

Registered number: 08332138
Charity number: 1152024

HAMPSHIRE CRICKET FOUNDATION
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

HAMPSHIRE CRICKET FOUNDATION
(A company limited by guarantee)

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HAMPSHIRE CRICKET FOUNDATION
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees	R G Bransgrove A K Dhadra C L Harwood M Jonas D Mann L G Nicholls (resigned 9 August 2023) B J Thompson N J L Trestrail H G Kutty (appointed 8 November 2023)
Company registered number	08332138
Charity registered number	1152024
Registered office	Utilita Bowl Botley Road West End Southampton SO30 3XH
Accountants	James Cowper Kreston Audit Chartered Accountants and Statutory Auditor 9th Floor The White Building 1-4 Cumberland Place Southampton Hampshire SO15 2NP
Bankers	HSBC UK Bank Plc Southampton Hampshire SO14 7DZ
Solicitors	Paris Smith 1 London Road Southampton Hampshire So15 2AE

HAMPSHIRE CRICKET FOUNDATION
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and 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) (effective 1 January 2019).

Status

Hampshire Cricket Foundation is a registered charity (Registered number 1152024) and a Company Limited by Guarantee (Registered Number 8332138).

The charity was incorporated on 14 December 2012 and as amended by special resolution registered at Companies House on 14 May 2013. Its activities are governed by its Memorandum and Articles of Association.

Registered office address

The office address of Hampshire Cricket Foundation is:

Utilita Bowl, Botley Road, West End, Southampton, SO30 3XH

Website address

The website address for Hampshire Cricket Foundation is: <https://www.utilitabowl.com/foundation/>

Trustees

The trustees of the company during the year were:

N Trestrail - Chair
R Bransgrove
D Mann
L G Nicholls (resigned 9th August 2023)
B J Thompson
A K Dhadra
C L Harwood
M Jonas
H G Kutty (appointed 8th November 2023)

Treasurer

S J Exley FCA FCCA

All trustees, with the exception of one paid part-time fundraiser, give their time voluntarily and have received no benefits or expenses from the charity. Trustees are elected to serve for an indefinite period but a minimum of one third of trustees must retire each year after which they must be re-elected at the next Annual General meeting. A new trustee may be appointed by ordinary resolution at a general meeting or by other directors at a meeting of the directors. New trustees are considered on the recommendation of members.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Organisational Structure

The day to day operation of the charity is managed on a voluntary basis by the trustees with voluntary support from members of Hampshire Stadium Limited staff. The trustees retain all decision making powers and delegate specific roles and responsibilities as detailed in the minutes of Trustee meetings.

The Trustees rely upon the excellent relationship with the Senior Management Teams of both Hampshire Stadium Limited and the Hampshire Cricket Board Limited to guide the day to day activities of the charity in both fundraising and delivery.

The key management personnel are Rod Bransgrove and David Mann, trustees of the Foundation.

Activities and Objectives

Objectives of the Hampshire Cricket Foundation.

To improve outcomes for disadvantaged individuals or groups amongst our communities by:

- i) To encourage and develop a healthy and sustainable lifestyle for young people by the provision of sport, recreation and leisure facilities aimed at those who, by virtue of social an/or economic circumstances, are otherwise excluded.
- ii) To utilise the professional expertise and facilities of Hampshire Stadium Limited and Hampshire Cricket Board to encourage healthy recreation and social inclusion through participation in sport and, in particular, organised cricket.
- iii) To provide education for children and young people encouraging healthy and productive lifestyles.
- iv) Where appropriate, to support initiatives which offer life-saving or life-supporting initiatives.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Activities and Objectives (continued)

Achievements & Performances

The Hampshire Cricket Foundation was created to support local people and in particular to support worthwhile projects in our local community.

During the last year the Foundation has supported a number of projects for charities and organisations within our county.

Specifically, these projects are aimed at helping people from disadvantaged communities to benefit from the positive social, community and health impacts that playing and following sport can deliver.

We have continued to support the Hawks Academy project which we launched in 2022 which gives opportunities for children in previously under served urban areas who would not otherwise have access to sport to play in our Academy pathway team. In 2023 we donated £23,870 to the Hawks Academy Programme.

To date we have funded the Hampshire Hawks Academy projects at Cantell School in Southampton and at Brighton Hill School in Basingstoke. We believe that the donations made by the Foundation are playing a huge role in our region in breaking down the barriers of entry to participate in Cricket and increasing participation throughout the region.

Our objective is to roll this project out into the Priory School in Portsmouth in the next 12 months. The Foundation has supported these programmes through the donation of first class coaching time, kit, equipment and facilities.

During 2023 we were delighted to fund the acquisition of a new therapy horse called Gloria at a cost of £10,000 for South Downs Equine Therapy who offer equine therapy and therapeutic riding to children and young people with physical and/or learning difficulties, autism, cerebral palsy, those with special educational needs, high levels of anxiety including non-school attenders and adults with learning disabilities. The service also works with children in care, especially those with attachment disorders and behavioural problems.

We were thrilled to donate £5,000 to the Hedge End Food Centre, run by Kings Community Church, that provides free food to families struggling during the cost-of-living crisis.

The Hampshire Cricket Foundation provided the grant to the centre, allowing them to purchase an industrial fridge and crucial supplies to help maintain and improve their service. Throughout the year through collaboration with Hampshire Stadium Limited we have also been able to provide Food Health & Safety training for many of the volunteers at the Food bank.

The charity relies solely upon a part time fundraiser, a full-time Hampshire Hawks coach and voluntary staff of Hampshire Stadium Limited.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The charity incurred a surplus of £119,638 (2022: surplus of £39,895) in the year after making charitable donations of £38,870 (2022: £42,066). The accumulated funds at the year-end stood at £275,339 (2022: £155,701), all of which is deemed to be unrestricted. Charity reserves are monitored at each trustee meeting and the reserves policy is reviewed annually.

Principal funding sources

The charity raises funds from voluntary income, fundraising events, the provision of services and grant aid funding.

Fundraising

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. Although we do not undertake widespread fundraising from the general public, the legislation defines fund raising as "soliciting or otherwise procuring money or other property for charitable purposes." Such amounts receivable are presented in our accounts as "voluntary income" and include legacies and grants.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fund-raisers, or third parties. The day to day management of all income generation is delegated to the executive team of Hampshire Stadium Limited, who are accountable to the trustees.

The charity is not bound by any undertaking to be bound by any regulatory scheme and the charity does not consider it necessary to comply with any voluntary code of practice.

We have received no complaints in relation to fundraising activities. Our terms of employment require staff to behave reasonably at all times; and as we do not approach individuals for funds we do not consider it necessary to design specific procedures to monitor such activities.

The Foundation would like to take this opportunity to express its gratitude to Persimmon Homes, Rod Bransgrove and the Maxwell Family for their kind and generous donations made during the year.

Risk Management

The major risk to the charity is securing continuing support from Hampshire Stadium Limited which currently provides operational and delivery facilities and makes financial contributions to the charity. Maintaining the relationship with Hampshire Stadium Limited is a key priority for the charity and reports of the charity's work are made to Hampshire Stadium Limited Directors on a monthly basis.

Alongside this relationship management, creating a sustainable unrestricted income generation stream continues to be a key objective of the income generation strategy. The Trustees consider that the charity has an adequate level of reserves.

Going Concern

The Trustees have given due regard to the going concern assumption and have concluded that the positive level of general reserves, a healthy cash balance, the reduced level of fixed costs and the continued support from Hampshire Cricket Company Limited, means that the going concern basis remains appropriate of these financial statements. Further details regarding the adoption of the going concern basis can be found in Note 1 to the financial statements.

HAMPSHIRE CRICKET FOUNDATION
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

Constitution

Hampshire Cricket Foundation is registered as a charitable company limited by guarantee and was set up by a Trust deed.

Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes 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 . 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 Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Statement as to disclosure of information to the independent examiner

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's independent examiner is unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any information and to establish that the charitable company's independent examiner is aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
R G Bransgrove

Trustee

Date: 12th August 2024

In preparing this Trustees report, advantage has been taken of the exemptions available under S415A of the Companies Act and from the requirements to prepare a strategic report.

HAMPSHIRE CRICKET FOUNDATION
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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Independent Examiner's Report to the Trustees of Hampshire Cricket Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated:

27 August 2024

Michael Bath BSc FCA DChA (Senior Statutory Auditor)

James Cowper Kreston Audit
The White Building
1-4 Cumberland Place
Southampton
SO15 2NP

HAMPSHIRE CRICKET FOUNDATION
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	4	32,638	32,638	42,859
Charitable activities	5	64,501	64,501	70,674
Investments	6	4,134	4,134	-
Total income		101,273	101,273	113,533
Expenditure on:				
Raising funds	7	26,974	26,974	14,793
Charitable activities		(45,339)	(45,339)	58,845
Total expenditure		(18,365)	(18,365)	73,638
Net movement in funds		119,638	119,638	39,895
Reconciliation of funds:				
Total funds brought forward		155,701	155,701	115,806
Net movement in funds		119,638	119,638	39,895
Total funds carried forward		275,339	275,339	155,701

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 18 form part of these financial statements.

HAMPSHIRE CRICKET FOUNDATION
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REGISTERED NUMBER: 08332138

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Current assets			
Debtors	12	3,906	49,281
Cash at bank and in hand		276,883	176,635
		<u>280,789</u>	<u>225,916</u>
Creditors: amounts falling due within one year	13	(5,450)	(70,215)
Net current assets		<u>275,339</u>	<u>155,701</u>
Total assets less current liabilities		<u>275,339</u>	<u>155,701</u>
Net assets excluding pension asset		<u>275,339</u>	<u>155,701</u>
Total net assets		<u><u>275,339</u></u>	<u><u>155,701</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	275,339	155,701
Total funds		<u><u>275,339</u></u>	<u><u>155,701</u></u>


The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



 R G Brangrove
 Trustee
 Date: 12th August 2024

The notes on pages 11 to 18 form part of these financial statements.

HAMPSHIRE CRICKET FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. General Information

Hampshire Cricket Foundation is a charitable company limited by guarantee and registered in England and Wales. The registered office, a company number and charity registration number are disclosed on page 1 of the Report of the trustees. The accounts were prepared in pound sterling (£) and are rounded to the nearest £1.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Hampshire Cricket Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

The Trustees, having reviewed current performance and forecasts, and the factors listed above, have a reasonable expectation that the Foundation has adequate resources to continue its operations for the foreseeable future. For this reason, the Trustees do not consider there to be any material uncertainty that may cast significant doubt on the charity's ability to continue as a going concern.

2.3 Statement of cash flows

As permitted by Section 7 of FRS 102 and Section 14 of the SORP, no statement of cash flows is required.

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

HAMPSHIRE CRICKET FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.5 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the 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.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

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

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

4. Voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	32,638	32,638	42,859
	<hr/>	<hr/>	<hr/>
<i>Total 2022</i>	<hr/> 42,859 <hr/>	<hr/> 42,859 <hr/>	

5. Fundraising activities income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Events	64,501	64,501	70,674
	<hr/>	<hr/>	<hr/>
<i>Total 2022</i>	<hr/> 70,674 <hr/>	<hr/> 70,674 <hr/>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest	4,134	4,134	-

7. Expenditure on raising funds

Raising funds

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Raising funds	26,974	26,974	14,793
<i>Total 2022</i>	14,793	14,793	

8. Charitable activities

	Activities undertaken directly 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	(45,339)	(45,339)	58,845
<i>Total 2022</i>	58,845	58,845	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Charitable activities (continued)

Analysis of direct costs

	Direct costs 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	17,733	17,733	4,998
Charitable donations	(72,313)	(72,313)	41,104
Administrative expenses	3,118	3,118	7,343
Independent examination	6,123	6,123	5,400
	<u>(45,339)</u>	<u>(45,339)</u>	<u>58,845</u>
<i>Total 2022</i>	<u>58,845</u>	<u>58,845</u>	

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,000 (2022 - £3,000).

10. Staff costs

	2023 £	2022 £
Wages and salaries	17,733	4,998
	<u>17,733</u>	<u>4,998</u>

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Coaching staff	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. The value of Trustees' remuneration and other benefits was as follows (during the period of appointment as a Trustee):

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. Trustees' remuneration and expenses (continued)

		2023	2022
		£	£
C L Harwood	Remuneration	12,000	1,500

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

12. Debtors

	2023	2022
	£	£
Due within one year		
Other debtors	2,120	49,281
Prepayments and accrued income	1,786	-
	3,906	49,281

13. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	1,184	102
Other creditors	766	67,113
Accruals and deferred income	3,500	3,000
	5,450	70,215

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds	155,701	101,273	18,365	275,339

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds	115,806	113,533	(73,638)	155,701

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	280,789	280,789
Creditors due within one year	(5,450)	(5,450)
Total	275,339	275,339

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	225,916	225,916
Creditors due within one year	(70,215)	(70,215)
Total	<u>155,701</u>	<u>155,701</u>

16. Related party transactions

D Mann and R Bransgrove, Trustees are also directors of Hampshire Stadium Limited, Ageas Bowl Experience Limited, Elite International Sports Academy Limited, Hampshire Cricket Company Limited, Southern Vipers Limited and Hampshire Leisure Hotels Limited. These companies are part of Hampshire Sport and Leisure Holdings Limited (the group).

At 31 December 2023 the Charity owed Hampshire Sport & Leisure Holdings Limited £Nil (2022: £44,648), a company with common directors. The Charity owed Hampshire Cricket Company £Nil (2022: £17,071), a company with common directors.

At December 2023 Southern Vipers Limited owed the Charity £Nil (2022: £1,147), a company with common directors. Hampshire Stadium Limited owed the Charity £Nil (2022: £45,958), a company with common directors.