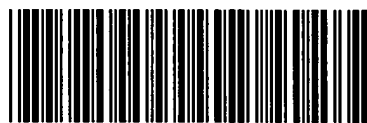


Charity registration number 1130878

Company registration number 06934670 (England and Wales)

**THE YORKSHIRE CRICKET FOUNDATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 JANUARY 2025**

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30/10/2025

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# THE YORKSHIRE CRICKET FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	J Jackson	
	J Clarke	
	J Ellison	(Appointed 14 May 2024)
	S Hartley	(Appointed 14 May 2024)
	A J Birkinshaw	(Appointed 1 July 2025)
	R L Burton	(Appointed 1 July 2025)
	I Cotterhill	(Appointed 1 July 2025)
	P A Malik	(Appointed 1 July 2025)
	V Rehal	(Appointed 1 July 2025)
Charity number	1130878	
Company number	06934670 (Limited by Guarantee)	
Registered office	The Carnegie Pavilion Emerald Headingley Cricket Ground Kirkstall Lane Leeds LS6 3DP	
Auditor	Azets Audit Services Limited 12 King Street Leeds LS1 2HL	
Bankers	HSBC Plc City Branch 33 Park Row Leeds LS1 1LD	

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# THE YORKSHIRE CRICKET FOUNDATION

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 4
Statement of Trustees' responsibilities	5
Independent auditor's report	6 - 8
Statement of financial activities	9
Balance sheet	10
Statement of cash flows	11
Notes to the financial statements	12 - 24

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# THE YORKSHIRE CRICKET FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE PERIOD ENDED 31 JANUARY 2025

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The Trustees present their report and the audited financial statements of the Yorkshire Cricket Foundation ("the Charitable Company") for the period ended 31 January 2025. The financial statements have been prepared in accordance with the accounting policies set out in Notes 1 and 2 to the accounts and comply with the Charitable Company's Trust Deed and all applicable legislation and guidance.

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).

### Structure, Governance and Management

J Jackson	
J Clarke	
J Ellison	(Appointed 14 May 2024)
S Hartley	(Appointed 14 May 2024)
S Pascoe	(Resigned 25 April 2024)
S Walton	(Resigned 7 November 2024)
T C D Grey-Thompson	(Resigned 25 April 2024)
A Bashir	(Resigned 25 October 2023)
R P Hodson	(Appointed 25 April 2025 and resigned 1 July 2025)
V Arthur	(Resigned 17 September 2024)
A J Birkinshaw	(Appointed 1 July 2025)
R L Burton	(Appointed 1 July 2025)
I Cotterhill	(Appointed 1 July 2025)
P A Malik	(Appointed 1 July 2025)
V Rehal	(Appointed 1 July 2025)

### Governing Document

The Charity is structured as a charitable trust governed by a Trust Deed dated 29 May 2009 and subsequently amended on various occasions, most recently July 2025; it is a charity registered by the Charity Commission, number 1130878, operating from the registered office shown above.

The Yorkshire Cricket Foundation is a company limited by guarantee and is governed by its own Memorandum and Articles of Association which were signed on 23 July 2009.

### Governance and Management

The Charitable Company is governed by the Trustees who hold regular meetings. Decisions are taken at meetings when a quorum is present (as laid out in the governing document) and in the period in question all meetings were quorate. Decisions may also be taken without a meeting on a unanimous basis through written resolution or other communication between the Trustees.

The day-to-day management of the affairs of the Charitable Company is delegated to the professional staff of the Charitable Company.

# THE YORKSHIRE CRICKET FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 JANUARY 2025

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### *Appointment and governance principles of Trustees*

The Charitable Company may appoint new or additional Trustees by resolution at a properly constituted meeting and subject to appropriate checks having been undertaken.

The Trustees who have served during the year are set out on page 1. All Trustees give of their time freely and no Trustee may receive any remuneration or other benefit in money or money's worth from the Charity, although there is provision for some expenses to be claimed in line with the expenses policy. On appointment, all new Trustees receive information and training as appropriate to ensure that they are familiar with all aspects of the Charity including its finances and objectives.

The Trustees have regard to the principles of the Charity Governance Code and applied these to the operation of the Charitable Company throughout the period.

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 reappointed 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.

### *Purpose and Objectives*

The purpose of the Charitable Company, as per its Constitution, is for the promotion of community participation in healthy recreation, by the provision of facilities for the playing of cricket. The Yorkshire Cricket Foundation is the official charity and community arm of Yorkshire County Cricket Club, and works with local partners to transform the lives of people in our region for the better, through the power of cricket.

The Charitable Company has delivered against this purpose in a number of ways, some of which are referred to briefly in this report but which are laid out in full in the Annual Report 23/24 posted on the Foundation website.

### *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.

## **Achievements and performance**

### *Financial review*

During the period, the Charitable Company received income of £575,307. Total expenditure was £693,085, resulting in a net surplus of £16,858. At the period end 31 January 2025, the Charitable Company held unrestricted funds balance of £87,662, and restricted funds balance of £111,112 as set out in Notes 18 and 19. The Charitable Company works with a number of key stakeholders who provide core restricted funding; these include the ECB and the Lord's Taverners.

### *Promoting participation and inclusion*

The following are examples of activity that fulfils the purpose and delivers on the objectives of the Charitable Company. More than 36,000 participants took part in more than 40 projects. Further details and other activities are available in the Annual Report.

### *The ACE Programme*

The ACE Programme was designed to engage young people of African and Caribbean heritage, launching a talent search to identify promising players. It aims to inspire the wider game to support reconnecting the Black community with cricket. In 2024, ACE operated in five primary schools, one secondary school, one community hub, one development academy and one development hub. These locations provide essential training, mentorship, and opportunities for young cricketers.

# THE YORKSHIRE CRICKET FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 JANUARY 2025

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### *Walking Cricket*

A modified version of the traditional game, designed to be accessible for older adults or those with reduced mobility, Walking Cricket was launched in 2019 through a partnership between the Yorkshire Cricket Foundation and the University of the Third Age.

In 2024 Yorkshire took part in the MCC Walking Cricket Competition at the iconic Lord's Cricket Ground, joining teams from across the country for a three-day indoor tournament. The Yorkshire Walking Cricket Festival was held at Park Avenue Bradford in the new ECB Domes. The event welcomed eight teams and 64 players from across the county for a full day of friendly competition.

### *The Wicketz Programme*

This is a nationally funded initiative by The Lord's Taverners, delivered by YCF across Leeds, Bradford, and Hull. Designed to engage young people aged 8–19, particularly those from areas of deprivation or underrepresented communities, Wicketz provides free, year-round cricket sessions while addressing wider social issues through targeted workshops and life skills training.

In 2024, Hull participants joined the Scarborough Beach Festival, combining cricket on the beach with a visit to a professional match - many for the first time. Additionally, the Girls Wicketz Festival at Headingley in May brought Hull, Leeds, and Bradford hubs together for a day of cricket and a full stadium tour.

### *Cardio Cricket*

Cardio Cricket is an inclusive initiative designed to encourage South Asian females, particularly those who wouldn't typically engage in sport, to get active through cricket-inspired fitness. In 2024 this led to the Cardio Cricket Festival at Park Avenue Bradford, bringing together women and girls from all the hubs in Leeds and Bradford for a day of indoor softball cricket and celebration. This activity is one of many that benefits from the support of the Keith Howard Foundation.

### *Cric-Kit*

The Cric-kit recycling programme aims to create awareness and a culture whereby donating, recycling and reusing sports clothing is done more frequently to help break down barriers in communities to participation. Local Cric-Kit Hubs have further strengthened impact through dedicated donation hubs across Yorkshire, ensuring a convenient and structured way for individuals to contribute or receive equipment. Located in Headingley, Bradford and Sheffield, these hubs are collection points for cricket clothing and gear redistribution. Cric-Kit has made it easier for players of all ages to access the necessary equipment, promoting inclusivity and sustainability.

## **Financial policies**

### *Risk management*

The Trustees have, within the period under review, assessed the risks that the Charitable Company faced, including some uncertainties as to the level of income, and took action where appropriate to minimise those risks. This included, for example, reducing fixed costs where appropriate and appointing a Safeguarding lead Trustee. The Board has established a Finance, Audit and Risk Sub-Committee and this will continue to monitor and re-consider the risks the Charitable Company is exposed to during the coming period, reporting to the Board on a regular basis, as does the Safeguarding lead.

### *Going concern*

After due consideration and review, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

# THE YORKSHIRE CRICKET FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 JANUARY 2025

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### *Reserves policy*

The Trustees recognise that the Charitable Company needs to build an appropriate level of unrestricted reserves in order to meet unforeseen adverse financial circumstances. The Trustees will therefore take this into account when the Charitable Company approves its annual budget to ensure that adequate reserves are set aside over forthcoming financial periods, commensurate with its projected level of financial activity.

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). Free reserves at the period end were £198,773.

### **Plans for future periods**

The Trustees are pleased to report that the direction, prospects and impact of the Yorkshire Cricket Foundation (YCF) is continuing to strengthen and grow. This is driven by several key events that have happened since January 2025.

Most notably, the merger of the Yorkshire Cricket Foundation with the Yorkshire Cricket Board (YCB) on 1 July 2025. This has created a unified organisation overseeing both community cricket programmes and club cricket across Yorkshire. This integration enables a holistic support structure that spans from primary schools and junior clubs to senior groups and walking cricket.

The newly merged entity is led by a Board of Trustees, comprising some of the pre-existing YCF Trustees and YCB Directors. This diverse board brings a wealth of experience and expertise from both the charity and cricket sectors, offering strategic and operational guidance.

Additionally, the appointment of a new Managing Director introduces focused leadership and day-to-day management. Their role is pivotal in guiding staff, implementing strategic goals, and ensuring the smooth operation of cricket initiatives across the county.

### **Auditor**

In accordance with the charitable company's articles, a resolution proposing that Azets Audit Services Limited be reappointed as auditor of the charitable company will be put at a General Meeting.

### **Post balance sheet events**

Subsequent to the period end, on 1 July 2025 the trade and assets of The Yorkshire Cricket Board, a company limited by guarantee, was donated to the Charitable Company thereby merging the entities.

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

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

The Trustees' report was approved by the Board of Trustees.



.....  
J Jackson

**Deputy Chair of the Board of Trustees**

Date: 28/10/2025  
.....

# **THE YORKSHIRE CRICKET FOUNDATION**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE PERIOD ENDED 31 JANUARY 2025***

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The Trustees, who are also the directors of The Yorkshire Cricket Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial Period 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 charitable company for that Period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

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 YORKSHIRE CRICKET FOUNDATION

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF THE YORKSHIRE CRICKET FOUNDATION

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#### Opinion

We have audited the financial statements of The Yorkshire Cricket Foundation (the 'Charitable Company') for the Period ended 31 January 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2025 and of its incoming resources and application of resources, for the Period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *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.

#### 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 Charitable Company'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 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 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.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# THE YORKSHIRE CRICKET FOUNDATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE YORKSHIRE CRICKET FOUNDATION

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#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charitable Company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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 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 the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- 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.

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 YORKSHIRE CRICKET FOUNDATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE YORKSHIRE CRICKET FOUNDATION

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#### **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 Trustee's report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report have been prepared in accordance with the applicable legal requirements.

#### **Use of our report**

This report is made solely to the charitable companies's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Jessica Lawrence*

**Jessica Lawrence (Senior Statutory Auditor)**

**For and on behalf of Azets Audit Services Limited, Statutory Auditor  
Accountants**

12 King Street  
Leeds  
LS1 2HL

28/10/2025  
Date: .....

# THE YORKSHIRE CRICKET FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 JANUARY 2025

		Unrestricted funds Period ended 31 January 2025 £	Restricted funds Period ended 31 January 2025 £	Total Period ended 31 January 2025 £	Total Year ended 31 August 2023 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	109,339	-	109,339	199,029
Charitable activities	4	95,131	370,837	465,968	630,278
<b>Total income</b>		<b>204,470</b>	<b>370,837</b>	<b>575,307</b>	<b>829,307</b>
<b>Expenditure on:</b>					
Charitable activities	5	291,250	401,835	693,085	872,896
<b>Net outgoing resources before write-off</b>		<b>(86,780)</b>	<b>(30,998)</b>	<b>(117,778)</b>	<b>(43,589)</b>
Amounts written-off	6	134,636	-	134,636	-
<b>Net movement in funds</b>		<b>47,856</b>	<b>(30,998)</b>	<b>16,858</b>	<b>(43,589)</b>
Fund balances at 1 September 2023		39,806	142,110	181,916	225,505
<b>Fund balances at 31 January 2025</b>		<b>87,662</b>	<b>111,112</b>	<b>198,774</b>	<b>181,916</b>

The statement of financial activities includes all gains and losses recognised in the Period.

The statement of financial activities includes all gains and losses recognised in the Period. 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.

The notes on pages 12 to 24 form part of these financial statements.

# THE YORKSHIRE CRICKET FOUNDATION

## BALANCE SHEET

AS AT 31 JANUARY 2025

		17 month period ended 31 January 2025	Year ended 31 August 2023
	Notes	£	£
<b>Fixed assets</b>			
Investments	12	1	1
<b>Current assets</b>			
Debtors	14	13,824	208,364
Cash at bank and in hand		221,217	178,569
		235,041	386,933
<b>Creditors: amounts falling due within one year</b>	15	(36,268)	(205,018)
Net current assets		198,773	181,915
<b>Total assets less current liabilities</b>		198,774	181,916
<b>Income funds</b>			
Restricted funds	18	111,112	142,110
Unrestricted funds		87,662	39,806
		198,774	181,916

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Trustees on 28/10/2025

*J Jackson*

J Jackson

Deputy Chair of the Board of Trustees

Company registration number 06934670

# THE YORKSHIRE CRICKET FOUNDATION

## STATEMENT OF CASH FLOWS

**FOR THE PERIOD ENDED 31 JANUARY 2025**

		17 month period ended 31 January 2025	Year ended 31 August 2023
	Notes	£	£
<b>Cash flows from operating activities</b>			
Cash generated from/(absorbed by) operations	23	42,648	(135,919)
<b>Net increase/(decrease) in cash and cash equivalents</b>		42,648	(135,919)
Cash and cash equivalents at beginning of Period		178,569	314,488
<b>Cash and cash equivalents at end of Period</b>		221,217	178,569

# THE YORKSHIRE CRICKET FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 JANUARY 2025

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#### 1 Accounting policies

##### Charity information

The 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.

#### 1.1 Reporting period

The charitable company has presented the figures within the accounts for an extended period of the 17 month period to 31 January 2025 to move the year end in-line with the England and Wales Cricket Board. Therefore, the comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

#### 1.2 Accounting convention

The financial statements have been prepared in accordance with the Charitable Company's Memorandum, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The Charitable Company is a Public Benefit Entity as defined by FRS 102.

Under section 100 of the Co-Operative and Community Benefit Societies Act 2014 (the Act), none of The Yorkshire County Cricket Club's fixed asset investments meet the definition of a subsidiary. The Act only requires a consolidation to be prepared where investments meet the definition of a subsidiary, and under FRS 102 an entity is exempt from preparing consolidated financial statements if not required by the applicable statutory framework (in this case, the Act). As such, The Yorkshire Cricket Foundation has not been included within consolidation of The Yorkshire County Cricket Club's financial statements.

The financial statements are prepared in sterling, which is the functional currency of the Charitable Company. 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.

#### 1.3 Going concern

The results for the period show the Charitable Company made a surplus of £16,858 and the Balance Sheet has a net funds position of £198,774, of which £111,112 is restricted. The Charitable Company 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 Club").

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.4 Charitable funds

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.

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.

# THE YORKSHIRE CRICKET FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JANUARY 2025

### 1 Accounting policies

(Continued)

#### 1.5 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.

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.

#### 1.6 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.

#### 1.7 Fixed asset investments

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

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

#### 1.9 Financial instruments

The Charitable Company 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.

Financial instruments are recognised in the Charitable Company's balance sheet when the Charitable Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.



# THE YORKSHIRE CRICKET FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 JANUARY 2025

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charitable Company's contractual obligations expire or are discharged or cancelled.

#### **1.10 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.

#### **1.11 Employee benefits**

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.

#### **1.12 Allocation of support costs**

Support costs are those functions that assist the work of the Charitable Company 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.

#### **1.13 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.

### 2 Critical accounting estimates and judgements

In the application of the Charitable Company'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 (CONTINUED) FOR THE PERIOD ENDED 31 JANUARY 2025

### 3 Income from donations and legacies

	Unrestricted funds 17 month period ended 31 January 2025 £	Unrestricted funds Year ended 31 August 2023 £
Donations and gifts	109,339	199,029

### 4 Charitable activities

	Charitable Income 17 month period ended 31 January 2025 £	Charitable Income Year ended 31 August 2023 £
Educational Initiatives	53,023	242,680
Grants	412,945	387,598
	465,968	630,278
<b>Analysis by fund</b>		
Unrestricted funds	95,131	372,725
Restricted funds	370,837	257,553
	465,968	630,278

# THE YORKSHIRE CRICKET FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JANUARY 2025

### 5 Charitable activities

	Charitable Expenditure 17 month period ended 31 January 2025 £	Charitable Expenditure Year ended 31 August 2023 £
Provision and promotion of facilities	115,124	92,073
Education - young people	14,036	98,650
Education - history and heritage	15,159	82,827
	<u>144,319</u>	<u>273,550</u>
Share of support costs (see note 7)	548,766	599,346
	<u>693,085</u>	<u>872,896</u>
<b>Analysis by fund</b>		
Unrestricted funds	291,250	603,042
Restricted funds	401,835	269,854
	<u>693,085</u>	<u>872,896</u>

### 6 Amount written-off

During the period, the Charitable Company transferred the trade and assets of its associated undertakings Pro Coach Yorkshire Cricket Ltd and Pro Coach Education Ltd, collectively referred to as "Pro Coach". The trade was transferred to Yorkshire Cricket Coaching Limited, a wholly owned subsidiary of The Yorkshire County Cricket Club ("the Club"). Upon completion of the transaction, the Charitable Company wrote off debts payable to the Club and Pro Coach amounting to £134,636 by virtue of a tripartite agreement.

# THE YORKSHIRE CRICKET FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JANUARY 2025

### 7 Support costs

	Provision and promotion of facilities	Education: young people	Education: history & heritage	17 month period ended 31 January 2025	Year ended 31 August 2023
				£	£
Payroll and office support costs	471,885	26,143	26,143	524,171	572,790
Other costs	22,020	1,223	1,223	24,466	15,468
Promotional material	117	6	6	129	6,312
Insurance	-	-	-	-	4,776
	<u>494,022</u>	<u>27,372</u>	<u>27,372</u>	<u>548,766</u>	<u>599,346</u>

Payroll and office support costs includes £477,704 (2023: £545,685) in respect of staff costs (note 9).

These costs have been allocated on an equal basis over each of the activities of the Charitable Company in prior periods. However, during the period this allocation has been reassessed given the reduction in income from Educational Initiatives following the conclusion of the related contract.

Therefore, support costs are now split 90:5:5 for 'Provision and promotion of facilities', 'Education: young people' and 'Education: history & heritage' respectively.

### 8 Net movement in funds

17 month period ended 31 January 2025	Year ended 31 August 2023
£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charitable company's financial statements	<u>10,945</u>	<u>9,590</u>
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### 9 Trustees

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 were reimbursed expenses of £140 during the period (2023: £42).

# THE YORKSHIRE CRICKET FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JANUARY 2025

### 10 Employees

The average monthly number of employees during the Period was:

17 month period ended 31 January 2025	Year ended 31 August 2023
Number	Number
29	33

#### Employment costs

	17 month period ended 31 January 2025	Year ended 31 August 2023
	£	£
Wages and salaries	417,285	521,516
Social security costs	33,729	44,597
Other pension costs	26,690	25,450
	<u>477,704</u>	<u>591,563</u>

The total remuneration of key management personnel, including employers pension and national insurance contributions for the period totalled £167,079 - 5 employees (2023: £223,845 - 6 employees).

Included in this amount is £14,095 paid to a Trustee during the period in their capacity as interim acting executive director.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	17 month period ended 31 January 2025	Year ended 31 August 2023
	Number	Number
£60,001 to £70,000	-	1

### 11 Taxation

The charitable company is exempt from taxation on its activities because all its income is applied for charitable purposes.

# THE YORKSHIRE CRICKET FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JANUARY 2025

### 12 Fixed asset investments

	Investment in associated undertakings
	£
<b>Cost or valuation</b>	
At 1 September 2023 & 31 January 2025	1
<b>Carrying amount</b>	
At 31 January 2025	1
At 31 August 2023	1

### 13 Associates

These financial statements are separate Charitable Company financial statements for 31 January 2025.

Details of the Charitable Company's associates at 31 January 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Pro Coach Yorkshire Cricket Ltd	Carnegie Pavilion, Kirkstall Lane, Leeds, LS6 3BU	Provision of professional cricket coaching	Ordinary	50.00	-
Pro Coach Education Ltd	St Michaels Lane, Leeds, LS6 3BR	Sports holiday courses	Ordinary	-	50.00
Park Avenue Bradford Ltd	Carnegie Pavilion, Kirkstall Lane, Leeds, LS6 3DP	Charitable company involved in promotion of cricket within the community	N/A	33.00	-

### 14 Debtors

	17 month period ended 31 January 2025	Year ended 31 August 2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	7,390	58,196
Prepayments and accrued income	6,434	150,168
	<u>13,824</u>	<u>208,364</u>

# THE YORKSHIRE CRICKET FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JANUARY 2025

### 15 Creditors: amounts falling due within one year

		17 month period ended 31 January 2025	Year ended 31 August 2023
	Notes	£	£
Other taxation and social security		4,578	9,254
Deferred Income	16	-	8,882
Trade creditors		10,793	43,240
Other creditors		1,527	111,264
Accruals and deferred income		19,370	32,378
		<u>36,268</u>	<u>205,018</u>

### 16 Deferred Income

Deferred income is included in the financial statements as follows:

	17 month period ended 31 January 2025	Year ended 31 August 2023
	£	£
Deferred income is included within:		
Current liabilities	-	8,882
	<u>-</u>	<u>8,882</u>
Brought forward	8,882	1,294
Released from previous periods	(8,882)	(1,294)
Deferred in the Period	-	8,822
	<u>-</u>	<u>8,822</u>
Carried forward	-	8,822
	<u>-</u>	<u>8,822</u>

### 17 Retirement benefit schemes

#### Defined contribution schemes

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 12 employees enrolled in the scheme at the period-end (2023: 13). The total employer contributions during the period amounted to £26,690 (2023: £25,450).

The total pension creditor at 31 January 2025, including both employees and employers pension contributions, was £3,279 (2023: £1,527). This has been settled post year-end.

# THE YORKSHIRE CRICKET FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JANUARY 2025

### 18 Restricted funds

The income funds of the charitable company include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 September 2022	Income	Expenditure	Balance at 1 September 2023	Income	Expenditure	Balance at 31 January 2025
	£	£	£	£	£	£	£
M Barker Legacy Funds	14,406	-	-	14,406	-	-	14,406
Charitable Youth Trust – Enjoy Cricket	18,382	13,617	(29,999)	2,000	68,968	(45,439)	25,529
Kevin Armitage Scholarship Fund	4,000	-	-	4,000	-	-	4,000
South Asian Project	117,623	104,300	(125,435)	96,488	149,108	(211,343)	34,253
Lords Taverners Wicketz Project	-	86,886	(86,886)	-	111,598	(86,784)	24,814
The ACE Project	-	40,250	(24,534)	15,716	41,163	(49,902)	6,977
Bradford MDC Heritage Project	-	12,500	(3,000)	9,500	-	(8,367)	1,133
	<u>154,411</u>	<u>257,553</u>	<u>(269,854)</u>	<u>142,110</u>	<u>370,837</u>	<u>(401,835)</u>	<u>111,112</u>



# THE YORKSHIRE CRICKET FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE PERIOD ENDED 31 JANUARY 2025

#### 18 Restricted funds

(Continued)

##### 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 dship 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 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 is a scheme that aims to improve historic buildings, contributing to the quality of the townscape, which should increase property values, and encourage further business investment in the area.

#### 19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	17 month period ended 31 January 2025	17 month period ended 31 January 2025	17 month period ended 31 January 2025	Year ended 31 August 2023	Year ended 31 August 2023
	£	£	£	£	£
Fund balances at 31 January 2025 are represented by:					
Investments	1	-	1	1	-
Current assets/(liabilities)	87,661	111,112	198,773	39,085	142,110
	<u>87,662</u>	<u>111,112</u>	<u>198,774</u>	<u>39,086</u>	<u>142,110</u>
	<u><u>87,662</u></u>	<u><u>111,112</u></u>	<u><u>198,774</u></u>	<u><u>39,086</u></u>	<u><u>142,110</u></u>

#### 20 Events after the reporting date

Subsequent to the period end, on 1 July 2025 the trade and assets of The Yorkshire Cricket Board, a company limited by guarantee, was donated to the Charitable Company thereby merging the entities.

# THE YORKSHIRE CRICKET FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE PERIOD ENDED 31 JANUARY 2025

#### 21 Related party transactions

J Jackson was a director of the Yorkshire County Cricket Club ("the Club") during the period. The number of Trustees shall be not less than five and not more than twelve, of whom not more than two persons may be directors, officers or employees of the Club. He resigned during 2024 from this position.

Net amounts of £2,053 were written off by the Club in the period in respect of debts due by the Charitable Company. During the period the Charitable Company made payments to the Club totalling £69,373 (2023: £110,987).

During the period, the Charitable Company transferred the trade and assets of its associated undertakings Pro Coach Yorkshire Cricket Ltd and Pro Coach Education Ltd, collectively referred to as "Pro Coach". The trade was transferred to Yorkshire Cricket Coaching Limited, a wholly owned subsidiary of The Yorkshire County Cricket Club ("the Club"). Upon completion of the transaction, the Charitable Company wrote off debts payable to the Club and Pro Coach amounting to £134,636 by virtue of a tripartite agreement.

During the period the Charitable Company also incurred £6,440 (2023: £1,100) of costs from Park Avenue Bradford Ltd in respect of hire charges for the Bradford Park Avenue ground. There is also a creditor balance owed to Park Avenue Bradford of £4,370 (2023: £Nil) at the period-end.

#### 22 Comparative Statement of Financial Activities

		Unrestricted funds Year ended 31 August 2023 £	Restricted funds Year ended 31 August 2023 £	Total Year ended 31 August 2023 £
	Notes			
<b>Income from:</b>				
Donations and legacies	3	199,029	-	199,029
Charitable activities	4	372,725	257,553	630,278
<b>Total income</b>		571,754	257,553	829,307
<b>Expenditure on:</b>				
Charitable activities	5	603,042	269,854	872,896
<b>Net movement in funds</b>		(31,288)	(12,301)	(43,589)
Fund balances at 1 September 2022		71,094	154,411	225,505
<b>Fund balances at 31 August 2023</b>		39,806	142,110	181,916

# THE YORKSHIRE CRICKET FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 JANUARY 2025

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23 Cash generated from operations	17 month period ended 31 January 2025	Year ended 31 August 2023
	£	£
Surplus/(deficit) for the Period	16,858	(43,589)
Movements in working capital:		
Decrease/(increase) in debtors	194,540	(134,626)
(Decrease)/increase in creditors	(168,750)	42,296
<b>Cash generated from/(absorbed by) operations</b>	<b>42,648</b>	<b>(135,919)</b>