

**Lancashire Cricket Foundation  
Limited**

Company Registration number 6394384

Charity number 1121855

(A charitable company limited by guarantee)

**Annual Report and Financial statements**

**For the year ended 31 December 2022**

## **Lancashire Cricket Foundation Limited**

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## **Lancashire Cricket Foundation Limited**

### **Charity information**

#### **Trustees and Officers**

R Cross (Chairman)  
L Morgan  
G Brindley  
J Murphy  
P Ackerley  
C Robinson  
E Cooper (Resigned 31 January 2023)  
J Hunt  
J Abrahams  
Y Sufi (appointed 15 August 2022)  
H Islam (appointed 15 August 2022)  
T Akhlaq (appointed 15 August 2022)

#### **Principal Officers - Key Management Personnel**

A Mitchell - Head of Community Growth

#### **Auditor**

Hurst Accountants Limited  
Lancashire Gate  
21 Tiviot Dale  
Stockport  
SK1 1TD

#### **Bankers**

Metro Bank plc  
One Southampton Row  
London  
WC1B 5HA

#### **Legal Advisors**

Muckle LLP  
Time Central  
32 Gallowgate  
Newcastle-upon-Tyne  
NE1 4BF

#### **Registered office**

Lancashire County Cricket Club  
Brian Statham Way  
Emirates Old Trafford  
Manchester  
M16 0PX

**Company number** 6394384

**Charity number** 1121855

## Lancashire Cricket Foundation Limited Trustees' Report

The Trustees, who are also directors of the charitable company (the Foundation), present their annual report (including the Strategic Report) on the affairs of the Foundation, together with the financial statements and auditor's report for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 13 & 14 and comply with the charity's memorandum and articles of association and applicable law. The liability of the members is limited at £10.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit. The main activities in relation to those purposes for the public benefit have been discussed in the "Our activities and achievements" section of this report.

### Incorporation

The charitable company was incorporated on 9 October 2007 by a Memorandum and Articles of Association, and is a registered charity (No. 1121855). The registered office of the charitable company and Foundation is Lancashire County Cricket Club, Emirates Old Trafford, Manchester, M16 0PX.

### Who We Are and What We Do

The Foundation aims to Inspire Individuals and Communities through Cricket and is the official charity arm of Lancashire Cricket. The Foundation is an Independent and registered charity governed by a Board of Directors.

The objects of the Foundation (listed below) are for the benefit of the public generally and, in particular, the inhabitants of Lancashire and its surrounding areas:

- To promote community participation in healthy recreation by providing facilities for the playing of and development of cricket and other sports capable of improving health (facilities in this clause means land, buildings, equipment and organising sporting activities including coaching and course of instruction);
- To provide or assist in providing facilities for the playing of and development of the game of cricket and other games or sports on a recreational basis for the leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life;
- To advance the education of children and young people through such means as the Trustees think fit in accordance with the law of charity; and
- For the general purposes of such charitable bodies or for such other exclusively charitable purposes in each case as the Trustees may from time to time decide.

The Foundation is the governing body for recreational cricket in Lancashire and works in the community to deliver a range of health, education, community cohesion and cricket development projects, programmes and events.

### Our Aims

Relating directly to the objects of the charity, the Strategic Aims (listed below) provide a framework around which operational delivery is shaped.

- Use the power of cricket and sport to motivate, educate and inspire our community;
- Improve the health and well-being of the community;
- Provide education and training opportunities for schools and the wider community;
- Positively develop and support work which targets women, disabled people and minority ethnic communities;
- Fundraise to support the charitable and community work of the cricket club; and
- Ensure Lancashire County Cricket Club ("LCCC") becomes an important and central hub for the community.

### Our Activities and achievements

Each of the projects, programmes and events delivered by the Foundation in 2022 directly contributed to at least one of the Strategic Aims of the organisation and also has a clearly defined and measurable outcome and series of outputs in place. Performance against these is monitored and reported back to the Foundation Board.

Below are some of the activities that the Lancashire Cricket Foundation has delivered and supported in the last twelve months.

#### Supporting our Leagues and Clubs

At the Lancashire Cricket Foundation, our recreational clubs are at the heart of everything we do as we look to ensure they can thrive and grow, attracting more people to play the game. We support our clubs in a number of ways through our dedicated Cricket Development Officers:

- Support provided to 16 senior and 8 junior cricket leagues across the county
- 316 cricket clubs in Lancashire
- 183 clubs with a junior section (boys or girls)
- 19,838 players took part in 10,840 fixtures.

#### Women & Girls Cricket

The Women and Girl's game is one of the fastest growing areas of cricket and here at the Lancashire Cricket Foundation our programme is expanding year on year thanks to the dedicated support we provide.

- 102 clubs with a women's and girl's section – up from 89 in 2021
- 480 Secondary Girls took part in the ECB Girls Indoor Competitions

#### Women & Girls Inter League Programme 2022

- 17 matches over a 5 week period with U12s & U14s girls & Open Age women involved.

#### Children & Young People

We provide a range of Junior Programmes which are designed to not only give children and young people an introduction to cricket, but also further develop the skills of those who are already involved in the game.

#### Delivering cricket in schools

- 80,808 unique participants from 380 schools/venues across Lancashire accessing high quality cricket provision through the Chance to Shine Primary, Secondary Girls and Street Programmes.

#### Junior Cricket programmes

- All Stars - 4,189 children at 141 clubs / community groups.
- Dynamos - 1,090 children at 58 clubs / community groups.
- 1,215 girls taking part across All Stars and Dynamos.

#### Inter League

- A total of 160 games involving over 400 players through the Inter League programme across 6 Leagues at U11, U13, U15 and U18 level.

**Our activities and achievements (cont'd)**

***Coach Education***

The Lancashire Cricket Foundation continues to be at the forefront of Coach Education, offering an increased number and range of courses in partnership with the England and Wales Cricket Board

- 213 people attended Coaching Courses;
- 98 new ECB Core/Level 2 Coaches (38 from ethnic minority communities, 12 female);
- 72 new ECB Foundation Coaches (18 from ethnic minority communities, 21 female);
- 5 new ECB Support Coaches (2 from ethnic minority communities, 2 female);
- Over 110 people received Coaching Bursaries towards course fees.

***Development Centres***

There were 773 attendances at a Development Centre in 2022.

In 2022, we provided 26 fully funded places, with 24 of them provided to young people for them to attend a Development Centre in Blackburn Central.

***Cricket for All***

At the Lancashire Cricket Foundation, we believe cricket is a game for all and we work hard to help make cricket accessible to everyone within the county. Through cricket we bring people together, inspire individuals and improve lives, enabling people from deprived communities and those with disabilities to say that 'cricket is a game for me'.

***Urban Cricket - Chance to Shine Street***

- 1,242 unique participants with a total of 15,250 attendances.
- 2,703 coaching hours delivered across 1,027 sessions.

***Core Cities***

- 792 South Asian players engaging in cricket.
- We held our inaugural T10 Community Competition with teams representing India, Pakistan, Bangladesh and Afghanistan.
- 18 South Asian coaches created through a fully funded Level 1 course.
- 8 of these coaches have been given opportunities with Lancashire Cricket Foundation.

***Disability Community Cricket***

- 7 Lord's Taverners Super 1s Hub sites.
- 225 Hub sessions (up from 126 in 2021).
- 89 unique participants.
- 17 life skills workshops, 36 taster sessions and 4 county competitions.
- 3 new ECB Disability Champion Clubs established at Rainhill CC, Church & Oswaldtwistle CC and Milnrow CC.

***Special Educational Needs***

- SEND Table Cricket programme delivered in 5 school, 93 individual children and 269 overall attendances.
- 5 Competitions delivered to 165 individual participants.
- 24 Young Leaders trained to help support competitions.
- 8 Teachers trained.

***Inspiring Generations: A Strategy for Cricket in Greater Manchester***

- 33 NTPs installed.
- The first Urban Cricket Centre is contracted & due to be operational from Q4 of 2023.
- 5 VIY projects completed with local cricket clubs & 50 NEET young people qualified.
- 36 CTS Primary School Programmes delivered.
- 5 CTS Street projects established.

**CRICKET FOR SOCIAL GOOD – COMMUNITY ENGAGEMENT, EDUCATION & HEALTH**

A key aim of the Lancashire Cricket Foundation is to use cricket to engage our local communities and use it as a force for good whilst helping to grow a love of the game. We have expanded our range of programmes to increase participation, improve health and wellbeing and build relationships in diverse communities.

***Personal Development & Youth Intervention Programmes***

***Wicketz***

Funded by Lord's Taverners, Wicketz provides free, year-round, weekly community cricket sessions and personal development workshops for young people aged 8-19 in communities where there are few opportunities to play the game regularly.

- 265 participants engaged through the Lord's Taverners funded Wicketz project across 3 Hubs in the city of Manchester, Salford and Trafford, with a total of 2,338 attendances;
- 16 lifestyle workshops delivered to Wicketz participants, using cricket to help address social issues young people face in their communities.

**Lancashire Cricket Foundation Limited**  
**Trustees' Report (cont'd)**

**Personal Development & Youth Intervention Programmes (Con't)**

**Peer Mentoring Programme**

The programme aims to engage with South Asian communities in Manchester, with the principal aim to inspire people to connect with cricket – both as players and as spectators, under the Lancashire Cricket's banner of 'Inspiring Play'.

- 161 Secondary schoolchildren at risk of making poor life decisions attended our Behaviour Intervention programme at EOT to receive mentoring from ex-prisoners.

**Gambling with Lives – Gambling reduction programme**

- 591 young people aged 14+ (including Secondary, University & Lancashire Cricket Pathway Players) attended the programme.

**Schools programme**

- 1,500 Primary schoolchildren enjoyed a Schools Open Day of first-class cricket and fun activities;
- 620 Primary schoolchildren from local schools experienced an 'Education without Boundaries' Day, developing skills around literacy, numeracy, teamwork and health;
- 120 Primary schoolchildren from 25 local schools attended a physical activity leadership event;
- 252 children were given the opportunity to provide the Guard of Honour at Lightning, Thunder and England games at Emirates Old Trafford and Blackpool Cricket Club.

**Health & Wellbeing Initiatives**

**Sporting Memories**

- Monthly sessions delivered to two groups.
- 34 individual participants.
- 212 Overall attendees.

**Walking Cricket**

- 43 participants across 2 groups.
- Weekly sessions delivered in Urmston with a new hub launched in Southport in June 22.
- 538 overall attendances.

**Holiday Activity Fund**

- A free activity and food programme delivered during the school summer holidays in Trafford and Bolton.
- 78 Individual Children 398 overall attendances.

**NCS**

- 180 young people from Salford and Trafford completed one of our National Citizen Service (NCS) programmes.

Any funding grants issued by the Foundation are managed through an application process, authorised by the Board of Directors and only fund activity that directly relates to the Objects and Aims of the charity. All other funds generated directly support the delivery of Foundation activities and/or are distributed to organisations as a part of a pre-agreed fundraising initiative.

The Foundation will continue to deliver many of the activities listed above and will only develop and implement new activities where they directly relate to the Objects and Aims of the charity.

**Structure, governance and management**

The Trustees who have served during the year and since the year end are set out on page 1.

The Trustees meet at least six times per year and on any other occasion as judged necessary in order to review progress and determine matters of strategy & policy.

Every decision of the Trustees shall be determined by the majority of votes of the Trustees present and voting on the question. There shall be a quorum when two Trustees are present at any meeting.

All Trustees serve a three year term following which they can seek re-appointment. The existing Trustees have the power to appoint further Trustees provided they have attained the age of eighteen years and are not disqualified from taking office. The Trustees are not actively recruiting at present but have measures in place to consider potential applicants as they might arise.

New Trustees undergo some training to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes of the Foundation, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

The operational management of the charity is shared between the Head of Community Growth and Head of Cricket Relationships. Performance of both these positions and the charity itself are reviewed at all Foundation Board meetings and any decisions on remuneration of all staff members are ratified by the Trustees.

We believe that all the Trustees have the experience required to carry out their duties effectively.

As detailed in Note 12 to the financial statements, the Charity has two related parties, Lancashire County Cricket Club and Lancashire County Cricket Club Development Association, for which the Charity is the sole member.

**Financial review**

During the year the Foundation made a profit of £50,235 (2021 £171,428).

As at 31 December 2022 the Foundation bank account balance was £294,508 and the liability due to the Lancashire County Cricket Club had been significantly reduced from £177,830 to £290 during the year after having made a lump sum payment of £270,000 in December to clear the debt.

During the year, the Foundation received donations amounting to £1,905,647 (2021: £1,401,944). In addition, the Foundation received event income of £124,465 (2021: £97,170) and grant income of £NIL (2021 £64,921) from the government coronavirus job retention scheme. Including donations this contributed towards total income of £2,180,820 (2021: £1,678,529).

The Foundation has incurred expenses in relation to charitable activities during the course of the year relating to donations of £NIL (2021: £NIL), payroll costs £1,443,181 (2021: £1,185,435) and other charitable costs £578,790 (2021: £219,296).

The Trustees remain confident that the Foundation can continue to operate for at least the next twelve months. Financial projections have been prepared using largely guaranteed revenues, and with costs based on actual spend in 2022. These forecasts and resulting positive operating cashflows will result in the Foundation generating surpluses during 2023. Finally, the key strategic partner, Lancashire County Cricket Club, have re-affirmed their support and will only require settlement of any debtors due from the Foundation during the next twelve months, as and when it can be afforded.

**Lancashire Cricket Foundation Limited**  
**Trustees' Report (cont'd)**

**Reserves**

The Foundation seeks to retain a general reserve to provide sufficient resources to ensure that the level of expenditure, both charitable spend and overheads, expected in the next 12 months (as a minimum), is covered. The Trustees continue to keep under review the level of the Foundation's general reserve and are confident that cash flows for the next twelve months will be sufficient to support the charity. At the start of the year the target was to maintain reserves at a level that would allow the charity to continue trading for at least twelve months.

**Grants**

The Charity only distributes grants as directed by the England and Wales Cricket Board (ECB) for specific programmes designed to support cricket club development and cricket club improvement work. The funding amounts are fixed by the ECB, the Foundation monitors the performance of a club against any grant allocated. All funding distributed in this way contributes to the strategic aim to 'Support the development of 'Great Teams', providing the infrastructure support necessary to ensure a sustainable and successful club & league network is in place across the North West.

**Future Plans**

The development of the new Lancashire Cricket Foundation strategy and staff structure lays out the organisation's focus/direction of travel aligned to the ECB County Partnership Agreement process for the next 3 years. The Foundation will work through the strategy and structure to develop and deliver projects, programmes, events that engage, excite, inspire and improve individuals and communities through cricket in order to grow the appeal of the game at all levels.

**Risk management**

The Trustees have reviewed the major risks to which the Foundation is exposed (listed below) and this topic is regularly discussed at Trustees' meetings.

*Financial Sustainability:*

The Foundation Board scrutinises financial performance at all Board meetings. The financial management accounts are prepared with support from the LCCC Accounts Department. Visibility of future funding streams is critical to the continuation of the Foundation's activities and maintaining its staffing resources. The Board focus heavily on ensuring the delivery of projects is commensurate with funding received.

*Financial Claims:*

The Lancashire Cricket Foundation has appropriate insurance cover in place as well as up to date policies and procedures in relation to operational delivery and the protection of children and vulnerable adults.

*Skills Gap:*

In order to effectively deliver its objectives it has been identified that the new Foundation Board will need to appoint additional expertise; in particular non-executive director roles that will represent key ECB and Foundation agendas including women and girls, education and diverse communities. The appointment of these new roles will be driven by the Foundation Board and will support the strategic decision making of the organisation as well as providing operational intelligence, and guidance for the Foundation staff.

**Auditor**

The Trustees at the date of approval of this report confirm that:

- So far as the Trustees are aware, there is no relevant audit information of which the Foundation's auditor is unaware;
- and
- The Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant 'audit information and to establish that the Foundation's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of S418 of the Companies Act 2006. Hurst Accountants Limited have expressed their willingness to continue in office as auditor.

Approved by the Trustees and signed of their behalf by:

Lee Morgan

Date 11 May 2023

**Lancashire Cricket Foundation Limited**  
**Trustees' responsibilities statement**

The Trustees (who are also directors of Lancashire Cricket Foundation Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in charities SORP;
- make judgements that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Foundation will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF LANCASHIRE CRICKET FOUNDATION LIMITED**

### **Opinion**

We have audited the financial statements of Lancashire Cricket Foundation Limited (the "Charity") for the year ended 31 December 2022 which comprise the Statement of Financial Activities including Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charitable Company's affairs as at 31 December 2022 and charitable Company's incoming resources and application of resources for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 Charity 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**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The Trustees 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 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.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual 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:

- a satisfactory system of control over transactions has not been maintained; or
- the Charity has not kept proper accounting records; or
- the financial statements are not in agreement with the books of account; or
- we have not received all the information and explanations we need for our audit.

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF LANCASHIRE CRICKET FOUNDATION LIMITED (Cont'd)**

### **Responsibilities of the Trustees**

As explained more fully in the Trustees' Responsibilities Statement on Page 6, the Trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees 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 Trustees are responsible for assessing the Charity'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 Trustees either intend to liquidate the Charity 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. We identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

### **Identifying and assessing potential risks relating to irregularities**

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and the Charity's objectives and aims;
- enquiring of management concerning the policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations, particularly in relation to The Charity Commission and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- discussions amongst the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud;
- obtaining and understanding the legal and regulatory frameworks that the Charity operates in, such as provisions of the Companies Act 2006, the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, pensions and tax legislation, General Data Protection requirements, Anti-Bribery policy, Health and Safety and the application of other central and local government grants and support.
- communication with The Charity Commission and minutes of Trustees' meetings.

### **Audit response to risks identified**

Our procedures to respond to the risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reviewing manual journals posted by management throughout the period and testing any unusual or unexpected entries;
- testing a sample of income and expenditure ensuring that they are in accordance with the aims and objectives of the Charity.

We have also considered the risks noted above in addressing the risk of fraud through management override of controls:

- testing the appropriateness of journal entries and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of a potential bias;
- evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF LANCASHIRE CRICKET FOUNDATION LIMITED (Cont'd)**

There are inherent limitations in the audit procedures and there is an unavoidable risk that we may not have detected some material misstatements in the financial statements. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained 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 non-compliance and cannot be expected to detect non-compliance with all 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

**Use of our report**

This report is made solely to the Charity'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 Charity's members those matters we are required to state to them in an auditor's 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 Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Hurst Accountants Limited,*

**John Glover (senior statutory auditor)**  
**for and on behalf of Hurst Accountants Limited**  
Chartered Accountants  
Statutory Auditors  
Lancashire Gate  
21 Tiviot Dale  
Stockport  
Cheshire  
SK1 1TD

*16 May 2023*

**Lancashire Cricket Foundation Limited**

**Statement of financial activities (including income & expenditure account) for the year ended 31 December 2022**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds for the year 2022 £	Total Funds for the year 2021 £
<b>INCOME FROM:</b>					
<b>Charitable activities</b>					
Donations and legacies	4	418,522	1,487,125	1,905,647	1,401,944
<b>Investments</b>					
Fundraising events		124,465	-	124,465	97,170
Government Grant income		-	-	-	64,921
Other income		150,708	-	150,708	114,493
<b>TOTAL INCOME</b>		<b>693,695</b>	<b>1,487,125</b>	<b>2,180,820</b>	<b>1,678,529</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	(536,496)	(1,487,125)	(2,023,621)	(1,385,723)
Raising Funds	5	(106,964)	-	(106,964)	(121,378)
<b>TOTAL EXPENDITURE</b>		<b>(643,460)</b>	<b>(1,487,125)</b>	<b>(2,130,585)</b>	<b>(1,507,101)</b>
<b>Net income / (expenditure) for the year</b>		<b>50,235</b>	<b>-</b>	<b>50,235</b>	<b>171,428</b>
<b>NET MOVEMENT IN FUNDS</b>	3	<b>50,235</b>	<b>-</b>	<b>50,235</b>	<b>171,428</b>
<b>RECONCILIATION OF FUNDS</b>					
Total surplus / (deficit) brought forward		674	-	674	(170,754)
Net movement in funds for the year		50,235	-	50,235	171,428
<b>Total funds carried forward</b>		<b>50,909</b>	<b>-</b>	<b>50,909</b>	<b>674</b>

The notes on pages 13 to 18 form part of these financial statements.

There were no other recognised gains or losses other than those listed above and the net movement in funds for the year. All income and expenditure derives from continuing activities.

See note 13 for comparative Charity Statement of Financial Activities analysed by funds.

**Lancashire Cricket Foundation Limited**  
**Balance sheet as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Fixed Assets &amp; Equipment</b>			
Investments	7	1	1
Tangible Assets	8	28,017	20,238
		<u>28,018</u>	<u>20,239</u>
<b>Current assets</b>			
Debtors	9	163,365	125,109
Cash at bank and in hand		294,508	258,540
		<u>457,873</u>	<u>383,649</u>
<b>Creditors</b>			
Amounts falling due within one year	10	(434,982)	(403,214)
		<u>22,891</u>	<u>(19,565)</u>
<b>Net current assets / (liabilities)</b>			
<b>Total assets less current liabilities</b>		<u>50,909</u>	<u>674</u>
<b>Funds</b>	11		
Unrestricted funds		50,909	674
Restricted funds		-	-
<b>Total funds</b>		<u>50,909</u>	<u>674</u>

The financial statements of Lancashire Cricket Foundation Limited, registration number 6394384, charity number 1121855, on pages 13 to 18 were approved and authorised for issue on *11 May 2023* on behalf of the Board by:

Lee Morgan

*Lee Morgan*

**Lancashire Cricket Foundation Limited**  
**Statement of Cash flows for the year ended 31 December 2022**

	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
<b>Net cash provided by operating activities</b>	57,688	20,723
<b>Investing activities</b>		
Payments to acquire tangible fixed assets	(21,720)	(11,090)
<b>Net cash flow from investing activities</b>	<b>(21,720)</b>	<b>(11,090)</b>
<b>Financing activities:</b>		
Interest received	-	-
<b>Net cash flow from financing activities</b>	<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>	<b>35,968</b>	<b>9,633</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>258,540</b>	<b>248,907</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>294,508</b>	<b>258,540</b>

**Reconciliation of net surplus to net cash from operating activities**

	<b>2022 £</b>	<b>2021 £</b>
Net surplus for the reporting period	50,235	171,428
Adjustments for:		
Depreciation charge	13,941	7,822
(Increase) / decrease in debtors	(38,256)	24,526
Increase / (decrease) in creditors	31,768	(183,053)
<b>Net cash provided by operating activities</b>	<b>57,688</b>	<b>20,723</b>

## 1 Principal accounting policies

### a Company and charitable status

Lancashire Cricket Foundation Limited, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having a share capital. There are currently 11 Trustees, 4 of whom are also the members of the company. Each member has undertaken to contribute to the assets in the event of winding up a sum not exceeding £10. The charity is a registered charity. The registered office is given on page 1.

### b Basis of accounting

The financial statements are prepared under the historical cost convention, in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP 2015)" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1 January 2015; and the Companies Act 2006.

The company is exempt from the requirement to prepare consolidated financial statements as all of its subsidiaries are required to be excluded from consolidation by section 402 of the Companies Act 2006.

The principal accounting policies are set out below.

### c Income

#### Grants, donations, legacies and voluntary income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Grants, donations, legacies and voluntary income are recognised in full in the Statement of Financial Activities in the year in which the above conditions are satisfied.

#### Investment income

Investment income is accounted for in the year in which the charity is entitled to receipt.

#### Trading income

Turnover is stated net of VAT and trade discounts. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due. Where payments are received from customers in advance of services provided the amounts are recorded as deferred income and included as part of creditors due within one year. All turnover was generated in the UK from the charity's principal activities.

#### Deferred income

Income received in respect of future periods is treated as deferred income.

### d Going concern

The Foundation only makes discreet one-off payments so there are never any obligations to beneficiaries for future funding. In this respect, donations are only made if there are sufficient cash reserves in place.

Notwithstanding the small net current liabilities position at 31 December 2022 of £512, the financial statements have been prepared on a going concern basis. This is also the conclusion of the Foundation's Board after taking full consideration of the ongoing uncertainties caused affecting both the UK and World's economies.

As set out in the Trustee's Responsibilities Statement on page 6, in preparing these financial statements the Trustees are required to prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Foundation will continue in operation. The Trustees remain confident that the Foundation can continue to operate for at least the next twelve months.

Financial projections have been prepared using largely guaranteed revenues, and with costs based on actual activity from the prior year. These forecasts and resulting positive operating cashflows will result in the Foundation continuing to maintain positive general reserves during 2023. Finally the key strategic partner, Lancashire County Cricket Club, have re-affirmed their support and will only require settlement of any debtors due from the Foundation during the next twelve months, as and when it can be afforded.

### e Expenditure

#### Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of charitable cricket activities, events, projects and programmes to further the purposes of the charity and their associated support costs.
- Costs of raising funds comprise the direct costs of fund raising events and initiatives and their associated support costs.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.

### f Tax

The Foundation is a registered charity and as such is exempt from taxation on its income to the extent that they are applied to its charitable purpose.

Current tax, including UK corporation tax, is provided at amounts expected to be paid (or recovered) using the rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is recognised on all timing differences where the 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 relievable tax losses 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 assets are recognised when it is more likely than not that they will be recovered. Deferred tax is measured using rates of tax that have been enacted or substantively enacted by the balance sheet date.

**1 Principal accounting policies (cont'd)**

**g Tangible assets**

Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets on a straight line basis over their expected useful life as follows:

- Computer Equipment 3 years

**h Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Foundation.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through terms of an appeal. The restricted funds are held in the Balance sheet as a combination of cash at bank and amounts due from related parties.

**i Pensions**

For defined contribution schemes the amount charged to the Statement of Financial Activities in respect of pension costs and other retirement benefits is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

**j Financial instruments**

Financial assets and financial liabilities are recognised when the charity become a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only have financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2 Critical accounting judgements and key sources of estimation uncertainty**

In the application of the Foundation's accounting policies, which are described in note 1, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed above.

**3 Result for year**

	2022 £	2021 £
The surplus for the year is stated after charging:		
Auditor's remuneration	500	500
Depreciation	13,941	7,822

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds for the year 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds for the year 2021 £
<b>4 Analysis of income from donations</b>						
Sundry donations	335,979	-	335,979	330,771	-	330,771
LCCC Development Association	65,000	-	65,000	40,000	-	40,000
Gift Aid	-	-	-	-	-	-
England & Wales Cricket Board	-	707,630	707,630	-	668,399	668,399
Women & Girls ECB	-	79,570	79,570	-	-	-
Chance 2 Shine	-	403,121	403,121	-	260,940	260,940
The Lords Taverners	-	35,456	35,456	-	14,555	14,555
NCS (The Growth Company)	-	130,744	130,744	-	77,434	77,434
Apprentices	17,543	-	17,543	9,845	-	9,845
GMCA	-	130,604	130,604	-	-	-
	418,522	1,487,125	1,905,647	380,616	1,021,328	1,401,944

The Restricted funds relate to the following projects:

England & Wales Cricket Board; funding to provide a range of cricket development projects, programmes and events to engage, excite, inspire and improve individuals and communities in order to grow the game.

Chance 2 Shine; funding to deliver cricket projects, programmes and events in primary and secondary schools.

The Lord Taverners; the project provides apprenticeship opportunities and life skills workshops in targeted communities of Salford, Trafford and Manchester for young people aged 8-15.

NCS; a personal and social development for 16-17 year olds in England and Northern Ireland, funded by money from the UK Government.

GMCA; funding to deliver cricket projects, programmes and events.



**5 Analysis of expenditure on charitable activities**

Analysis of expenditure on charitable activities by fund:

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds for the year 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds for the year 2021 £
Payroll (see note 6)	479,644	963,537	1,443,181	363,403	802,032	1,165,435
Other charitable costs	55,202	523,588	578,790	-	219,296	219,296
Governance costs - Audit Fee	500	-	500	500	-	500
Bank Charges	1,150	-	1,150	492	-	492
<b>Total Charitable Expenditure</b>	<b>536,496</b>	<b>1,487,125</b>	<b>2,023,621</b>	<b>364,395</b>	<b>1,021,328</b>	<b>1,385,723</b>
Raising Funds	106,964	-	106,964	121,378	-	121,378
<b>Total Expenditure</b>	<b>643,460</b>	<b>1,487,125</b>	<b>2,130,585</b>	<b>485,773</b>	<b>1,021,328</b>	<b>1,507,101</b>

Analysis of expenditure on charitable activities by activity:

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support Costs 2022 £	Total 2022 £	Total 2021 £
Chance 2 Shine	-	93,342	-	93,342	41,223
NCS	-	20,828	-	20,828	12,848
Wicketz	-	19,926	-	19,926	6,246
W&G	-	28,693	-	28,693	11,497
Disability Cricket	-	9,785	-	9,785	4,117
GMCA	-	121,564	-	121,564	-
Education and Training	284,652	-	-	284,652	143,865
Payroll	1,138,227	-	304,954	1,443,181	1,165,435
Governance costs - Audit Fee	500	-	-	500	-
Bank Charges	1,150	-	-	1,150	492
<b>Total Charitable Expenditure</b>	<b>1,424,529</b>	<b>294,138</b>	<b>304,954</b>	<b>2,023,621</b>	<b>1,385,723</b>
Raising Funds	106,964	-	-	106,964	121,378
<b>Total Expenditure</b>	<b>1,531,493</b>	<b>294,138</b>	<b>304,954</b>	<b>2,130,585</b>	<b>1,507,101</b>

**6 Analysis of staff costs, Trustee remuneration and expenses**

The average monthly number of employees was:

	2022 No.	2021 No.
Raising Funds	1	2
Charitable Activities	60	41
Support	9	9
	<b>70</b>	<b>52</b>

Their aggregate remuneration comprised:

	2022 £	2021 £
Wages and salaries	1,311,122	1,095,060
Social security costs	124,324	98,551
Pension costs	55,535	49,775
	<b>1,490,981</b>	<b>1,244,386</b>
	2022 £	2021 £
Raising Funds	47,800	78,951
Charitable Activities	1,138,227	866,954
Support	304,954	298,481
	<b>1,490,981</b>	<b>1,244,386</b>
	2022 £	2021 £
Cricket 4 Social Goods	198,994	-
Participation & Growth	939,233	-
More Play	-	559,974
Great Teams	-	238,433
Community Projects / Needs	-	161,770
Fundraising Activities	47,800	49,775
Overheads	304,954	238,434
	<b>1,490,981</b>	<b>1,244,386</b>

One Trustee received remuneration during the current year of £72,779 (2021: £68,810). No travel and subsistence expenses were paid to Trustees (2021: Enl). Two members of staff earned between £65,000 & £75,000.

**7 Investments**

	2022 £	2021 £
Cost		
At 1 January 2022 and 31 December 2022	<u>1</u>	<u>1</u>

Investments represents a 100% holding in the ordinary share capital of LCCC Trust Trading Limited (registered number 07145995). This is a company registered and incorporated in the United Kingdom. The company's principal activities are the hosting of concerts and other events with a view to making reasonable profits to donate to charitable cricket activities.

The company was dormant in 2022 and the prior year.

The aggregate of the assets and liabilities was:

	£	£
Current assets	1	1
Current liabilities	-	-
Net assets	<u>1</u>	<u>1</u>

**8 Tangible Assets**

	Computer Equipment £
Cost	
1 January 2022	80,019
Additions	<u>21,720</u>
31 December 2022	<u>81,739</u>
Depreciation	
1 January 2022	39,781
Charge for the year	<u>13,941</u>
31 December 2022	<u>53,722</u>
Net book Value	
31 December 2022	<u>28,017</u>
31 December 2021	<u>20,238</u>

**9 Debtors - Amounts falling due within one year**

	2022 £	2021 £
Other debtors	74,758	57,780
Prepayments	<u>88,607</u>	<u>67,329</u>
	<u>163,365</u>	<u>125,109</u>

**Lancashire Cricket Foundation Limited**  
**Notes to the financial statements for the year ended 31 December 2022 (Cont'd)**

**10 Creditors - Amounts falling due within one year**

	2022 £	2021 £
Amounts owed to related parties	290	177,830
Trade Creditors	25,249	20,875
Taxes and social security costs	37,188	27,661
Accruals	16,902	24,455
Deferred Income	353,939	152,393
Other creditor	1,414	-
	<u>434,982</u>	<u>403,214</u>

**Deferred Income:**

	£
1 January 2022	152,393
Released	(152,393)
Additions	353,939
31 December 2022	<u>353,939</u>

Deferred income relates to trading or grant income received in advance for events or activities taking place in the following year.

**11 Funds**

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.

	As at 1 January 2022 £	Income £	Expenditure £	As at 31 December 2022 £
<b>Restricted Funds:</b>				
England & Wales Cricket Board	-	707,629	(707,629)	-
Women & Girls ECB	-	79,570	(79,570)	-
Chance 2 Shine	-	403,121	(403,121)	-
The Lords Taverners	-	35,456	(35,456)	-
NCS (The Growth Company)	-	130,744	(130,744)	-
GMCA	-	130,804	(130,604)	-
Unrestricted Funds	674	693,696	(643,461)	50,909
<b>Total Funds</b>	<u>674</u>	<u>2,180,820</u>	<u>(2,130,585)</u>	<u>50,909</u>

	As at 1 January 2021 £	Income £	Expenditure £	As at 31 December 2021 £
<b>Restricted Funds:</b>				
England & Wales Cricket Board	-	668,399	(668,399)	-
Chance 2 Shine	-	260,940	(260,940)	-
The Lords Taverners	-	14,555	(14,555)	-
NCS (The Growth Company)	-	77,435	(77,435)	-
Unrestricted Funds	(170,754)	657,200	(485,772)	674
<b>Total Funds</b>	<u>(170,754)</u>	<u>1,678,529</u>	<u>(1,507,101)</u>	<u>674</u>

The activities linked to the restricted funds are discussed in note 4.

**12 Related Party Transactions**

The Trustees consider Lancashire County Cricket Club Limited, a registered society under the Co-operative and Community Benefit Societies Act 2014, registered in England and Wales, to be a related party due to their close day to day working relationships. Included within charitable activity expenses are payroll related costs recharged from Lancashire County Cricket Club Limited equating to £1,490,981 (2021 £1,244,386); this recharge has been offset in arriving at the creditor per note 10. During the year a donation of £65,000 (2021 £40,000) was accrued and subsequently paid over from the Lancashire County Cricket Club Development Association which is considered to be a related party due to key management control.

The amount owed by the Lancashire County Cricket Club Development Association at 31 December 2022 was £65,000 (2021 £40,000).

The amount owed to Lancashire County Cricket Club at 31 December 2022 was £290 (2021 £177,830).

Key management compensation in the year totalled £144,951 (2021 £137,813).

13 Comparative statement of financial activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds for the year 2021 £
<b>INCOME FROM:</b>			
Charitable activities			
Donations and legacies	380,616	1,021,328	1,401,944
Other Trading Activities			
Fundraising events	97,170	-	97,170
Investment Income	-	-	-
Government Grant Income	64,921	-	64,921
Other income	114,493	-	114,493
<b>TOTAL INCOME</b>	<b>657,201</b>	<b>1,021,328</b>	<b>1,678,529</b>
<b>EXPENDITURE ON:</b>			
Charitable activities	(364,395)	(1,021,328)	(1,385,723)
Raising Funds	(121,378)	-	(121,378)
<b>TOTAL EXPENDITURE</b>	<b>(485,773)</b>	<b>(1,021,328)</b>	<b>(1,507,101)</b>
<b>Net income for the year</b>	<b>171,428</b>	<b>-</b>	<b>171,428</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>171,428</b>	<b>-</b>	<b>171,428</b>
<b>RECONCILIATION OF FUNDS</b>			
Total deficit brought forward	(170,754)	-	(170,754)
Net movement in funds for the year	171,428	-	171,428
<b>Total funds carried forward</b>	<b>674</b>	<b>-</b>	<b>674</b>

14 Financial Instruments

	2022 £	2021 £
The Company has the following financial instruments:		
Financial assets at fair value through income or expenditure	-	-
Financial assets that are debt instruments measured at amortised cost:		
- Trade Receivables	-	-
- Other Receivables	163,365	125,109
	<u>163,365</u>	<u>125,109</u>
Financial liabilities measured at fair value through income or expenditure	-	-
Financial liabilities measured at amortised cost:		
- Trade creditors	(25,249)	(20,875)
- Deferred consideration	(353,939)	(152,393)
- Other creditors	(55,794)	(229,946)
	<u>(434,982)</u>	<u>(403,214)</u>
Other financial liabilities measured at fair value	-	-

15 Analysis of changes in net debt

	At 1 January 2022 £	Cashflows	At 31 December 2022 £
Cash at bank and in hand	258,540	35,968	294,508

16 Leasing commitments

Operating lease charges paid during the year for the hire of equipment, including short term hire arrangements, amounted to £3,185 (2021: £4,384).

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 Other £	2021 Other £
- within one year	3,549	3,549
- between one and five years	3,549	7,098
	<u>7,098</u>	<u>10,647</u>