

Charity number: 1155485

Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust)

Unaudited

Trustees' report and financial statements

For the year ended 31 October 2024

Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust)

Contents

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 3
Trustees' responsibilities statement	4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15

Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust)

**Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 October 2024**

A Griffiths
S Butler-Gallie
D Daly
M Wilshaw
E Davidson
B Owen (resigned 31 December 2024)
A Taylor
S White

CIO registered number 1155485

Principal office St Lawrence Ground
Old Dover Road
Canterbury
Kent
CT1 3NZ

Accountants Kreston Reeves LLP
Chartered Accountants
37 St Margaret's Street
Canterbury
Kent
CT1 2TU

Bankers NatWest Bank plc
11 The Parade
Canterbury
Kent
CT1 2SQ

Independent Examiner Christopher Gregory BA (Hons) ACA
37 St Margaret's Street
Canterbury
Kent
CT1 2TU

Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust)

Trustees' report

For the year ended 31 October 2024

The Trustees present their annual report together with the financial statements of the Charity for the period 1 November 2023 to 31 October 2024.

Objectives and activities

a. Policies and objectives

The principal objects of the charity are for the benefit of the public generally and in particular, the inhabitants of Kent and its surrounding areas:

- 1) To promote community participation in healthy recreation by providing opportunities for the playing of cricket and to promote other sporting activities capable of having a beneficial effect on health.
- 2) To provide or assist in providing opportunities for the playing of and development of the game of cricket on a recreational basis for such persons who have need for such opportunities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.
- 3) To advance the education and development of children and young people through such means as the trustees think fit in accordance with charity law.
- 4) To provide opportunities to promote social inclusion and social cohesion for the public benefit (including, for those facing mental health worries and/or dementia) by using the game of cricket and its associated facilities and using sport more generally to integrate such persons within society.
- 5) To advance the education of the public in the history and heritage of Kent cricket and of the sport of cricket generally, using all media.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

The charity has continued to promote community engagement across its core programmes focusing on healthy lifestyle activities and social cohesion through cricket. These activities have targeted socially isolated groups such as refugees and those aged over 50, who may feel socially isolated.

Highlights during the 2024 season have included:

- extending our First Change Refugee coaching and programme to support ESOL students (English for Speakers of Other Languages) from Ashford College as part of their Enrichment Programme;
- working with Kent Cricket's network of recreational cricket clubs to give young refugees now living in Kent the opportunity to play cricket at, and integrate with, local community clubs;
- expanding our Walking Cricket Hubs and Cricket & Tea events across the County with funding secured from Sport England;
- securing funds to purchase a Youth Engagement Minibus to launch our No Boundaries Programme designed to help deliver healthy diversionary activities for young people with the added ability to be targeted to areas suffering from anti-social behaviour.

Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust)

**Trustees' report (continued)
For the year ended 31 October 2024**

Financial review

a. 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. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity had incoming resources of £52,494 (2023: £89,982) and resources expended of £86,649 (2023: £63,961) in the year, resulting in net assets and total funds of £254,171 (2023: £288,326) at 31 October 2024.

The charity's reserves will be used to fund agreed activities.

The reserves policy is that three (3) months' expenditure by the Trust should be held as protection against significant short term financial pressures, and total unrestricted funds of three (3) months' expenditure should be held, as cover for any longer term and residual exposures.

The Reserves Policy will be reviewed annually and approved by the Board of Trustees.

Structure, governance and management

a. Constitution

The charity is a Charitable Incorporated Organisation which is governed by its Constitution dated 27 January 2014. The charity was originally registered in the name of Kent Cricket Recreational Trust. This was amended to Kent Cricket Development Trust on 3 March 2014.

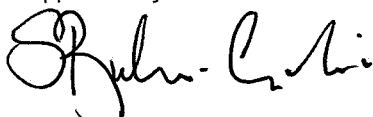
b. Methods of appointment or election of Trustees

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

Plans for future periods

Cricket has a unique ability to connect communities and improve lives. It is a sport that transcends generations and has the ability to reach beyond social boundaries in a way that few other sports can. The charity aims to make a positive impact in the communities where Kent Cricket play, by engaging with individuals and social groups that can become, and often do feel, isolated. The charity's aim is to make a difference by ensuring that Kent Cricket, as a major sporting brand, is identified as a Club that cares about its whole community.

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



S Butler-Gallie
Trustee

Date: 19 August 2025

Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust)

**Statement of Trustees' responsibilities
For the year ended 31 October 2024**

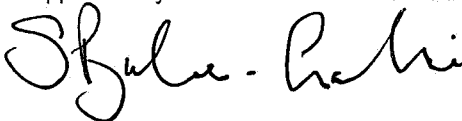
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

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



S Butler-Gallie

Trustee

Date: 19 August 2025

Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust)

**Independent examiner's report
For the year ended 31 October 2024**

Independent examiner's report to the Trustees of Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust) ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 October 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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: *Chris Gregory*

Dated: 20 August 2025

Christopher Gregory BA(Hons) ACA

Kreston Reeves LLP
Canterbury

Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust)

**Statement of financial activities
For the year ended 31 October 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Grants, donations and legacies:	3				
Grants		39,185	-	39,185	86,661
Donations and legacies		-	13,309	13,309	3,321
Total income		39,185	13,309	52,494	89,982
Expenditure on:					
Charitable activities	4	67,398	19,251	86,649	63,961
Total expenditure		67,398	19,251	86,649	63,961
Net (expenditure)/income		(28,213)	(5,942)	(34,155)	26,021
Transfers between funds	9	10,130	(10,130)	-	-
Net movement in funds		(18,083)	(16,072)	(34,155)	26,021
Reconciliation of funds:					
Total funds brought forward		202,288	86,038	288,326	262,305
Net movement in funds		(18,083)	(16,072)	(34,155)	26,021
Total funds carried forward		184,205	69,966	254,171	288,326

The Statement of financial activities includes all gains and losses recognised in the year.

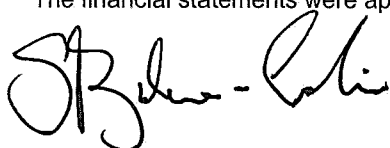
The notes on pages 8 to 15 form part of these financial statements.

Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust)

**Balance sheet
As at 31 October 2024**

	Note	2024 £	2023 £
Current assets			
Debtors	7	-	40,000
Cash at bank and in hand		256,091	250,141
		256,091	290,141
Current liabilities			
Creditors: amounts falling due within one year	8	(1,920)	(1,815)
Net current assets		254,171	288,326
Total net assets		254,171	288,326
Charity funds			
Restricted funds	9	184,205	202,288
Unrestricted funds	9	69,966	86,038
Total funds		254,171	288,326

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



S Butler-Gallie

Trustee

Date: 19 August 2025

The notes on pages 8 to 15 form part of these financial statements.

Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust)

Notes to the financial statements For the year ended 31 October 2024

1. General information

Kent Cricket Development Trust (with a working name 'Kent Cricket Community Trust') is a Charitable Incorporated Organisation, registered with the Charities Commission with the number 1155485. The principal office is St Lawrence Ground, Old Dover Road, Canterbury, Kent, CT1 3NZ.

The charitable activities continue to be to actively encourage, support and promote the playing and development of recreational cricket at all levels and age groups in Kent, and to use cricket as a means of improving the health and wellbeing of communities across Kent.

The financial statements are presented in Pounds Sterling and rounded to the nearest pound.

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 Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust) 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

The Trustees confirm that there are no material uncertainties of which they are aware that could impact upon the charity's ability to continue as a going concern.

2.3 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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

**Notes to the financial statements
For the year ended 31 October 2024**

2. Accounting policies (continued)

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

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 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.

2.6 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.

2.7 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.

2.8 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.

Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust)

Notes to the financial statements For the year ended 31 October 2024

2. Accounting policies (continued)

2.9 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	-	13,309	13,309	3,321
Grants	39,185	-	39,185	86,661
Total 2024	39,185	13,309	52,494	89,982
Total 2023	81,661	8,321	89,982	

4. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Direct costs	67,398	19,251	86,649	63,961
Total 2023	41,918	22,043	63,961	

Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust)

**Notes to the financial statements
For the year ended 31 October 2024**

5. Charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Grants	822	2,940	3,762	5,502
Accountancy fees	-	2,805	2,805	2,505
Promotion and events	6,466	1,164	7,630	4,058
Wages	53,600	8,525	62,125	49,460
Coaching	6,510	1,573	8,083	2,355
Trustee expenses	-	1,221	1,221	81
Administrative expenses	-	1,024	1,024	-
Total 2024	67,398	19,252	86,650	63,961
Total 2023	41,918	22,043	63,961	

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 October 2024, expenses totalling £1,221 were reimbursed or paid directly to 1 Trustee (2023 - £81 to 1 Trustee) for travel and subsistence expenses.

7. Debtors

	2024 £	2023 £
Due within one year		
Prepayments and accrued income	-	40,000
	-	40,000

8. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other creditors	1,920	1,815

Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust)

**Notes to the financial statements
For the year ended 31 October 2024**

9. Statement of funds

Statement of funds - current year

	Balance at 1 November 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2024 £
Unrestricted funds					
General Funds - all funds	86,038	13,309	(19,251)	(10,130)	69,966
Restricted funds					
Disability Fund	3,019	-	-	-	3,019
Alpha Foundation Fund	1,300	-	-	-	1,300
Sevenoaks District Council s.106 Fund	150,000	-	-	-	150,000
First Change Refugee Programme	47,969	22,071	(40,154)	-	29,886
50 Overs Programme	-	17,114	(27,244)	10,130	-
	202,288	39,185	(67,398)	10,130	184,205
Total of funds	288,326	52,494	(86,649)	-	254,171

Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust)

**Notes to the financial statements
For the year ended 31 October 2024**

9. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 November 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2023 £
Unrestricted funds					
General Funds - all funds	100,931	8,321	(22,043)	(1,171)	86,038
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Disability Fund	3,019	-	-	-	3,019
Alpha Foundation Fund	1,300	-	-	-	1,300
Sevenoaks District Council s.106 Fund	150,000	-	-	-	150,000
First Change Refugee Programme	7,055	71,909	(30,995)	-	47,969
50 Overs Programme	-	9,752	(10,923)	1,171	-
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	161,374	81,661	(41,918)	1,171	202,288
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	262,305	89,982	(63,961)	-	288,326
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Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust)

Notes to the financial statements For the year ended 31 October 2024

9. Statement of funds (continued)

The Disability Fund is a general fund that is built up through donations and will be used for specific disability related projects as they arise.

The Alpha Foundation Fund is for developing recreational facilities and will be made to clubs who make specific requests to update or repair their current facilities.

The Sevenoaks District Council s.106 Fund represents monies received from Sevenoaks District Council to enable the best opportunities for developing cricket within the Sevenoaks D.C area, to include facilities development, local club development and running additional participation programmes across the region.

First Change Refugee Programme is a programme focused on using Cricket as a means of integrating refugee families and unaccompanied asylum seeking minors through sport.

50 Overs Programme is targeted at those over 50 who want to engage in a healthier lifestyle and uses cricket to address issues such as social isolation amongst difficult to reach groups.

10. Summary of funds

Summary of funds - current year

	Balance at 1 November 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2024 £
General funds	86,038	13,309	(19,251)	(10,130)	69,966
Restricted funds	202,288	39,185	(67,398)	10,130	184,205
	<u>288,326</u>	<u>52,494</u>	<u>(86,649)</u>	<u>-</u>	<u>254,171</u>

Summary of funds - prior year

	Balance at 1 November 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2023 £
General funds	100,931	8,321	(22,043)	(1,171)	86,038
Restricted funds	161,374	81,661	(41,918)	1,171	202,288
	<u>262,305</u>	<u>89,982</u>	<u>(63,961)</u>	<u>-</u>	<u>288,326</u>

Kent Cricket Development Trust (Whose registered working name is Kent Cricket Community Trust)

**Notes to the financial statements
For the year ended 31 October 2024**

11. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	184,205	71,886	256,091
Creditors due within one year	-	(1,920)	(1,920)
Total	184,205	69,966	254,171

Analysis of net assets between funds - prior period

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	202,288	87,853	290,141
Creditors due within one year	-	(1,815)	(1,815)
Total	202,288	86,038	288,326

12. Related party transactions

There were no related party transactions during the year (2023: £Nil) other than trustee expenses as disclosed at note 6.

13. Controlling party

The Trustees are of the opinion that the charity has no controlling party.