APPENDIX 1

OSCR

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	10	2023	To	30	09	2024

Reference and administration details

Charity name	West Lothian County Cricket Association
Other names charity is known by	Linlithgow Cricket Club
Registered charity number	**SC043927**
Charity's principal address	The Pavilion, Boghall Cricket Ground
	Linlithgow
	West Lothian
	Postcode EH49 6AB

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	[redacted]	President		
2		Treasurer		
3		Secretary		
4		Captain 1st X1		
5		Captain 2nd X1		
6		Ground Convenor		
7		Bar Convenor		
8		Property Convenor		
9		Junior Convenor		
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document Constitution as amended and adopted on 28th November 2024

Trustee recruitment and appointment Trustees are appointed in accordance with the Constitution.

Objectives and activities

Charitable purposes

The purpose of the Club is the promotion of community participation in healthy recreation throughout the community of West Lothian regardless of sex, age, disability, ethnicity, nationality, sexual orientation, religion or other beliefs, by providing facilities for playing cricket and to participate in appropriate fixtures and competitions and ensuring that appropriate practice and coaching facilities are provided.

Summary of the main activities in relation to these objects

During the period the Club continued to provide opportunities for members to participate in and enjoy playing cricket. The Club has two senior teams which normally play in the East of Scotland League.

Coaching is provided for junior members and teams participate at U11, U13 and U15 levels when numbers permit.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

On the playing field the First Eleven finished 7th in the ESCA Championship, while the Second Eleven finished 10th in ESCA Division Four and were relegated to Division 5

Financial review

Brief statement of the charity's policy on reserves	All surplus income or profits are required to be reinvested in the Club in accordance with the Constitution. Total funds remain healthy with a balance of £93,316 at 30th September 2024. The level of funds is considered adequate for the ongoing purposes of the Club.
Details of any deficit	
Donated facilities and services (if any)	

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) [redacted]

Full name(s) [redacted]

Position (e.g. Chair) Treasurer

Date 27/06/2025

West Lothian County Cricket Association	Charity No (if any)	SCO43927	CC39a
Annual accounts for the period			
Period start date 01/10/2023	To	Period end date 30/09/2024	

Section A Statement of financial activities

Descriptions by natural category	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Membership Subscriptions		5,191	-	-	5,191	7,122
Donations		4,000	-	-	4,000	-
Sponsorship		2,660	-	-	2,660	1,700
Fundraising Activities		1,361	-	-	1,361	2,486
100 Club		378	-	-	378	455
Grants and Awards		-	-	-	-	-
Rent Received		954	-	-	954	807
Bar Sales		13,691	-	-	13,691	12,794
Miscellaneous		1,636	-	-	1,636	2,715
Match fees		333	-	-	333	1,295
Total incoming resources	S01	30,204	-	-	30,204	29,374
Resources expended (Notes 4-7)						
Clubhouse Expenses	3	10,858	-	-	10,858	9,059
Match Expenses	3	1,272	-	-	1,272	2,763
Ground Expenses	3	2,374	-	-	2,374	841
Bar Cost of Sales		8,543	-	-	8,543	7,931
Bar Expenses	3	429	-	-	429	230
Cricket Equipment		1,125	-	-	1,125	2,812
Subscriptions		1,076	-	-	1,076	1,312
Printing, Stationery, Postage and Sundry		495	-	-	495	319
Bank Charges and Interest		941	-	-	941	904
Depreciation		1,744	-	-	1,744	1,244
Total resources expended	S02	28,857	-	-	28,857	27,415
Net incoming/(outgoing) resources before transfers	S03	1,347	-	-	1,347	1,959
Gross transfers between funds	S04		-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	S05	1,347	-	-	1,347	1,959
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
Net movement in funds	S08	1,347	-	-	1,347	1,959
Total funds brought forward	S09	91,969	-	-	91,969	90,010

Total funds carried forward	S10	93,316	-	-		91,969

Section B Balance sheet

	Note	Total this year £	Total last year £
		F01	F02
Fixed assets			
Tangible assets (Note 5)	B01	78,755	73,486
	B02	-	-
Investments	B03	-	-
Total fixed assets	B04	78,755	73,486
Current assets			
Stock and work in progress	B05	2,565	2,878
Debtors (Note 6)	B06	747	1,155
(Short term) investments	B07		
Cash at bank and in hand	B08	13,925	16,502
Total current assets	B09	17,237	20,535
Creditors: amounts falling due within one year (Note 7)	B10	2,676	2,052
Net current assets/(liabilities)	B11	14,561	18,483
Total assets less current liabilities	B12	93,316	91,969
Creditors: amounts falling due after one year	B13	-	-
Provisions for liabilities and charges	B14	-	-
Net assets	B15	93,316	91,969
Funds of the Charity			
Unrestricted funds	B16	93,316	91,969
Designated funds - Note 7.2	B17	-	-
Total unrestricted funds		93,316	91,969
Restricted income funds (Note 12)	B18	-	-
Endowment funds (Note 12)	B19	-	-
Total funds	B20	93,316	91,969

Signed by one or two trustees on behalf of all the trustees

Signature Date of approval

[redacted]

Section C	Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* ☐ Accounting Standards;
  or ☐ Financial Reporting Standard 102
- and with the Charities Act.

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRS102, then please tick "Financial Reporting Standard 102.

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

Note 3 Incoming Resources

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Section C **Notes to the accounts** **(cont)**

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	Unrestricted £	restricted £	This year £	Last year £
Clubhouse Expenses	Insurance	2,418		2,418	2,147
	Water and Sewerage	881		881	982
	Heat and Light	2,360		2,360	2,224
	Cleaners and Materials	1,678		1,678	1,529
	Telephone and Wi-fi	760		760	619
	Television Costs	164		164	159
	Alarm System	896		896	880
	Signage and Frames	393		393	-
	Electrical work	0		-	265
	Cladding and Plastics	690		690	-
	Glasswasher repair	287		287	-
	Sundries	331		331	254
	Total	10,858	-	10,858	9,059

	Analysis	Unrestricted £	restricted £	This year £	Last year £
Ground Expenses	Repair and Service of Equipment	802		802	24
	Seeds and Fertiliser	585		585	576
	Landscaping and benches	750		750	-
	Fuel and Sundries	237		237	241
	Total	2,374	-	2,374	841

Section C	Notes to the accounts	(cont)

Note 4 Details of certain items of expenditure

4.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

	This year	Last year
Number of trustees who were paid expenses	**None**	**None**
Nature of the expenses		
Total amount paid	£	£

4.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	None	None
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	None	None

Note 5 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

5.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	70,177	-	12,445	4,811	-	87,433
Additions	-	-	6,066	947	-	7,013
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	70,177	-	18,511	5,758	-	94,446

5.2 Accumulated depreciation and impairment provisions

****Basis**	SL or RB	SL or RB	RB	RB	SL or RB	
**** Rate**			25%	25%		
Balance brought forward	-	-	11,071	2,876	-	13,947
Depreciation charge for year	-	-	986	758	-	1,744
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	12,057	3,634	-	15,691

5.3 Net book value

Brought forward	70,177	-	1,374	1,935	-	73,486
Carried forward	70,177	-	6,454	2,124	-	78,755

5.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Section C Notes to the accounts (cont)

Note 6 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	748	1,155	-	-
Total	748	1,155	-	-

Note 7 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

7.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	236	260	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	2,440	1,792	-	-
Total	2,676	2,052	-	-

Note 8 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

8.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
None			

8.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	Andrew Carver		236	260
Due from trustees and related parties	None			

8.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
None				

WEST LOTHIAN COUNTY CRICKET ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST LOTHIAN COUNTY CRICKET ASSOCIATION

YEAR TO 30th SEPTEMBER 2024

I report on the accounts of the charity for the year to 30th September 2024.

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 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations). The charity's trustees consider that the audit requirements of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 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 the Regulation 11 of the 2006 Accounts Regulations. 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 the accounting requirements of 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.

[redacted]

26/1/25