

CAMBRIDGESHIRE COUNTY CRICKET CLUB

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2025**

CAMBRIDGESHIRE COUNTY CRICKET CLUB

FINANCIAL STATEMENTS — YEAR ENDED 30 SEPTEMBER 2025

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INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE AND MEMBERS OF CAMBRIDGESHIRE COUNTY CRICKET CLUB

I report on the accounts of Cambridgeshire County Cricket Club which comprise the Income and Expenditure Account, the Balance Sheet and the related notes.

This report is made solely to the committee and members. Our work has been undertaken so that I might state to the club's committee and members those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Cambridgeshire County Cricket Club and Cambridgeshire County Cricket Club's committee and members for my examination work.

Respective responsibilities of the Committee and Examiner

Cambridgeshire County Cricket Club's committee is responsible for the accurate preparation of the accounts and the provision of full and open explanations and supporting information as requested. They consider that an audit is not required for this year and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts and:
- To state whether particular matters have come to my attention.

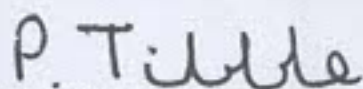
Basis of Independent Examiner's report

My examination includes a review of the accounting records kept by Cambridgeshire County Cricket Club and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as committee members 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 connection with 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 and
 - to prepare accounts which accord with the accounting records, 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.



.....
Paul Tibble ACMA
7 Station Road West
Whittlesford
Cambs
CB22 4NL

05/10/2025
Date

CAMBRIDGESHIRE COUNTY CRICKET CLUB

FINANCIAL STATEMENTS — PERIOD ENDED 30 SEPTEMBER 2025
INCOME AND EXPENDITURE ACCOUNT

	£	2025	£	2024	£
Income					
Contribution from National Counties			48,300		38,059
Expenditure					
First XI match costs (see note 2)	41,013			33,564	
Pre-season training	1,100			1,006	
Balls, kit and equipment	1,095			4,360	
2nd XI Match costs	3,436			2,587	
Coaching	5,000			5,000	
Deficit on Showcase game	-		51,644	1,025	47,542
Net (deficit) from cricket activities			(3,344)		(9,483)
Other income					
Members subscriptions	715			850	
Donation	210			-	
Bank interest received	924			875	
Members lunch surplus / (deficit)	21			(28)	
Other match day income	238				
Sponsorship	5,800		7,908	5,800	7,497
Net surplus / (deficit) from cricket activities and other income			4,564		(1,986)
Administration expenditure					
Equipment Purchases	1,229			-	
Insurance	386			385	
Website, domain, internet social media and software	172			3,300	
Accounts review costs	15			15	
Accounts system software	117			69	
Telephone, postage and stationery	152			97	
Travel and sundry	376		2,447	436	4,302
NET SURPLUS / (DEFICIT) FOR THE YEAR			2,117		(£6,288)

CAMBRIDGESHIRE COUNTY CRICKET CLUB

FINANCIAL STATEMENTS- YEAR ENDED 30 SEPTEMBER 2025

BALANCE SHEET AT AS 30 SEPTEMBER 2025

	2025		2024	
	£	£	£	£
Current Assets				
Stock of kit	72		851	
Sundry debtors (note 3)	15,833		18,000	
Lloyds current account	-		22,606	
RBS current account	1,407		1,157	
RBS deposit account	<u>63,200</u>	<u>80,512</u>	<u>38,775</u>	<u>81,389</u>
Current liabilities				
Sundry creditors (note 4)		<u>(726)</u>		<u>(610)</u>
Net Assets		<u><u>79,786</u></u>		<u><u>80,779</u></u>
Represented by:				
B/fwd Accumulated general surplus		72,514		78,802
Surplus / (Deficit) for the year		<u>2,117</u>		<u>(6,288)</u>
Total accumulated general surplus		74,631		72,514
Specific designated funds (note 5)		5,155		8,265
Total funds		<u><u>79,786</u></u>		<u><u>80,779</u></u>

We approve the financial statements for the year ended 30 September 2025. which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. We acknowledge our responsibility for the Financial statements, including the appropriateness of the accounting basis as set out in note 1 and for providing all the information and explanations necessary for their compilation.

Approved on 06/10/2025

Simon Seabrook

S.A. Seabrook - Chairman

A Abbott

A Abbott - Treasurer

CAMBRIDGESHIRE COUNTY CRICKET CLUB

FINANCIAL STATEMENTS — YEAR ENDED 30 SEPTEMBER 2025

NOTES TO THE ACCOUNTS

1. Accounting policies

The accounts are prepared under the historical cost convention i.e. at actual cost without adjustment for inflation.

It is assumed there is no liability to income or corporation taxes on accumulated surpluses. VAT is written off when incurred, together with the associated expense.

Income is accounted for in the period in which it is receivable. Expenses are accounted for in the period to which they relate.

2. First XI match costs

	2025 £	2024 £
Fees to professionals, including PAYE	5,275	3,950
Hotels, travel and subsistence	20,559	17,506
Ground hire, catering and bar	14,537	10,451
Scorers	550	1,585
Sundry match costs and umpires	92	72
Total for season	£ 41,013	£ 33,564

3. Sundry debtors

	2025 £	2024 £
Receivable from NCCA	£ 15,833	£ 18,000

4. Sundry creditors

	2025 £	2024 £
Match costs payable	-	150
HMRC PAYE	726	460
	£ 726	£ 610

5. Specific designated funds - Wallace Bequest Fund and other

	2025 £	2024 £
Training and Coaching Fund		
Balance B/fwd on 1st October	8,265	11,830
Player development costs during year	(3,110)	(3,365)
Balance C/fwd at 30 September	£ 5,155	£ 8,265

The Wallace Bequest Fund represents money left to the Club in the will of the late David Wallace. The management committee has taken the view that it should be retained separately from the general reserves of the Club, in a 'training and coaching fund' and should be used over a period of years to further the players' development.