



# YORKSHIRE CRICKET FOUNDATION

**‘The Yorkshire Cricket Foundation’**

(a company limited by guarantee)

## Trustees’ Report and Financial Statements

For the year ended 31 August 2023

# **The Yorkshire Cricket Foundation**

## **Charity information**

### **LEGAL AND ADMINISTRATIVE DETAILS**

Charity number: 1130878

Company registration number: 06934670 (Limited by Guarantee)

Registered office: The Carnegie Pavilion  
Emerald Headingley Cricket Ground  
Kirkstall Lane  
Leeds  
LS6 3DP

Trustees: John Jackson (Vice Chair)  
Simon Walton (Senior Independent Director)  
Jo Clarke  
Veena Arthur

Bankers: HSBC Plc  
City Branch  
33 Park Row  
Leeds  
LS1 1LD

Auditor: Azets Audit Services Limited  
12 King Street  
Leeds  
LS1 2HL

**The Yorkshire Cricket Foundation**

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# **The Yorkshire Cricket Foundation**

## **Trustees' Report for the year ended 31 August 2023**

The Trustees, who are also Directors for the purposes of company law, present their annual report together with the financial statements for the year ended 31 August 2023 which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association and Accounting and Reporting by Charities': Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### **Reference and administrative details of the Charity, the Trustees, and advisers**

The Charity Information page forms part of this Trustees' Report.

### **Structure, governance, and management**

#### ***Governing document***

The Charitable Company was incorporated as The Yorkshire Cricket Foundation "YCF" on 15 June 2009 and commenced trading on 31 July 2009. The Yorkshire Cricket Foundation is a charity registered in England and Wales and is constituted as a company limited by guarantee and is governed by its own Memorandum and Articles of Association which were signed on 23 July 2009.

#### ***Board of Trustees and Directors***

The Trustees of the Charitable Company who served during the year were:

C Darnbrook (Chair) (Resigned March 2023)  
D Edmundson (Vice Chair) (Resigned May 2023)  
C Philpott (Senior Independent Director) (Resigned June 2023)  
S Walton  
M Morgan (Resigned May 2023)  
J Clarke (Appointed October 2022)  
V Arthur (Appointed October 2022)  
J Jackson (Appointed October 2022)  
A Bashir (Appointed October 2022, Resigned October 2023)  
D Temperton (Appointed October 2022 Resigned March 2023 )  
T Khan (Appointed October 2022, Resigned June 2023)  
S Pascoe (Appointed December 2022, Resigned April 2024)  
T Grey-Thompson (Appointed May 2023, Resigned April 2024)  
Y Mohammed (Resigned October 2022)

# **The Yorkshire Cricket Foundation**

## **Trustees' Report for the year ended 31 August 2023**

### ***Appointment of Trustees***

A maximum of 12 Trustees may be appointed, with not more than two being, directors or officers of the Yorkshire County Cricket Club. Trustees shall serve for a three-year term and may serve for a maximum of three terms except in exceptional circumstances, where Trustees must be re-appointed on an annual basis. The Trustees shall appoint one of themselves to be Chair. The Chair shall hold office until they shall cease to be a Trustee or for such shorter period as the Trustees may decide.

### ***Trustee induction and training***

Trustees undertake an induction which includes a full briefing on the finances of the Charitable Company, an overview of the structure of cricket within Yorkshire, an induction meeting with the Operations Group and a visit to one or more projects that are operated or funded by the Charitable Company.

### ***Insurance effected for Trustees and Directors***

Trustees' indemnity insurance has been taken out by the Charitable Company. The indemnity insurance protects both the Charitable Company and its Trustees from losses arising from neglect or default by the Trustees, employees or other agents of the Charitable Company.

### ***Trustee remuneration***

No Trustees, or person with a family or business connection with a Trustee, received remuneration in the year, directly or indirectly, from the Foundation (2023: £nil).

### ***Remuneration Policy***

Remuneration of the employees is determined by the Board of Trustees. The pay structure for all employees and the level of any annual cost of living increase, takes into account appropriate benchmarks and prevailing inflation rates.

### ***Management***

The day to day running of the Charitable Company is delegated to the Foundation Managing Director. Assisting with the running of the organisation are several managers covering Education, Health and Wellbeing, Participation and Heritage alongside four Project Officers who oversee many of the Foundation's initiatives and events. The Foundation receives a lot of support from the Yorkshire Cricket group which includes Yorkshire County Cricket Club, Yorkshire Cricket Board as well as Yorkshire Cricket Foundation.

During the year, a Nominations Committee consisting of C Darnbrook, D Edmundson and S Walton was formed. Additionally, an Audit, Risk and Governance Committee and Remuneration Committee exists, but presently given changes in the make of Trustees D Edmundson is currently the only member of each. Additional members will were added at the December 2022 Trustee meeting namely Sue Pascoe and Jo Clarke

# **The Yorkshire Cricket Foundation**

## **Trustees' Report for the year ended 31 August 2023**

A Fundraising Committee comprising of C Darnbrook (Chair), H Malik, Y Mohammed, D Edmundson and C Philpot also existed as the year continued and many trustees stepped down leaving a small number of continuing trustees having a separate committee with this function became impractical and fundraising became in the short term a board function until the board of trustees was up to full strength

### **Fundraising**

Section 162A of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as “soliciting or otherwise procuring money or other property for charitable purposes”. Such amounts are presented in our financial statements within “Donations and legacies” which includes donations from individual supporters, corporate donations and legacies.

In relation to the above, we confirm that all solicitations are managed internally, without the involvement of commercial participators, professional fundraisers or third parties. The day-to-day management of all income generated is delegated to the executive staff team who act under authority delegated by the Trustees.

The charity complies with the Code of Fundraising Practice set out by the Fundraising Regulator. We have received no complaints in relation to our fundraising activity for the year under review.

### ***Risk management***

The Trustees have paid particular attention to the risks faced by the Charity and looked at implementing measures to mitigate or reduce these risks. A risk register for the Charity is currently being developed to identify and score risks based on impact and likelihood but the key risks faced by the Charity are:

- Developing an over reliance on the Emerald Foundation as a source of unrestricted funds. To mitigate this the relationship is managed so as to ensure their continued support but the Charity also continuously looks for new and diverse income sources, particularly of an unrestricted nature.:The Foundation continued to concentrate on new income streams particularly the education college which continued to grow.
- Visibility of financial information for managers. To help increase this, the accounts are now produced on a cloud-based accounting solution which gives greater financial visibility. However because of the disturbance within the club whose accounting resource was shared with the Foundation the financial visibility was not an obvious advantage
- Recruitment and retention of high-quality employees to deliver programmes effectively and efficiently.
- Potential reputational damage in the event of an unanticipated negative event.

The Trustees conduct a review of the effectiveness of internal control systems and processes on an annual basis. The Trustees feel that the systems and processes in place are sufficient and effective.

# **The Yorkshire Cricket Foundation**

## **Trustees' Report for the year ended 31 August 2023**

### **Objectives and Activities**

#### ***About the Yorkshire Cricket Foundation.***

The Yorkshire Cricket Foundation is the official charity and community arm of Yorkshire County Cricket Club. We are a registered charity that delivers community projects across the county. Using the power of cricket, the Foundation aims to make a lasting, positive impact on the lives of those living in Yorkshire.

To deliver our work, the Yorkshire Cricket Foundation works closely with Yorkshire County Cricket Club, the Yorkshire Cricket Board, Pro Coach, and other key partners. All our work falls under four core themes, which are:

Education      Heritage      Health & Wellbeing      Participation

### **Achievements and performance**

#### ***About the Yorkshire Cricket Foundation (continued).***

“2023 was another significant year for The Yorkshire Cricket Foundation. As we came out the other side of the pandemic and the cost-of-living crisis took hold, our community work had never been more important and the need across the county had increased significantly. The club was impacted by the issues that had come to the fore following a complaint that was poorly dealt with by the club itself. There was regime change and a new board voted into the cricket club. The club conducted a review of the Governance of the club the practice and processes were looked at during the year.

Despite the uncertainty that brought, we are very proud to report that the work undertaken by the YCF team and the impact we as a charity managed to have grew despite the uncertainty. Our work focuses on under-represented groups and provides opportunities to those that often would not be able to access them otherwise, as we continue to strive for our vision of “Community without Boundaries”.

#### ***Cric-Kit***

The cricket kit recycling scheme has been a huge hit. The launch saw 1,100 items donated and then distributed. Crick-Eat partners with Morrisons to help combat holiday hunger which is an increasing issue in our communities. Cricket coaching, meals and safe spaces are provided for young people with a total of 5,300 meals given out.

#### ***Reminiscence sessions help tackle isolation***

During the pandemic the weekly sports reminiscence sessions held on zoom have attracted 850 attendances across 76 sessions, particularly engaging older adults at risk of isolation.

# **The Yorkshire Cricket Foundation**

## **Trustees' Report for the year ended 31 August 2023**

### ***Our Impact***

#### *Health & Wellbeing*

Supporting people in Yorkshire's communities to lead healthier, happier lives. Taking a life course approach, we will improve physical, mental and social health to improve wellbeing outcomes, focusing on specific areas of health across the lifespan.

- **Crick-Eat:** Our holiday hunger initiative has successfully provided a dual platform for safe cricket activities and essential meals for young individuals, with a specific focus on those receiving free school meals. Generously funded by Morrisons and supported with food donations from My Lahore the programme has made a significant impact by distributing a total of 21,556 meals across various school holidays.
- **The 'Check In With Your Mate' Campaign** in Partnership with Public Health in Bradford was launched in 2023 targeting the prevention of suicide in adult males. This proactive initiative aimed to raise awareness, provide resources, and foster a supportive environment to combat mental health challenges among adult males
- **Yorkshire Social Club.** As part of commitment to fostering social connections, the Yorkshire Social Club provided individuals seeking more social opportunities with the chance to watch Yorkshire County Cricket Club play at Headingley Cricket Ground, free of charge. In 2023, a total of 856 tickets were distributed. Recipients of these tickets were either existing members of the Foundation's groups or participants from local neighbourhood network services and social action groups. This initiative aimed to promote inclusivity and accessibility to cricket experiences.
- **Catch Up Club:** in collaboration with Leeds Peer Support Service we facilitated the Catch Up Club, a programme designed to connect individuals living with dementia and their partners/friends to the joy of cricket. Through 12 carefully curated sessions during 2022/23, participants engaged in meaningful experiences, leveraging the therapeutic and communal aspects of cricket to create positive and enriching moments.

#### *Education*

##### *Yorkshire Cricket College*

The award-winning Yorkshire Cricket College offers a brilliant qualification for students aged 16-18 years old:

- NCFE Level 3 Extended Diploma In Sport And Physical Activity

The course is delivered exclusively at Headingley Stadium, working in partnership with education provider SCL and delivery partner Pro Coach.

The Yorkshire Cricket Foundation's educational programmes aim to utilise the power of cricket, the inspirational environment and world class facilities at Headingley to give the participants an unforgettable educational and cricketing experience.



# **The Yorkshire Cricket Foundation**

## **Trustees' Report for the year ended 31 August 2023**

The educational offer is aimed towards students aged 16-18 years old looking for a non-traditional educational environment. Cricket is used to holistically develop the students by developing teamwork skills, enhancing self-confidence, leadership ability and autonomy. Furthermore, the cricket sessions are a motivation to complete assignments on time and ensure a mature attitude in the classroom.

Outside of the classroom and training setting, the Yorkshire Cricket College provides unique personal development opportunities through extracurricular qualifications, work experience and volunteering at major events across the summer.

Our principal aim is to provide the best possible education for our learners. Small class sizes enable our tutors to spend quality time working with their students, ensuring they are fulfilling their potential during the two-year programme.

The low staff to student ratios continue into the practical sessions. Our level 3 coaching team have years of experience and ensure that training is always engaging and focusing on the holistic development of our learners.

At the Yorkshire Cricket College, we strive to provide a rounded experience where our students grow academically, opening doors to higher education or a successful career. We aim to develop their cricketing ability and understand that the harder they work, the more rewarding their achievements will be. Finally, we help students know their best options and next steps after graduation.

These pathways will of course vary, however through work experience inside Yorkshire Cricket, regular tutorials and Q&A sessions with a variety of speakers, our students leave us well-informed and more equipped for adult life than they were when they walked through the doors for the first time.

The Yorkshire Cricket College was named amongst the UK's best for cricket in The Cricketer's Schools Guide 2024

### **College Stats**

- 100% pass rate
- 76% achieve distinction or distinction
- 71% progress to university

### *Education Day*

Our Education Day welcomed over 400 primary school children to Headingley. They had the chance to play cricket on the outfield, learn about the club's history, and explore the stadium. Workshops on British Sign Language and insights from the Northern Superchargers were also part of the day. The event was a resounding success, with positive feedback from coaches and partners.

# **The Yorkshire Cricket Foundation**

## **Trustees' Report for the year ended 31 August 2023**

### *Cricket in the Classroom*

Between September 2022 and July 2023, the Yorkshire Cricket Foundation organised 23 visits to Headingley from primary schools for the Cricket in the Classroom programme. This initiative combines interactive education sessions, practical coaching, a visit to the museum and a stadium tour, providing a comprehensive learning experience.

### *Leeds Beckett Collaboration*

We have partnered with Leeds Beckett University to support their Applied Sports degree programme. We offer volunteering and work experience opportunities to their students. Currently, we have welcomed 12 learners from the degree course, facilitating their growth and development.

### *Participation*

#### *Core Cities Programme*

The Core Cities programme in Leeds and Bradford saw focus on The Hundred, Tape Ball, Cardio Cricket and Indoor Cricket.

#### *Bradford*

- Saw the grand inauguration of the cutting-edge all-weather cricket dome at Bradford Park Avenue
- 19 hubs, 1,853 participants, all from lower social economic groups

#### *Leeds*

- established a women and girls-only hub, reflecting growing female participation with an aim to expand it further. This new hub operated year-round, providing more opportunities for female participants.
- 21 hubs, 2,826 participants, all from lower social economic groups

A collaborative national programme tape ball competition involving MCC, Wicketz, and C2S Street across Leeds and Bradford tested the skills developed in local sessions, with fast-paced games in pressure situations.

#### *ACE Programme*

Grassroots delivery began with 4 primary schools in January 2023, working closely with the Caribbean Sport Clubs and local churches in the community to identify young talented African and Caribbean players aged between 10-14. This engaged around 200 young children each week.

- 5 Primary schools now engaged and 2 more on the way
- Weekly hub sessions run on Fridays attracting 15-20 each week
- 12 players in the development squad with 4 girls with exciting talent

# **The Yorkshire Cricket Foundation**

## **Trustees' Report for the year ended 31 August 2023**

### *Enjoy Cricket*

Saw 26 camps taking place across Yorkshire in the summer with over 2,000 children taking part. With 71 days and 380 hours across the camps this summer demonstrated another successful year. In addition, 14 new cricket clubs took part this summer, indicating exciting growth.

### *Pop Up Cricket*

What is Pop Up Cricket: Pop-Up Cricket aims to introduce cricket to children between the age of 6 and 13 who may not have had the opportunity, resources or facilities to pick up a bat and ball and play Cricket in the past. It is a fun style of cricket that gets everyone involved without it being too serious.

Who it targets and benefits: When looking for the facilities to hire for the project, we purposefully avoid cricket grounds, instead favouring multi-use games areas (MUGAs), playing fields and parks in a bid to reach new audiences who may have an interest in playing but don't necessarily feel comfortable in going down to their local club. These locations are frequently used and are located at the heart of local community. The centres chosen are in areas of deprivation or remote locations where the opportunity to play and practice in a formal setting may not be possible or environmental apathy may prevent play in a formal structure. Funded by the Charitable Youth Trust, the sessions are run by Yorkshire Cricket affiliated coaches. Children do not need to sign-up, register or pay to attend the sessions; they are free to anyone who wishes to participate.

What is it designed to do - It is designed to give children that wouldn't necessarily be able to play cricket, play cricket. It is a great activity that gives them something to do on an evening or on the weekend. It is also a great introduction to the game and is designed to let them go on further with their cricket journey. Pop Up Cricket has helped establish Hubs for sessions like Wicketz. Pop Up has been used as a tool to introduce cricket into the community to see if there is initial engagement and interest, once this is established, Wicketz and Enjoy Cricket will then come into that community and create a hub for children to come and play cricket all year round.

Pop Up Cricket has been full steam ahead seeing 10,208 children taking part across 26 sessions this summer, 13 of these sessions were in partnership with Breeze in the Park. The breeze sessions introduced 8,450 children to cricket for the first time and allowed them to meet new people and learn new skills.

### *Desi Women's Dream Big*

Dream Big Desi Women is a programme focused on giving south Asian females a chance to get involved in cricket and tackle the taboo that they can't be in sports! Dream big provides new opportunities and active-long term change. The programme builds confidence and inspires women to make a positive impact on their lives by giving them training opportunities to build on themselves, children, and careers.

# **The Yorkshire Cricket Foundation**

## **Trustees' Report for the year ended 31 August 2023**

Dream Big has impacted the women in the most positive way, they have found a new lease of life coming to training. It gives them a new independence! I meet so many great people in this role and when I speak to them, they all carry a title that is for someone else for example, I'm a mother, I'm a wife, I work hard. It's very rare anyone tells me they do something for themselves, so I want this to be something solely for themselves.

### *Wicketz*

Wicketz Yorkshire is focused on those living in highly deprived areas in Yorkshire. Using the Power of Cricket, the project gets children off the streets and into cricket as well as working on community cohesion.

During the Beach Cricket days, 3 groups of Wicketz, 1 group of ACE, 3 groups from Chance 2 Shine - Street, and 1 group from Pop Up Cricket participated in our annual beach cricket tournament in Scarborough followed by fish and chips and the opportunity to watch Yorkshire CCC at North Marine Road. Rail travel generously sponsored by Northern Rail. Many of the children had never been to the coast before.

In May 2023, Wicketz hosted its inaugural "EID Celebration Event" at the Karmand Community Centre, bringing together participants and parents from our hubs for a night of cricket, games, and food. The event aimed to celebrate culture and religion and received support from the Royal Navy, who organised team building activities and a rocketbuilding competition. MyLahore provided delicious food, and the plan was to make this an annual event.

### *Walking Cricket*

A focus group of walking cricket volunteers and participants discussed the positive impact on mental well-being and social isolation alleviation assisting the University of Huddersfield research this topic, aiming to include walking cricket in the social prescribing framework.

Walking Cricket returned to Bradford in collaboration with an LGBTQ+ group for individuals over 50 in the Manningham area, in partnership with Equity, expanding the programme's reach and inclusivity.

LNER are generously sponsoring our West Yorkshire Walking Cricket team to travel to the Oval to play in the national cup final in March 2024.

### *Plans for the future*

I am pleased to report that during the last year a significant the rationalisation of the YCF has been undertaken . The cricket club is under new stewardship and the cricket clubs vice Chair ( a previous chair of the MCC Foundation and Chair of the Yorkshire Cricket Trust ) is now Chair of the Foundation. The education and heritage arms of the Foundation are to be transferred to the club. Pro Coach, the coaching arm, is to be disbanded. This leaves a leaner organisation to concentrate on community cricket (which was the original purpose of the YCF when it was established) . Integration discussions with the YCB has been considered. After a period of transition a leaner YCF remains confident that it will be able to play its part in full in using the game of cricket for good within the community

# **The Yorkshire Cricket Foundation**

## **Trustees' Report for the year ended 31 August 2023**

### **Financial Review**

The statement of financial activities shows a net deficit of income over expenditure of £43,589 (2022: £1,009). Total net assets at 31 August 2023 amounted to £181,916 (2022: £225,505), represented by unrestricted funds of £39,806 (2022: £71,094) and restricted funds of £142,110 (2022: £154,411).

As with previous years, the Trustees would like to express their appreciation for the continued support of the Howard Foundation, which has donated £120,000 during the year (2022: £50,000). This money has enabled the Charitable Company to maintain the employee numbers and expand the number and reach of projects across the county.

The Charitable Company's associated undertaking, Pro Coach Yorkshire Cricket Limited, confirmed a donation of £25,000 (2022: £7,500). Pro Coach Yorkshire Cricket Limited's subsidiary company, Pro Coach Education Limited has not confirmed a donation (2022: £7,500).

The investment in Pro Coach Yorkshire Cricket Limited is stated at cost within the accounts as the Foundation has significant influence over the company, rather than control, thus the investment is treated as an associate and not a subsidiary. During the year to 31 August 2023, Pro Coach Yorkshire Cricket Limited generated income of £462,668 (2022: £323,046) and profit before taxation of £95,073 (2022: £28,780). As of date of publish, these accounts are yet to be finalised and figures are therefore subject to change.

Pro Coach Education Limited generated income in the year to 31 August 2023 (2022: £118,539), and profit before taxation of £53,311 (2022: £53,311). As of date of publish, these accounts are yet to be finalised and figures are therefore subject to change.

### **Investment Powers and Investment Policy**

Under the Memorandum and Articles of Association, the Charitable Company has the power to deposit or invest funds in any manner (but to invest only after obtaining advice from an authorised or exempted person within the meaning of the Financial Services Act 1986 and having regard to the suitability of the investments and the need for diversification).

The Charitable Company does not hold any investment funds other than monetary funds. Cash balances are held within interest earning deposit accounts. All cash balances are on immediate notice to ensure operating requirements can be met. It is unlikely that in the foreseeable future the Charitable Company will have surplus funds to invest in non-monetary assets. This policy will be regularly reviewed.

### **Reserves policy**

The reserves policy aims to ensure that the Charitable Company's core activities could continue during a period of unforeseen difficulties. As such, a proportion of resources should be maintained in a readily realisable form.

# **The Yorkshire Cricket Foundation**

## **Trustees' Report for the year ended 31 August 2023**

The Trustees consider free reserves to be those assets that could be converted into cash in the short term should the need arise (net current assets).

The Charitable Company does not own any land, and currently has relatively small overheads – namely the salary costs of the full-time employees. It provides funding to projects and initiatives based on funds that are currently held or have been committed.

The Charitable Company is very fortunate insofar as the Howard Foundation has made large unrestricted donations. The Trustees feel that wherever possible, new projects and initiatives should be self-financing and sustainable. The Trustees feel that for the short term, the unspent

Emerald Foundation donation should support the overhead costs of running the Charitable Company, the creation of a new website and, raising the Charitable Company's profile. In addition, such funds should also be used to provide seed funding to projects that otherwise would not be able to be financially viable.

### **Disclosure of information to auditor**

The Trustees who held office at the date of approval of this Trustees' report confirm that, so far they are each aware, there is no relevant audit information of which the Charitable Company's auditor is unaware; and each Trustee has taken all the steps that he ought to have taken as a Trustee to make himself aware of any relevant audit information and to establish that the Charitable Company's auditor is aware of that information.

### **Auditor**

The auditor, Azets Audit Services Limited is deemed to be reappointed under section 487(2) of the Companies Act 2006.

### **Small Company Rules**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. It was approved by the Board and signed on its behalf.

This report was approved on 25 June 2024 and signed on its behalf by:

*John Jackson*

John Jackson

**Deputy Chair of the Board of Trustees**

# **The Yorkshire Cricket Foundation**

## **Statement of Trustees' responsibilities in respect of the Trustees' report and the financial statements**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial period. Under that law they have are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the Trustees 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 Charitable Company and of the excess of expenditure over income for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- assess the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Charitable Company or to cease operations or have no realistic alternative but to do so.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and 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 responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charitable Company and to prevent and detect fraud and other irregularities.

# **The Yorkshire Cricket Foundation**

## **Independent auditor's report to the members of The Yorkshire Cricket Foundation (a company limited by guarantee)**

We have audited the financial statements of Yorkshire Cricket Foundation (“the Charitable Company”) for the year ended 31 August 2023 which comprise the Statement of Financial Activities, Balance Sheet, and related notes, including the accounting policies note. The financial 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 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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.

### **Material uncertainty relating to going concern**

We draw attention to the management's basis of preparation disclosure included within the going concern accounting policy note in the financial statements which discusses the future trading position of the entity. This indicates that a material uncertainty exists that may cast significant doubt on the entity's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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.

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



# **The Yorkshire Cricket Foundation**

## **Independent auditor's report to the members of The Yorkshire Cricket Foundation (a company limited by guarantee)**

### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters where 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.

### **Trustees' responsibilities**

As explained more fully in their statement set out on page 12, the Trustees (who are also the Directors of the Charitable Company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Charitable 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 they either intend to liquidate the Charitable Company or to cease operations, or have no realistic alternative but to do so.

# **The Yorkshire Cricket Foundation**

## **Independent auditor's report to the members of The Yorkshire Cricket Foundation (a company limited by guarantee)**

### **Auditor's responsibilities**

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 auditor's 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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### **Extent to which the audit was considered capable of detecting irregularities, including fraud.**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the charitable company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias; and
- Performing audit work over the timing and recognition of income and in particular whether it has been recorded in the correct accounting period.

# **The Yorkshire Cricket Foundation**

## **Independent auditor's report to the members of The Yorkshire Cricket Foundation (a company limited by guarantee)**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

### **The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the Charitable 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 Charitable Company'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 Charitable Company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

*Jessica Lawrence*

27/06/2024

**Jessica Lawrence (Senior Statutory Auditor)  
For and on behalf of Azets Audit Services Limited**

Chartered Accountants  
Statutory Auditor

12 King Street  
Leeds  
LS1 2HL

# The Yorkshire Cricket Foundation

## Statement of Financial Activities (incorporating the Income and Expenditure Account) for the year ending 31 August 2023

	Note	Unrestricted funds £	Restricted funds £	Total year ended 31 August 2023 £	Total year ended 31 August 2022 £
<b>Income from:</b>					
<i><b>Donations and Legacies:</b></i>					
Donations, non-performance grants and legacies		199,029	-	199,029	304,302
<i><b>Charitable activity:</b></i>					
Coronavirus Job retention scheme		-	-	-	5,077
Grants		130,045	257,553	387,598	263,792
Educational Initiatives		242,680	-	242,680	261,793
<b>Total income</b>		571,754	257,553	829,307	834,964
<b>Expenditure on:</b>					
<i><b>Charitable activities:</b></i>					
Provision and promotion of facilities		195,145	96,710	291,855	288,355
Education – young people		211,860	86,572	298,432	281,473
Education – history and heritage		196,037	86,572	282,609	266,145
<b>Total expenditure</b>	<b>2</b>	603,042	269,854	872,896	835,973
<b>Net movement in funds</b>		(31,288)	(12,301)	(43,589)	(1,009)
Funds brought forward		71,094	154,411	225,505	226,514
<b>Funds carried forward</b>	<b>11</b>	39,806	142,110	181,916	225,505

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

A comparative Statement of Financial Position is shown in note 14 to these financial statements

# The Yorkshire Cricket Foundation

## Balance Sheet as at 31 August 2023

	Note	Year ended 31 August 2023 £	Year ended 31 August 2022 £
<b>Fixed Assets</b>			
Tangible fixed assets	5	-	-
Investments	6	1	1
		1	1
<b>Current assets</b>			
Cash at bank and in hand		178,569	314,488
Debtors	7	208,364	73,738
		386,933	388,226
Creditors: amounts falling due within one year	8	(205,018)	(162,722)
<b>Net current assets</b>		181,915	225,504
<b>Net assets</b>		181,916	225,505
<b>Income funds and reserves</b>			
Restricted income funds	10	142,110	154,411
Unrestricted funds	11	39,806	71,094
		181,916	225,505

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and were approved by the board on 25 June 2024 and signed on its behalf.

The notes on pages 20 – 31 form part of these financial statements.

*John Jackson*

John Jackson  
**Deputy Chair of the Board of Trustees**

Company registered number: 06934670

# The Yorkshire Cricket Foundation

## Statement of Cash Flows for the year ending 31 August 2023

	Note	Year ended 31 August 2023 £	Year ended 31 August 2022 £
Net cash generated by from operating activities	15	(135,919)	93,867
Cash flows from investing activities		-	-
Cash flows from financing activities		-	-
Change in cash and cash equivalents in the period		(135,919)	93,867
Cash and cash equivalents at the beginning of the period		314,488	220,621
Cash and cash equivalents at the end of the period		178,569	314,488
Analysis of cash and cash equivalents:			
Cash at bank and in hand		178,569	314,488

# **The Yorkshire Cricket Foundation**

## **Notes to the Financial Statements for the year ended 31 August 2023**

### **Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **Charity Information**

Yorkshire Cricket Foundation is a Company Limited by Guarantee and is also a registered charity. The registered office is The Carnegie Pavilion, Headingley Cricket Ground, Kirkstall Lane, Leeds, LS6 3DP. The registered charity number is 1130878 and its company number is 06934670.

Each member of the company has undertaken to contribute such amount as may be required not exceeding £1 to the assets of the Charitable Company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

### **Basis of preparation**

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

### **Going Concern**

The results for the year show the charity made a deficit of £43,589 and the Balance Sheet has a net funds position of £181,916, of which £142,110 is restricted. The charity continues to make contributions to the public through its activities and the services it provides are valued by the local community and Yorkshire County Cricket Club. The charity has experienced an unstable year with income streams linked to partner organisations being lower than expected and associated costs borne by the entity being high. During the year and following the year end the management team within the charity has changed causing a period of instability.

Support is available from Yorkshire County Cricket Club in relation to administrative support services and shared costs however the Club has experienced its own period of instability and has a material uncertainty relating to going concern included within its financial statements. . A strategic and governance review of the Charity and its relationship with the Club, its associated companies plus its supply partners is underway.

# **The Yorkshire Cricket Foundation**

## **Notes to the Financial Statements for the year ended 31 August 2023**

The trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact the charity's income streams. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future, and have taken steps to manage costs within their control, including but not limited to:

- Considering the requirements of staff replacements in the natural attrition cycle, allowing for reduced staff costs and streamlining of the staff structure;
- Reviewing income streams and considering if College and Heritage income should remain within the Charity;
- Maintaining positive relationships with donors and grant providers, including confirmation of £70k unrestricted grant funding receivable in January 2025;
- Working on ongoing restricted projects with the ECB and other funders until 31 December 2024 which are expected to be renewed; and
- Focusing on providing services most beneficial to the local community and cricket.

Sufficient support and direction of the charity cannot be guaranteed therefore there is a material uncertainty which may cast significant doubt on the entity's ability to continue as a going concern. The trustees intend to address the issue of the recent deficit results during 2024 and the new management are actively working on a strategy for the charity. Consequently, the financial statements have been prepared on the basis that the charity is a going concern and the financial statements do not include any adjustments that would result from that basis of preparation being inappropriate.

### **Group accounts**

The Charitable Company has taken advantage of the exemption in the Charities SORP (FRS 102) from the requirement to prepare consolidated financial statements, on the grounds that it is a small sized group.

### **Funds accounting**

Restricted funds are to be used for a specific purpose laid down by the donor. Expenditure that meets these criteria is identified to the fund, together with a relevant allocation of overheads and support costs.

Unrestricted funds are incoming resources received that are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

### **Income**

Donation and non performance grants and legacies are included in full upon entitlement.

Revenue grants are credited as income when they are receivable, provided conditions for receipt have been complied with, unless they relate to a specified future period, in which case they are deferred.

Educational initiative income is recognised once received or if, before receipt, there is sufficient evidence to provide the necessary certainty that the income will be received and the value of the incoming resources can be measured with sufficient reliability.

Grants for the purchase of fixed assets are credited to restricted income when conditions for receipt have been complied with.



# **The Yorkshire Cricket Foundation**

## **Notes to the Financial Statements for the year ended 31 August 2023**

Direct charitable income represents invoiced sales of goods and services. Income is recognised when goods or services are delivered.

Income from associated undertakings is treated as a donation in the Foundation's accounts when receipt is deemed probable and the amount can be measured reliably.

Income is deferred:

- where the charitable company has to fulfil conditions before becoming entitled to it,
- where the income is received specifically for expenditure in a future accounting period, or
- where donations, sponsorship and grants are received in anticipation of an event to be held in a future accounting period.

### **Expenditure**

Expenditure, which is charged on an accruals basis, includes the direct cost of the activities. Where costs relate to more than one category, they have been split based on the percentage of income arising from that category.

### **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 Trust's activities. These costs have been allocated between the activity headings.

### **Employee costs**

The costs of the short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

### **Retirement benefits**

The Charitable Company contributes to defined contribution pension arrangements on behalf of its employees. Amounts due are recognised in the statement of financial activities in the period to which the contribution relates.

### **Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

### **Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a maturity within 12 months after the balance sheet date.

### **Debtors**

Debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any discounts due.

### **Creditors, loans and provisions**

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfers 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 value after allowing for any discounts which may be due.

# **The Yorkshire Cricket Foundation**

## **Notes to the Financial Statements for the year ended 31 August 2023**

Financial liabilities are only derecognised when, and only when, the charity's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

### **Tangible Fixed Assets**

Individual fixed assets costing £5,000 or more are capitalised at cost.

Tangible fixed assets are stated at cost net of depreciation. Depreciation is calculated to write down the cost less estimated realisable value of tangible fixed assets over their expected useful lives. The rates generally applicable are:

Mobile Cricket Museum	20% straight line
-----------------------	-------------------

The Foundation owns a mobile cricket museum and the majority of its items are either donated or held as custodian for the ultimate owner of the assets, Yorkshire County Cricket Club. In view of the difficulty in valuing these historical and inalienable assets, no value has been placed on these for the purposes of these financial statements.

### **Investments**

Assets held for investment purposes are valued at cost at the Balance Sheet date.

The Charitable Company has significant influence over Pro Coach Yorkshire Cricket Limited, and Pro Coach Yorkshire Cricket Limited's subsidiary company, Pro Coach Education Limited. The investment in Pro Coach Yorkshire Cricket Limited is treated as an investment in associated undertakings and is stated at historic cost within these Financial Statements.

### **Taxation**

The Yorkshire Cricket Foundation is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a Charitable Company for UK corporation tax purposes. Accordingly, the Charitable Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## **1. Critical Accounting Estimates and Judgements**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount 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 consider that there are no key estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

# The Yorkshire Cricket Foundation

## Notes to the Financial Statements for the year ended 31 August 2023

### 2. Analysis of expenditure on charitable activities

For the year ended 31 August 2023	Provision and promotion of facilities £	Education: young people £	Education: history & heritage £	2023 Total £
<b>Costs directly allocated to activities:</b>				
Funding awards	43,131	32,993	32,993	<b>109,117</b>
Educational Initiatives	34,202	49,945	34,202	<b>118,349</b>
Events	14,740	15,712	15,632	<b>46,084</b>
	92,073	98,650	82,827	<b>273,550</b>
<b>Support costs allocated to activities:</b>				
Insurance	1,592	1,592	1,592	<b>4,776</b>
Promotional material	2,104	2,104	2,104	<b>6,312</b>
Payroll and office support costs	190,930	190,930	190,930	<b>572,790</b>
Other costs	5,156	5,156	5,156	<b>15,468</b>
	199,782	199,782	199,782	<b>599,346</b>
<b>Total expenditure</b>	<b>291,855</b>	<b>298,432</b>	<b>282,609</b>	<b>872,896</b>

  

For the year ended 31 August 2022	Provision and promotion of facilities £	Education: young people £	Education: history & heritage £	2022 Total £
<b>Costs directly allocated to activities:</b>				
Funding awards	47,079	34,587	34,587	<b>116,253</b>
Educational Initiatives	49,697	62,460	43,338	<b>155,495</b>
Events	20,398	13,242	17,036	<b>50,676</b>
	117,174	110,289	94,961	<b>322,424</b>
<b>Support costs allocated to activities:</b>				
Insurance	372	372	372	<b>1,116</b>
Promotional material	2,276	2,276	2,276	<b>6,828</b>
Payroll and office support costs	164,215	164,215	164,215	<b>492,645</b>
Other costs	4,320	4,320	4,320	<b>12,960</b>
	171,183	171,183	171,183	<b>513,549</b>
<b>Total expenditure</b>	<b>288,357</b>	<b>281,472</b>	<b>266,144</b>	<b>835,973</b>

Payroll and office support costs includes £545,685 (2022: £431,458) in respect of staff costs.

These costs have been allocated on an equal basis over each of the activities of the Charitable Company. The same principle of cost allocation has been applied to 'Insurance', Promotional material' and 'Other costs'.

# The Yorkshire Cricket Foundation

## Notes to the Financial Statements for the year ended 31 August 2023

### 3. Employee Costs

	Year ended 31 August 2023 £	Year ended 31 August 2022 £
Wages and salaries	521,516	527,363
Social security costs	44,597	43,770
Pension costs	25,450	23,782
	<b>591,563</b>	<b>594,915</b>

The Charitable Company employed on average 33 employees during the period including casual employees (2022: 36).

The total remuneration of key management personnel, including employers pension and national insurance contributions for the period totalled £223,845 – 6 employees (2022: £210,122 - 5 employees). The key management personnel consist of the Managing Director, Education Manager, Health and Wellbeing Manager, Participation Manager and Heritage Manager.

One employee earned more than £60,000 per annum (2022: no employees).

### 4. Trustee remuneration and expenses

The board of Trustees of the Charitable Company are also the Directors under company law and senior leadership team are the key management personnel.

The Trustees received expenses of £42 during the period (2022: £127). Trustee indemnity insurance is included within Insurance, Support Costs (see note 2).

### 5. Tangible fixed assets

	<b>Mobile Cricket Museum £</b>
<b>Cost</b>	
At 1 September 2022	22,803
Additions	-
At 31 August 2023	22,803
<b>Depreciation</b>	
At 1 September 2022	22,803
Charge for the period	-
At 31 August 2023	22,803
<b>Net book value</b>	
At 31 August 2022 and 31 August 2023	-

# The Yorkshire Cricket Foundation

## Notes to the Financial Statements for the year ended 31 August 2023

### 6. Investments

	Investment in associated undertaking £
<b>Cost as at 1 September 2022 and 31 August 2023</b>	<b>1</b>

Details of the Charitable Company's associated undertaking are as follows. The undertaking is involved in the provision of professional cricket coaching and is registered in England and Wales.

	Description of shares held	Direct holding	Indirect holding	Accounting year ending
Pro Coach Yorkshire Cricket Ltd*	Ordinary	50%		31 August
Pro Coach Education Ltd **	Ordinary		50%	31 August
Park Avenue Bradford Ltd***	N/A	33%		31 May

\* Registered address: Carnegie Pavilion, Kirkstall Lane, Leeds, LS6 3BU (Registered No. 06945595)

\*\* Subsidiary of Pro Coach Yorkshire Cricket Ltd; registered address: St Michaels Lane, Leeds, LS6 3BR (Registered No. 07588848).

\*\*\* The Charitable Company is a founding member of Park Avenue Bradford Limited (Registered No.10754974), a private company limited by guarantee, with an investment of £nil. The principal activities of the company are to provide and promote facilities for the playing of cricket and other sports at the Park Avenue Ground in Bradford. Registered address: Carnegie Pavilion, Kirkstall Lane, Leeds, LS6 3DP.

### 7. Debtors

	Year ended 31 August 2023 £	Year ended 31 August 2022 £
Trade Debtors	58,196	35,219
Accrued Income	150,168	38,011
Prepayments	-	508
	<b>208,364</b>	<b>73,738</b>

# The Yorkshire Cricket Foundation

## Notes to the Financial Statements for the year ended 31 August 2023

### 8. Creditors: amounts falling due within one year

	Year ended 31 August 2023 £	Year ended 31 August 2022 £
Accruals	32,378	70,239
Trade Creditors	43,240	43,143
Other Creditors	111,264	-
Tax and Social Security	9,254	48,046
Deferred Income (Note 9)	8,882	1,294
	<b>205,018</b>	<b>162,722</b>

### 9. Deferred Income

	Year ended 31 August 2023 £	Year ended 31 August 2022 £
Brought forward	1,294	-
Released in the period	(1,294)	-
Deferred in the period	8,882	1,294
Carried forward	<b>8,882</b>	<b>1,294</b>

# The Yorkshire Cricket Foundation

## Notes to the Financial Statements for the year ended 31 August 2023

### 10 Restricted Funds

For the year ended 31 August 2023	Balance at 31 August 2022	Income	Expenditure	Balance at 31 August 2023
Income	£	£	£	£
M Barker Legacy Funds	14,406	-	-	14,406
Charitable Youth Trust – Enjoy Cricket	18,382	13,617	(29,999)	2,000
Kevin Armitage Scholarship Fund	4,000	-	-	4,000
Core Cities South Asian Project	117,623	104,300	(125,435)	96,488
Lords Taverners Wicketz Project	-	86,886	(86,886)	-
The ACE Programme	-	40,250	(24,534)	15,716
Bradford MDC Heritage Project	-	12,500	(3,000)	9,500
<b>Total restricted funds</b>	<b>154,411</b>	<b>257,553</b>	<b>(269,854)</b>	<b>142,110</b>

  

For the year ended 31 August 2022	Balance at 31 August 2021	Income	Expenditure	Balance at 31 August 2022
Income	£	£	£	£
M Barker Legacy Funds	14,406	-	-	14,406
Charitable Youth Trust – Enjoy Cricket	5,100	30,489	(17,207)	18,382
Kevin Armitage Scholarship Fund	4,000	-	-	4,000
Core Cities South Asian Project	94,387	106,399	(83,163)	117,623
Lords Taverners Wicketz Project	-	71,529	(71,529)	-
<b>Total restricted funds</b>	<b>117,893</b>	<b>208,417</b>	<b>(171,899)</b>	<b>154,411</b>

#### Purpose of Funds:

The M Barker legacy funds relate to a £20,000 legacy from M Barker, received in 2010. The funds are restricted as follows; £10,000 to provide an annual £250 award and trophy to the most improved player within the under 14 age group, as proposed by the county age group coaches; and £10,000 to award small grants (currently limited to £250) to help towards the cost of travel, kit and equipment, coaching etc. for promising young players who are in need of specific financial support to flourish in the game, a ‘hardship fund’. Hardship awards are reviewed on a case-by-case basis by the Board of Trustees.

The Charitable Youth Trust – Enjoy Cricket Fund is to fund a scheme run by the Yorkshire Cricket Foundation with the aim to get young people playing cricket in the school holidays. Cricket Club apply to the Foundation for funding to run an enjoy cricket scheme and this is to cover the costs of the centre administrators, coaches and printing costs.

Kevin Armitage Scholarship Fund may be used to contribute £1,500 a year towards the costs of one of the YCCC Academy players going overseas to play cricket during the winter.

Core Cities South Asian Project is funded from the ECB and Sport England to run a three-year project in Leeds and Bradford providing cricketing opportunities to the South Asian communities in these cities. The fund is to cover the costs of a full-time development officer to run the project, developing facilities and running programmes aimed at increasing participation.

# The Yorkshire Cricket Foundation

## Notes to the Financial Statements for the year ended 31 August 2023

### 10 Restricted Funds (continued)

The Lord's Taverners Wicketz project is a community cricket programme targeting young people aged 8-16 living in areas of deprivation and hard-to-reach groups without access to sporting opportunities and the benefits sport can bring. By establishing sustainable community cricket hubs, we provide year-round weekly cricket sessions with a focus on developing crucial life skills.

The ACE Programme is a project to broaden the outreach of cricket and allow inner city children, who would not have access previously, the opportunity to try something new and build on their athletic skills.

The Bradford MDC Heritage Project

### 11. Analysis of fund balances between the net assets

	Year ended 31 August 2023 Restricted £	Year ended 31 August 2023 Unrestricted £	Year ended 31 August 2023 Total £	Year ended 31 August 2022 Restricted £	Year ended 31 August 2022 Unrestricted £	Year ended 31 August 2022 Total £
Fixed assets	-	1	1	-	1	1
Net current assets	142,110	39,805	<b>181,915</b>	154,411	71,093	<b>225,504</b>
	142,110	39,806	<b>181,916</b>	154,411	71,094	<b>225,505</b>

### 12. Retirements benefits

The Charitable Company operated a defined contribution pension scheme during the period. Under this scheme, the Charitable Company contributed 6% of basic salary into the scheme. There were 13 employees enrolled in the scheme at the year-end (2022: 26). The total employer contributions during the year amounted to £25,450 (2022: £23,782).

The total pension creditor at 31 August 2023, including both employees and employers pension contributions, was £3,279 (2022: £31,939). This has been settled post year-end.



# **The Yorkshire Cricket Foundation**

## **Notes to the Financial Statements for the year ended 31 August 2023**

### **13. Related party transactions**

Other than disclosed in note 4 there were no transactions with Trustees during the current year or previous period.

T Grey-Thompson and J Jackson were both Directors of the Yorkshire County Cricket Club (the Club) during the year. Yorkshire County Cricket Club have the right to appoint two Directors of the Charitable Company and must give their approval for all Director appointments.

During the year £25,080 (2022: £17,907) was received from the Club and the Charitable Company made payments to the Club totalling £110,987 (2022: £42,258). There is a debtor balance owed to the Charitable Company by the Club of £69,409 (2022: £Nil) at the year-end. There is also a creditor balance owed to the Club of £34,557 (2022: £Nil) at the year-end.

During the year £Nil (2022: £9,724) was received from Pro Coach Yorkshire Cricket Limited, and £Nil (2022: £7,500) from Pro Coach Education Limited. There is a debtor balance owed to the Charitable Company by Pro Coach Yorkshire Limited of £27,224 (2022: £2,224) at the year-end. There is also a creditor balance owed to Pro Coach Yorkshire Limited of £98,645 (2022: £Nil) at the year-end. During the period £Nil (2022: £5,678) was paid to Pro Coach Education Limited.

During the year the YCF also incurred £1,100 (2022: £nil) of costs from Park Avenue Bradford Ltd in respect of hire charges for the Bradford Park Avenue ground.

# The Yorkshire Cricket Foundation

## Notes to the Financial Statements for the year ended 31 August 2023

### 14. Comparative Statement of Financial Activity

	Note	Unrestricted funds £	Restricted funds £	Total year ended 31 August 2022 £	Total year ended 31 August 2021 £
<b>Income from:</b>					
<i><b>Donations and Legacies:</b></i>					
Donations, non-performance grants and legacies		304,302	-	304,302	93,022
<i><b>Charitable activity:</b></i>					
Coronavirus Job retention scheme		5,077	-	5,077	162,292
Grants		55,375	208,417	263,792	436,752
Educational Initiatives		261,793	-	261,793	100,768
<b>Total income</b>		626,547	208,417	834,964	792,834
<b>Expenditure on:</b>					
<i><b>Charitable activities:</b></i>					
Provision and promotion of facilities		223,302	65,053	288,355	235,941
Education – young people		228,050	53,423	281,473	267,617
Education – history and heritage		212,722	53,423	266,145	226,850
<b>Total expenditure</b>	<b>2</b>	664,074	171,899	835,973	730,408
<b>Net movement in funds</b>		(37,527)	36,518	(1,009)	62,426
Funds brought forward		108,621	117,893	226,514	164,088
<b>Funds carried forward</b>	<b>11</b>	71,094	154,411	225,505	226,514

### 15. Reconciliation of net movement in funds to net cash flow from operating activities

	Year ended 31 August 2023 £	Year ended 31 August 2022 £
Net movement in funds	(43,589)	(1,009)
<b>Adjustments for:</b>		
Decrease / (Increase) in debtors	(134,626)	37,376
Increase in creditors	42,296	57,500
<b>Net cash generated by operating activities</b>	<b>(135,919)</b>	<b>93,867</b>