.uk)  
Website: <http://www.cdts.org.uk>

### Company Secretary

Chris Warner

### Bankers

Bank of Scotland  
Edinburgh Royal Mile  
300 Lawnmarket  
Edinburgh  
EH1 2PH

Clydesdale Bank  
30 St. Vincent Street  
Glasgow  
G1 2HL

### Solicitors

Anderson Strathern LLP  
1 Rutland Court  
Edinburgh, EH3 8EY

## **The Cricket Development Trust (Scotland) Limited - aims**

The Charity's aims are set out in full its Memorandum of Association and centre on investing in Scotland's cricket clubs, districts, schools, governing body and any other organisation associated with the development of cricket, to meet the undernoted objectives.

- Improve the facilities at cricket grounds through the provision of equipment, ground repairs or capital works.
- Support coaching and coach education at all levels.
- Increase the number of children experiencing and playing cricket through grassroots cricket activity.
- Improve the opportunities for our best young cricketers to play overseas through scholarship and placement programmes.
- Support talented young cricketers in their cricket education, irrespective of their locale in Scotland.
- Support the recruitment, retention and education of umpires.
- Identify and support aspiring umpires.
- Support disability cricket.
- Assist clubs in new and innovative projects.
- Support the education of cricket groundsmen.
- Offer financial support to member clubs for any new initiative/project to aid the development of the game.

The Charity is an independent body and, although founded by Cricket Scotland Limited, is funded by third party grants and donations. The Charity retains a close relationship with Cricket Scotland Limited, which partners with it in some of its activities.

It is based in Edinburgh, and is managed by the Trustee/Directors.

In addition to Cricket Scotland Limited, the Charity seeks to develop and maintain close working relationships with funding partners.

These strong links help the Charity with the activities carried out.

## Chairman's Statement

2014 saw a much improved year for the Trust in terms of donations received, income from this source increasing to £27,863, more than three times higher than in the immediately preceding year, and a little higher than the £26,150 ingathered in 2012. This was encouraging, and was notwithstanding the fact that the Trustees took the decision to no longer engage a full-time fundraiser. A direct consequence of this decision was that the Trust reported net incoming resources of £11,037 for the year, with resources expended related to administration and management falling from £17,450 to £1,943.

The Trust has also established what are hoped will be mutually-beneficial partnerships with two third parties – Sports Turf Services and Notts Sports – established service providers in the area of cricket facilities and equipment. The partnership with Notts Sports was entered in to in 2014, an agreement with Sports Turf Services after the year end.

In 2014 I am pleased to report that the Trust was pleased to be able to approve six grants totaling £15,050, an increase of just under 60%. Grant awards were in respect of projects varying from the purchase of coaching equipment, through all-weather training aids, to artificial practice wickets and pitches.

The result for the year has seen the Trust's free reserves increase to £72,720 (31 December 2013: £61,683).

During the year Roderick Smith and Kenneth Godsman retired from the Board. Thanks are due to both individuals for their contributions to the Trust since its creation in 2008, and I wish both well for the future.

Looking forward, and as I said in my statement last year, I continue to believe the Trust has an important role to play in the development of grassroots cricket in Scotland, and the Trustees continue to give of their time towards this end.



Keith Young, *Chairman*  
20 April 2015

## Directors' Report

for the year to 31 December 2014

### Structure, governance and management

#### *Background and introduction*

Funding assistance towards the development of cricket in Scotland has been provided by Cricket Scotland Limited for many years. A desire to see this part of its activity grow resulted in the setting up of the Cricket Scotland Development Trust Limited ("The Trust") in June 2008.

The Trust was granted Charitable status by the Office of the Scottish Charity Regulator ("OSCR") on 2 July 2008.

#### *Legal status*

The Cricket Development Trust (Scotland) Limited is a company limited by guarantee (number SC344509) and a recognised Scottish charity (number SC039697), governed by its Memorandum and Articles of Association. The charitable company was incorporated on 17 June 2008, and changed its name to the Cricket Development Trust (Scotland) Limited on 11 April 2013.

### Charitable objectives and activities, achievements and performance

#### *2014 activities*

In its sixth full financial year ended 31 December 2014, The Trust approved and/or paid grants to six recipients. The awards approved ranged from just over £700 to £7,500, and were part-funding of projects varying from coaching equipment to the refurbishment and/or building of new practice and playing cricket facilities.

### Directors

The Directors of the charitable company are its Trustees for the purpose of charity law. The Directors who served during the period and to the date of this report were as follows:

Keith Young, Chairman

Brian Adair

George Goddard

Kenneth Godsman - resigned 24 November 2014

Robert Nellies

Roderick Smith - resigned 17 September 2014

Chris Warner

## **Directors' Report** *(continued)*

for the year to 31 December 2014

### **Administrative structure**

The Directors are responsible for the overall direction of the Charity and serve on a voluntary basis.

### **Outlook**

The Charity is committed to support the growth and development of cricket throughout Scotland.

### **Financial review**

#### *Funding*

Funding is provided by sponsors (individuals, Trusts and companies) who give towards the financial support of the Charity's work. No statutory funding is sought or received.

#### *Results*

Per the Statement of Financial Activities on page 11, the Charity reported net incoming resources (i.e. surplus) of £11,037 (2013: £16,926). At the Balance Sheet date, the Charity had total reserves of £72,720 (31 December 2013: £61,683).

#### *Reserves policy*

The Directors maintain free reserves sufficient to meet at least the Charity's annual administrative costs. At the year end, free reserves amounted to £72,720 (31 December 2013: £61,683) which was an acceptable level.

#### *Related party transactions*

Details of related party transactions are disclosed in Note 7 on page 14.

## Directors' Report *(continued)*

for the year to 31 December 2014

### **Risk**

The Trustees consider the principal risks associated with the Trust carefully including the maintenance of capital to fund future bursary awards. Proper internal financial controls are established to mitigate risk, particularly over authorisation of expenditure.

### **Independent Examiner**

The Directors recommend that Lockhart Business Advisory Limited, Chartered Accountants, remains as Independent Examiner until further notice.

### **Small Company Provisions**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Board,



Keith Young, *Director*  
20 April 2015



## Independent Examiner's Report to the Trustees of The Cricket Development Trust (Scotland) Limited

I report on the Accounts of the Charity for the year ended 31 December 2014 which are set out on pages 11 to 15.

### Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the Accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The Charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the Accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the Charity and a comparison of the Accounts presented with those records. It also includes consideration of any unusual items or disclosures in the Accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the Accounts.

### Independent Examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare Accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

J Lockhart MA CA CTA  
On behalf of Lockhart Business Advisory Limited  
Chartered Accountants  
Floor 2, 200 Bath Street  
Glasgow  
G2 4HG  
20 April 2015

## Statement of Accounting Policies

for the year to 31 December 2014

This Statement of Accounting Policies forms part of the Accounts.

### Accounting convention

The accounts have been prepared under the Financial Reporting Standard for Smaller Entities (effective April 2008), in accordance with the historical cost basis of accounting and in accordance with Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005).

### Taxation

No provision for taxation, deferred or otherwise, has been provided in these accounts as the company is a registered charity (registered number SC039697) and is therefore exempt from taxation (other than Value Added Tax) under Section 505 of the Income and Corporation Taxes Act, 1988.

### Assets received as donations

No assets have been donated to the company, other than financial donations.

### Cash flow statement

No cash flow statement has been prepared as it is considered that no material benefit would be derived from such a statement.

### Replacement of assets

The company has no fixed assets. Items of equipment are expensed and charged through the Statement of Financial Activities.

### Non-designated reserves

The Directors exercise their discretion in the utilisation of funds. The annual surplus on the Statement of Financial Activities is transferred to Non-designated reserves.

### Incoming resources

Donations and grants are accounted for as soon as their amount and receipt are reasonably certain. For unsolicited donations, this is when received.

### Interest

Interest is accounted for in the period it is receivable.

### Resources expended

Expenditure on charitable activities represents expenditure in the furtherance of the aims of the Charity.

### Grants payable

Grants are recognised in full in the Statement of Financial Activities in the year in which they are approved. In light of the nature of the projects and activities, grants may not be fully paid at the year end and this is reflected in creditors.

### Recognition of liabilities

All expenditure is accounted for on an accruals basis as a liability is incurred.

## Statement of Financial Activities

for the year to 31 December 2014

Income and expenditure	Unrestricted and Total Funds Year ended 31 December 2014 £	Unrestricted and Total Funds Year ended 31 December 2013 £
<b>Incoming resources</b>		
<i>From general funds:</i>		
Donations	27,863	8,135
Income tax recovered	8	1,525
<i>Investment income</i>	159	327
	<hr/>	<hr/>
Total incoming resources	28,030	9,987
	<hr/>	<hr/>
<b>Resources expended</b>		
<i>Charitable activities:</i>		
Grant awards (Note 6)	15,050	9,463
Bank charges	8	12
Website costs	148	4,279
Marketing costs	489	454
Fund raising costs	625	12,025
<i>Governance costs:</i>		
Independent Examiner's fee	660	660
Companies House fee	13	20
	<hr/>	<hr/>
Total resources expended	16,993	26,913
	<hr/>	<hr/>
<b>Net incoming/(outgoing) resources</b>		
for the period from continuing operations	11,037	(16,926)
	<hr/>	<hr/>
Net movement in funds	11,037	(16,926)
	<hr/>	<hr/>
<b>Non-designated reserves</b>		
Balance at 1 January	61,683	78,609
	<hr/>	<hr/>
Balance carried forward at 31 December	72,720	61,683
	<hr/>	<hr/>

## The Cricket Development Trust (Scotland) Limited

### Balance Sheet

as at 31 December 2014

	<i>Note</i>	<b>Unrestricted and Total Funds 2014 £</b>	<b>Unrestricted and Total Funds 2013 £</b>
<b>Current Assets</b>			
Debtors	8	184	142
Cash at bank and in hand		85,429	67,671
		85,613	67,813
<b>Total current assets, and total assets</b>		85,613	67,813
<b>Creditors:</b> amounts due within one year	9	(12,893)	(6,130)
		72,720	61,683
<b>Net current assets, and total assets less current liabilities</b>		72,720	61,683
 <i>Represented by:</i>			
<b>Non-designated reserves</b>	10	72,720	61,683
		72,720	61,683

- (a) For the year ended 31 December 2014 the company was entitled to exemption under section 477 of the Companies Act 2006.
- (b) Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- (c) The Directors acknowledge their responsibility for:
- (i) ensuring the company keeps accounting records which comply with section 386 and 387; and
  - (ii) preparing Accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period, and of its surplus or deficit for the financial period, in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to Accounts, so far as applicable to the company.
- (d) The Accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements on pages 4 to 15 were approved and authorised for issue by the Directors on 20 April 2015 and are signed on their behalf by:



Keith Young, *Director*  
20 April 2015

## Notes to the Accounts

for the year to 31 December 2014

### 1. Limitation by guarantee

The company is limited by guarantee and as such has no share capital. Under the Memorandum of Association, each member of the company is liable to contribute £10 in the event of winding up.

	31 December 2014	31 December 2013
Number of members	<u>6</u>	<u>6</u>

### 2. Charitable status

The company is a registered Charity (registered number SC039697).

### 3. Directors

No Director of the company was paid during the year (2013: one Director was paid £12,025 in respect of fundraising services) (Note 7.).

### 4. Employees

The Directors are the only employees of the company (Note 3).

### 5. Cash flow statement

The company qualifies as a small company under the Companies Act 2006. It has therefore taken advantage of the exemption in FRS 1 "Cash flow statements" and has not prepared a cash flow statement.

### 6. Grants awarded

	£
<i>Approved and paid</i>	
Melrose Cricket Club	700
Skye & Lochalsh Cricket Club	1,100
Livingston Cricket Club	1,000
<i>Approved, unpaid and included within accruals (Note 9)</i>	
St. Boswell's Cricket Club	1,500
Murrayfield DAFS Cricket Club	3,250
Forfarshire Cricket Club	7,500
	<hr/>
	15,050
	<hr/>

## The Cricket Development Trust (Scotland) Limited

### Notes to the Accounts *(continued)*

for the year to 31 December 2014

#### 7. Related Party

The Chairman of the company is also a Director of Cricket Scotland Limited. As such Cricket Scotland Limited is considered a Related Party by the Trustees and Directors. No donations were received or receivable from Cricket Scotland Limited in the year or the prior year, and there are no amounts due from Cricket Scotland Limited at the year end or prior year end.

One of the Directors of the company, Mr Robert Nellies, invoiced the company for fund raising services provided during the year ended 31 December 2013 at arms length totalling £12,025. At the 2013 year end a trade creditor of £1,000 was owed to Mr Nellies in connection with these services. There were no transactions between the parties in the year ended 31 December 2014.

#### 8. Debtors

	31 December 2014 £	31 December 2013 £
Other debtors	59	17
Income tax recoverable	125	125
	<hr/>	<hr/>
	184	142
	<hr/>	<hr/>

#### 9. Creditors: amounts due within one year

	31 December 2014 £	31 December 2013 £
Accruals	12,893	6,130
	<hr/>	<hr/>

#### 10. Non-designated reserves

	£
Balance at 1 January 2014	61,683
Net movement in funds for the period	11,037
	<hr/>
Balance at 31 December 2014	72,720
	<hr/>

#### 11. Post Balance Sheet events

There are no post Balance Sheet events to report.

## **Donations received**

for the year to 31 December 2014

### **Donors**

*Between £1,000 and £5,000:*

Riada Trust

*Up to £1,000:*

Mr Robert Nellies

Mr Steven Knox

Mrs Ann McGarva

Mr Chris Warner

Mr Hugh McQuarrie

One donor expressed a desire for anonymity.