

Report of the Directors and
Financial Statements for the
Year Ended
31st December 2020
for
Cricket Scotland Limited
(SC211761)

Cricket Scotland Limited (Registered number: SC211761)

Contents of the Financial Statements
for the Year Ended 31st December 2020

	Page
Company Information	1
Report of the Directors	2
Report of the Independent Auditors	4
Statement of Comprehensive Income	8
Balance Sheet	9
Statement of Changes in Equity	10
Notes to the Financial Statements	11

Cricket Scotland Limited

Company Information

for the Year Ended 31st December 2020

DIRECTORS:

A G S Brian
A C M Casey
S J Duffield
J D Kemp
D R Lockhart
A J Mackay
G T McKinnie
C Mitchell
S Strachan

REGISTERED OFFICE:

National Cricket Academy
MES Sports Centre
Ravelston
EDINBURGH
EH4 3NT

REGISTERED NUMBER:

SC211761 (Scotland)

SENIOR STATUTORY AUDITOR: Martin Johnston

AUDITORS:

Armstrong Watson Audit Limited
Chartered Accountants & Statutory Auditors
Floor 1
24 Blythswood Square
Glasgow
G2 4BG

Cricket Scotland Limited (Registered number: SC211761)

Report of the Directors for the Year Ended 31st December 2020

The Directors present their report with the financial statements of the company for the year ended 31st December 2020.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of the furtherance of cricket in Scotland and its development from junior through to high performance levels.

DIRECTORS

The Directors shown below have held office during the whole of the period from 1st January 2020 to the date of this report.

A G S Brian
A C M Casey
S J Duffield
J D Kemp
D R Lockhart
A J Mackay
G T McKinnie

Other changes in directors holding office are as follows:

C Mitchell - Appointed 29th October 2020
S Strachan – Appointed 20th August 2020
W A Donald - Resigned 20th August 2020
R McFarlane - Resigned 20th August 2020

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently

Cricket Scotland Limited (Registered number: SC211761)

Report of the Directors for the Year Ended 31st December 2020 (continued)

- make judgements and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each Director has taken all the steps that he ought to have taken as a Director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

IMPACT OF COVID-19

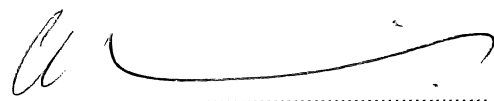
The Covid-19 pandemic had a major effect on the income of Cricket Scotland through the cancellation of the Summer Internationals, the postponement of the WT20 Finals in Australia and no commercial income. Although expenditure was also reduced by the limited amount of cricket played, the company needed to take advantage of the Job Retention Scheme to protect jobs. Despite this, there were a number of redundancies and vacant positions were not filled.

AUDITORS

The auditors, Armstrong Watson Audit Limited, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

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

ON BEHALF OF THE BOARD:



Antony G S Brian - Chair

Date: 30th March 2021

Report of the Independent Auditors to the Members of Cricket Scotland Limited

Opinion

We have audited the financial statements of Cricket Scotland Limited (the 'Company') for the year ended 31 December 2020, which comprise the Profit and Loss account, the Statement of comprehensive income, the Balance sheet, the Statement of changes in equity and the related notes, including a summary of significant accounting policies on pages 10 to 16. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 December 2020 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters, in relation to which the ISAs (UK) require us to report to you, where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Report of the Independent Auditors to the Members of Cricket Scotland Limited (continued)

Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

Report of the Independent Auditors to the Members of Cricket Scotland Limited (continued)

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and knowledge of the Company to identify or recognise non-compliance with applicable laws and regulations. The applicable laws and regulations include compliance with FRS 102, the Companies Act 2006 and also UK tax legislation.
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector.
- We verified our enquiries through review of board minutes and other correspondence throughout the year to identify any breaches of laws and regulations.

We assessed the susceptibility of the Company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- We assessed the level of fraud risks and concluded that the area most susceptible to fraud was revenue recognition and management override of internal controls.

Report of the Independent Auditors to the Members of Cricket Scotland Limited (continued)

To address the risk of fraud/error with regard to revenue recognition, we:

- Agreed grant income recognised in the financial statements to sufficient third party documentation and assessed whether income had been recognised in accordance with the terms of the grant.
- Performed substantive tests of detail over the revenue recognised in the financial statements;
- Performed procedures with regards to revenue recognised around the year end date.

To address the risk of fraud through management bias and override of controls, we:

- Tested journal entries recorded on the Company's finance system to identify unusual transactions that may indicate override of controls;
- Reviewed key judgements and estimates for any evidence of management bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation; and
- Enquiring of management and reviewing board minutes and other correspondence throughout the year to identify actual and potential litigation and claims.

Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Martin Johnston

Martin Johnston (Senior Statutory Auditor)
For and on behalf of Armstrong Watson Audit Limited
Chartered Accountants & Statutory Auditors
24 Blythswood Square
Glasgow, G2 4BG

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Date: 13th April 2021

Cricket Scotland Limited (Registered number: SC211761)

Statement of Comprehensive Income for the Year Ended 31st December 2020

	Notes	2020 £'s	2019 £'s
TURNOVER		1,668,010	2,576,214
Cost of Sales		<u>(1,420,271)</u>	<u>(2,199,832)</u>
GROSS PROFIT		247,739	376,382
Administrative Expenses		<u>(366,858)</u>	<u>(366,697)</u>
OPERATING (LOSS) / PROFIT	3	(119,119)	9,685
Interest Receivable and similar income		898	4,341
Other Income	4	371,815	-
Provision for Exceptional Item	5	<u>(274,263)</u>	<u>-</u>
(LOSS) / PROFIT BEFORE TAXATION		(20,669)	14,026
Taxation Charge	11	<u>(4,345)</u>	<u>(3,814)</u>
(LOSS) / PROFIT FOR THE FINANCIAL YEAR		(25,014)	10,212
OTHER COMPREHENSIVE INCOME		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE (LOSS) / INCOME FOR THE YEAR		<u><u>(25,014)</u></u>	<u><u>10,212</u></u>


Cricket Scotland Limited (Registered number: SC211761)

Balance Sheet as at 31st December 2020

	Notes	2020 £'s	2019 £'s
FIXED ASSETS			
Tangible Assets	12	50,042	53,555
Intangible Assets	13	3,500	-
		<u>53,542</u>	<u>53,555</u>
CURRENT ASSETS			
Stocks	8		4,311
Debtors	14	50,384	321,984
Cash at Bank and in hand		999,837	486,159
		<u>1,050,221</u>	<u>812,454</u>
CREDITORS			
Amount falling due within one year	15	(487,685)	(503,525)
NET CURRENT ASSETS		<u>562,536</u>	<u>308,929</u>
Provision for Exceptional Item	16	(137,132)	-
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>478,946</u>	<u>362,484</u>
CREDITORS			
Amount falling due after more than one year			
Provision for Exceptional Item	16	(137,131)	
Deferred Tax	11	(4,345)	
NET ASSETS		<u>337,470</u>	<u>362,484</u>
CAPITAL AND RESERVES			
Called up share capital	17	33,000	33,000
Retained Earnings		304,470	329,484
SHAREHOLDERS' FUNDS		<u>337,470</u>	<u>362,484</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on and were signed on its behalf by:


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Antony G S Brian - Chair

The notes on pages 11 to 18 form part of the financial statements.

Cricket Scotland Limited (Registered number: SC211761)

Statement of Changes in Equity for the Year Ended 31st December 2020

	Called up share capital £'s	Retained Earnings £'s	Total Equity £'s
Balance at 1st January 2019	33,000	319,272	352,272
Changes in Equity			
Total Comprehensive Income	<u>-</u>	<u>10,212</u>	<u>10,212</u>
Balance at 31st December 2019	33,000	329,484	362,484
Changes in Equity			
Total Comprehensive Income	<u>-</u>	<u>(25,014)</u>	<u>(25,014)</u>
Balance at 31st December 2020	<u>33,000</u>	<u>304,470</u>	<u>337,470</u>

Cricket Scotland Limited (Registered number: SC211761)

Notes to the Financial Statements for the Year Ended 31st December 2020

1. GENERAL INFORMATION

Cricket Scotland Limited is a private company, limited by shares, registered in Scotland. The company's registered number is SC211761 and the registered office address is National Cricket Academy, MES Sports Centre, Ravelston, Edinburgh, EH4 3NT

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern

In determining whether the going concern basis of preparation for the financial statements is appropriate the Directors have considered the sources of revenue, the ongoing running costs of all aspects of the organisation and the availability of funding including available government grants which includes the Job Retention Scheme. All of this has been considered against the ongoing impact of the Coronavirus pandemic. In reaching their conclusion, the Directors have prepared and assessed a cashflow budget covering at least 12 months from the date of issue of these Financial Statements. This forecast has considered the above points and the cash available to the organisation in this period. The Directors have accounted for the ongoing uncertainty in preparing their budgets and believe sufficient funding and cash resources will be available to enable the company to meet its liabilities as they fall due for at least the 12 months period from the date of the approval of the financial statements. They have considered and challenged the flexibility of costs should the coronavirus pandemic be prolonged further in 2021. On this basis the Directors have concluded that going concern basis remains appropriate.

Functional currency

The financial statements are presented in British Pounds Sterling which is the functional currency. Figures are shown to the nearest whole Pound.

Turnover

Revenue grants are credited to the income and expenditure account in the same period as the related expenses.

Sponsorship income is recognised in line with the agreements in place.

The Coronavirus Job Retention Scheme has been utilised in the course of the year, with sums relating to the financial year being credited to the income and expenditure account in the same period as the related expenses.

Cricket Scotland Limited (Registered number: SC211761)

Notes to the Financial Statements for the Year Ended 31st December 2020 (continued)

Tangible assets

All assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of a tangible fixed asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery - 10% to 33% on cost

Intangible assets

Intangible assets are initially recognised at cost when it is probable that future economic benefits attributable to the asset will flow to the entity and when the cost of the asset can be measured reliably. 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.

Amortisation is provided on the following bases: Website costs – 33% straight line.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Comprehensive Income, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

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 where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

Current or deferred taxation assets and liabilities are not discounted.

Cricket Scotland Limited (Registered number: SC211761)

Notes to the Financial Statements for the Year Ended 31st December 2020 (continued)

Foreign currencies

The company uses forward sale currency contracts to reduce its exposure to exchange rate movements. The income from those sales is accounted for at the rate of exchange at which the related contract has been taken out. The company does not hold or issue derivative financial instruments for speculative purposes.

Assets and liabilities in foreign currencies not covered by such contracts are translated into Pounds Sterling at the rates of exchange ruling at the balance sheet date.

Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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.

Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

3. OPERATING PROFIT / (LOSS)

The operating profit / (loss) is stated after charging:

	2020	2019
	£'s	£'s
Depreciation - Owned Assets	30,150	24,876
Auditors Remuneration	8,075	7,875
Exchange Rate (Loss) / Gain	(3,315)	964

4. OTHER INCOME

During an extraordinary year, Cricket Scotland made use of the Job Retention Scheme, with claims totalling £304,331. The remaining other income of £67,484 resulted from the payment of invoices that had been treated as a doubtful debt in 2019.

Cricket Scotland Limited (Registered number: SC211761)

Notes to the Financial Statements for the Year Ended 31st December 2020 (continued)

5. PROVISION FOR EXCEPTIONAL ITEM

A provision for an exceptional item has been made due to an unexpected demand from the International Cricket Council to Cricket Scotland, and six other countries, for repayment of advances of £274,263 (\$375,000), originally advanced in 2018 and 2019. The countries concerned have submitted arguments as to why those sums should be “forgiven” and not repaid. As nothing had been agreed by the date of the signing of the accounts, the directors have concluded that an outflow is probable and have therefore created a provision in respect of the sums and that is included in the net deficit for 2020.

6. EMPLOYEES

	2020	2019
	£'s	£'s
Wages and Salaries	1,092,039	1,325,732
Social Security costs	96,429	119,601
Pension costs	<u>33,988</u>	<u>37,025</u>
	<u>1,222,456</u>	<u>1,482,358</u>
Directors' Remuneration and other benefits	<u>92,489</u>	<u>87,858</u>

The average number of employees during the year for Cricket Scotland was as follows:

	2020	2019
Cricket Scotland	<u>34</u>	<u>36</u>

7. PENSION AND OTHER SCHEMES

The company operates a defined contribution scheme. The pension charge for the year represents contributions payable by the company to the scheme and amounted to £33,988 (2019: £37,025).

	2020	2019
	£'s	£'s
Pension Creditor	<u>485</u>	<u>6,669</u>

Cricket Scotland Limited (Registered number: SC211761)

Notes to the Financial Statements for the Year Ended 31st December 2020 (continued)

8. STOCKS

	2020	2019
	£'s	£'s
Stocks	<u>-</u>	<u>4,311</u>

9. OPERATING LEASE COMMITMENTS

The company makes use of two assets through the use of operating lease agreements.

The total of minimum future payments with regard to these as at 31st December 2020 is as follows:

	2020	2019
	£'s	£'s
Due in the following year	<u>1,882</u>	<u>1,532</u>
Later than one year and not later than five years	<u>2,494</u>	<u>2,244</u>

10. RELATED PARTY DISCLOSURES

Subscription receipts of £0 (2019 £15,165) were remitted to the company by its parent company, Cricket Scotland Holdings Limited.

Due to the pandemic, the CSHL AGM decided that no subscriptions would be payable in 2020.

Cricket Scotland Limited (Registered number: SC211761)

Notes to the Financial Statements for the Year Ended 31st December 2020 (continued)

11. TAXATION

The taxation charge on the profit on ordinary activities for the year was as follows:

	2020	2019
	£'s	£'s
Corporation tax for the year	-	3,878
Deferred Taxation Charge	4,345	-
Over-provision in previous year	-	(64)
Taxation charge for the year	<u>4,345</u>	<u>3,814</u>
	2020	2019
	£'s	£'s
Profit per Financial Statements	(20,669)	14,026
Profit multiplied by Standard		
Rate of Corporation Tax @ 19%	(3,927)	2,665
Expenses not allowable for Taxation	6,061	4,989
Capital Allowances	(6,173)	(3,776)
Short term timing differences	(1,083)	
Unrelieved Tax Losses	5,214	-
Fixed Asset timing differences	(9,651)	
Deferred tax asset on losses	5,214	
Over-provision in previous year		(64)
Tax on (loss) / profit for the year	<u>(4,345)</u>	<u>3,814</u>
	2020	2019
	£'s	£'s
Deferred Taxation Liability	<u>4,345</u>	

Cricket Scotland Limited (Registered number: SC211761)

Notes to the Financial Statements for the Year Ended 31st December 2020 (continued)

12. TANGIBLE FIXED ASSETS

	Plant & Machinery etc. £'s
COST	
At 1st January 2020	132,077
Additions	26,637
Disposals	
At 31st December 2020	<u>158,714</u>
DEPRECIATION	
At 1st January 2020	78,522
Charge for the year	30,150
Disposals	
At 31st December 2020	<u>108,672</u>
NET BOOK VALUE	
At 31st December 2020	<u><u>50,042</u></u>
At 1st January 2020	<u><u>53,555</u></u>

13. INTANGIBLE ASSETS

	Website £'s
COST	
At 1st January 2020	
Additions	5,250
Disposals	
At 31st December 2020	<u>5,250</u>
AMORTISATION	
At 1st January 2020	
Charge for the year	1,750
Disposals	
At 31st December 2020	<u>1,750</u>
NET BOOK VALUE	
At 31st December 2020	<u><u>3,500</u></u>
At 1st January 2020	<u><u></u></u>

Cricket Scotland Limited (Registered number: SC211761)

Notes to the Financial Statements for the Year Ended 31st December 2020 (continued)

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£'s	£'s
Trade Debtors	3,043	268,074
Other Debtors	<u>47,341</u>	<u>53,910</u>
	<u>50,384</u>	<u>321,984</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£'s	£'s
Trade Creditors	68,676	75,163
Taxation and Social Security	21,778	28,296
Other Creditors	<u>397,231</u>	<u>400,066</u>
	<u>487,685</u>	<u>503,525</u>

16. PROVISIONS

	2020	2019
	£'s	£'s
Exceptional item due within a year	137,132	
Exceptional item due in over a year	<u>137,131</u>	<u> </u>
	<u>274,263</u>	<u> </u>

Provision has been made in respect of the request for repayment of advances by the ICC of \$375,000 (£274,263) in four quarterly payments, starting in Q3 of 2021.

17. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal Value	2020	2019
			£'s	£'s
33,000	Ordinary Shares	£1	<u>33,000</u>	<u>33,000</u>

18. ULTIMATE CONTROLLING PARTY

The ultimate parent company of Cricket Scotland Limited is Cricket Scotland Holdings Limited, National Cricket Academy, Ravelston, Edinburgh, EH4 3NT. Cricket Scotland Holdings Limited is a company incorporated in Scotland, registered number SC390910.