



**Cricket Builds Hope ("CBH") (known as Rwanda Cricket Stadium Foundation
("RSCF") until 2018)**

UK Registered Charity Number 1157287

**Summary consolidated financial statements and Trustees' Report for the year
ended 31 December 2023**

GROWING AND USING CRICKET TO BENEFIT COMMUNITIES IN RWANDA

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Legal and Administrative Information

Reference and Administrative details

Registered Charity Number 1157287

Official Charity Address

Cricket Builds Hope
13 Cloudesley Square,
London N1 0HT

Bankers

CAF Bank Limited (Charities Aid Foundation),
25 Kings Hill Avenue,
West Malling,
Kent, ME19 4JQ

Solicitors

Reed Smith, Broadgate Tower, 20 Primrose St, London EC2A 2RS

Historic transition from RCSF to Cricket Builds Hope

Once the initial objective of the Charity, namely the construction of the Stadium now known as the Gahanga Cricket Stadium ("the Stadium") in Rwanda, had been completed, the Board of Trustees decided during 2018 to rebrand the Charity as CBH. This was to recognise the transition of the Charity's focus from being a construction project to a social project with two aims: first, through its involvement with the Rwandan NGO now known as Gahanga Cricket Stadium ("GCS") which is the leasehold owner of the land on which the Stadium has been built (see below), to oversee the ongoing operation of the Stadium, its use and future expansion to support Rwanda's cricket development, and second, in its own name to develop and deliver programmes with partner organisations using cricket as a tool for social change. The transition to CBH officially took place in April 2018.

Objectives

The Charity's purposes or objectives, in 2023 were:

- To promote community participation in healthy recreation for the benefit of the inhabitants of Rwanda by the provision of facilities for playing cricket.
- In furtherance of the above objective, but not otherwise, to construct and manage, on a not-for-profit basis, the first dedicated cricket facility in Kigali, Rwanda.
- To include within the cricket facility and operate and/or manage (within and/or outside the facility) such other activities and facilities as the Charity Trustees may decide from time to time so that the playing and/or coaching of cricket will form part of a coordinated approach to challenges facing Rwandans relating in particular to reconciliation, health, education, gender equality, and the protection of children and vulnerable adults.
- To benefit Rwandans without distinction of gender, sexual orientation, race or of political, religious or other opinions, by associating together with the community and the local authorities, NGOs, voluntary and other organisations in a coordinated effort to overcome the said challenges.

In 2019 the Charity adopted the following as its Mission Statement -

"We use cricket and the spirit of the game as a tool for positive social change in Rwanda".

Cricket Builds Hope harnesses the power of sport to promote reconciliation through social programmes. We integrate this incredible game with workshops that focus on equality, empowerment and social cohesion.

Structure, Governance & Management

Date of Registration – 3 June 2014

Type of Governing Document - Constitution (officially adopted 3 June 2014; amended on 6 February 2017 to revise objectives, on 11 April 2018 to show the change of name and following a Board Resolution on 30 November 2021 to change provisions dealing with the terms of office of its Trustees).

How the Charity is constituted - Charitable Incorporated Organisation

Directors and Trustees

The Directors of the Charity Cricket Builds Hope (CBH) are its Trustees for the purpose of charity law. The Trustees of the Charity who were in office during the calendar year of 2023 were:

Trustees in 2023

Richard Nicoll (Chair)	(Appointed 18 September 2014)
Alan Sendorek	(Appointed 1 July 2014)
Graeme Loten (Treasurer)	(Appointed 30 May 2017)
Amy Holmes	(Appointed 26 September 2017)
Albemarle Shale	(Appointed 1 January 2018)
Kevin Sinfield	(Appointed 15 May 2018; left February 2023)
Sophie Morrell (nee Langman)	(Appointed 15 May 2018)
Sarah Ludlow	(Appointed 7 August 2019)
Richard Jackson	(Appointed 26 January 2020)
Charlie Barlow	(Appointed 25 February 2020)
Shruti Saujani	(Appointed 18 Jan 2022; left 26 September 2023)
Richard Meddelton	(Appointed 29 March 2022)
John McCreery	(Appointed 25 July 2023)
Mary Maina	(Appointed 28 November 2023)

The Charity introduced two new Trustees during 2023 – John McCreery, and Mary Maina (CBH's former Country Manager and its first Trustee resident in Rwanda).

Employees and Consultants

Will Hammond was appointed to the role of CBH's Director on 7 February 2022. Initially this Contract committed the Director to working for CBH 3.5 days a week (raised to 4 days in 2023) and to spending part of his time in Rwanda and part in the UK. Apart from the Director, no other staff were employed by CBH in the UK during 2023.

A Country Manager and two Development Coaches were recruited in Rwanda to work on CBH's programme activities in 2023.

Organisational Structure

CBH has a Board of Trustees which usually meets every alternate month and is responsible for the strategic direction and policy of the Charity. The Trustees are from a variety of professional backgrounds relevant to the work of the Charity. During 2023 these Trustee meetings were increasingly held in person at The Oval with the option of attending online for those Trustees abroad or otherwise unable to

get to The Oval. The schedule of meetings was respected in 2023 and were all attended by the Director either in person or remotely.

Risks and Risk Management

The Trustees consider the various significant risks to which the Charity may be exposed and are confident that they have appropriate systems in place to mitigate these risks. Where appropriate, systems or procedures have been established to mitigate risks the Charity faces. Such procedures are periodically reviewed to ensure they continue to meet the needs of the Charity.

Related Parties

Gahanga Cricket Stadium ("GCS")

The Charity established and now works with a separate Rwandan entity, GCS, to deliver its objectives with relation to the Stadium itself. This entity was originally set up in Rwanda as a Non-Governmental Organisation (NGO) called Rwanda Cricket Stadium Foundation as the operational or delivery agent of CBH and the Rwanda Cricket Association ("RCA"). It registered as a national NGO in Rwanda, no 04/2012. Its name was changed to Gahanga Cricket Stadium ("GCS") in 2018.

In accordance with undertakings given in the Memorandum of Understanding initially signed with the RCA in 2013 and revised in 2017 (see below) the Charity has continued to make occasional payments to GCS.

Likewise, in accordance with the MoU signed between CBH and RCA for the governance of GCS, CBH nominees sit on GCS's Executive Committee and took an active role in all decisions relating to GCS during 2023. Will Hammond acted as Chair of GCS in 2023.

Rwanda Cricket Association ("RCA")

The Charity has always worked closely with the RCA to deliver the ground and thereafter to manage its continuing use and maintenance. This relationship includes ongoing discussion on how the Stadium will be run and funded post-construction. The relationship between the two organisations is formally established under a Memorandum of Understanding initially signed in 2013.

Government of Rwanda, Ministry of Sports

The Charity is grateful to the Government of Rwanda, and particularly the Ministry of Sport ("MINISPORT") for their support of their work in Rwanda. The site of the ground has been leased to GCS by the Government of Rwanda for 30 years from 4 November 2014.

A 3-year tripartite agreement between MINISPORT, CBH and RCA had been signed in November 2020, giving official Rwandan Government approval of CBH's activities in Rwanda and setting them in the context of the partnership with RCA and the Government's own policies with regard to sport and especially cricket.

In 2020 CBH successfully registered as an international NGO with the Rwanda Governance Board; this registration has since been renewed.

Activities and Achievements

Infrastructure support



In partnership with the RCA and the Rwandan Government, CBH has continued to maintain and develop the Stadium. The second cricket pitch at the Stadium was opened for matches, and overall the stadium hosted over 220 matches in 2023. The Stadium maintained its status as one of the

leading venues in the world in terms of number of international 'T20' cricket matches held. As importantly, the second ground at Gahanga has provided space for more grassroots cricket.

In May 2023, flooding devastated the district of Rubavu, where CBH had run the 'Yorkshire Tea Programme'. CBH provided direct support to partner schools in the area, enabling the rebuilding of a classroom at Noel School, along with the replacement of printers and the provision of school meals for flood-affected children at Kayanza and Sanzare Schools. A teacher from Noel School said: "I thank [CBH] for supporting our school. You helped the school to rebuild. Now... the room is working, and the learners are studying very well. We [hope] you will continue to establish the game [of] cricket in our school and the whole district of Rubavu."



Cricket for Change Programmes

Women's Empowerment Programme

CBH relaunched an enhanced version of its award-winning Women's Empowerment Programme in September 2023. Two cohorts of 30 young, underprivileged women completed the programme, which provided:

- Leadership workshops, in collaboration with Resonate (another international NGO), to bridge the confidence gap of these beneficiaries.
- Sexual and reproductive health and family planning workshops, in

- collaboration with local NGO, Impanuro Girls Initiative.
- Economic empowerment (financial literacy and entrepreneurship) workshops, in collaboration with local NGO, Faraja Rwanda.
- Creation of Voluntary Savings and Loan Associations ('Savings Teams') which provide ongoing support and access to credit for graduates (including some 'seed funding' from CBH).
- Cricket sessions that complement each workshop, bond the group and reinforce key messages (including ongoing sessions linked to savings teams).

To date, we have seen the following impact with these cohorts:

- Participants rated the programme 4.8/5 for effectiveness.
- 100% of graduates were able to accurately define the key traits of leadership and felt the training had had a positive impact on them.
- 100% of participants 'strongly agreed' that the complementary cricket sessions enhanced their learning and engagement with the programme, and 75% 'strongly agreed' that they wanted to continue playing cricket.
- Many (70%+) have started or accelerated their own income generating activities using loans from their savings groups and the impact of the mentoring and training

Weekend and Holiday Cricket Camps with Life Skills for Children at Gahanga

In 2023, CBH supported children attending the Gahanga Cricket Stadium to play cricket at the weekends. As well as cricket sessions, our three English teachers held classes after cricket sessions to support them with their studies and life chances. We also provided refreshments to all children and sports materials where possible for those in need. On average the number of children (roughly equal numbers of boys and girls) supported at the weekends was:

- 300 each Saturday
- 250 each Sunday

In partnership with the RCA, CBH also ran combined cricket and life skills camps for four weeks in the long school holidays. At the end of these camps, we ran a day long festival also inviting the parents. These were open to all children in the local area from age 6 and up, giving them access to:



- Cricket games infused with key values for life
- English language classes
- Other play-based activities
- Leadership skills and sexual and reproductive health knowledge (for the adolescents)

Attendance (see right) increased every week, with over 650 children attending in the last two weeks, and 700 for the end of camp festival.

The camps visibly increased children's English skills, confidence and knowledge in order to make healthy choices. A local leader who attended said: "As a leader I recognized that these camps reduced significantly the number of children distracted in drugs and other misleading practices," while another parent said: "Their decision making in doing unhealthy activities like watching movies for a long time shifted to doing productive activities like focusing on their homework and revision."

3. Can you name the five values you learnt during the camp. For each give an example.

a) Discipline: I learned respecting elders and young ones as well as no harsh words.

b) Integrity: I learned that if I find money somewhere, I should give it to the owner.

c) Growth: I learned expressing myself in English.

d) Fairness: I learned sharing food with others.

e) Team work: helping one another during cricket game.

Figure 1: Feedback from an attendee on the values learned through the week



Fundraising, partnerships and events



directly from part of the Programme,

Other annual Carols Kennington, hosted by The charity match the charity,

Grants and foundations totalled £49,500, including the continued partnership with Surrey County Cricket Club. An additional £13,750 was donated through the ongoing partnership with ARK Build Plc., which directly supported the maintenance of the Gahanga Cricket Stadium. Personal donations including regular subscriptions raised £15,624 for CBH.



2023 was an excellent year for CBH in terms of fundraising, with a total of £227,598 raised. The majority of this was raised through the CBH Dinner at the Oval in February, which earned £133,815 (net of costs). The evening included famous faces such as ex- England Captain Eoin Morgan, and feedback on the night was very positive from those who attended, especially the ability to hear

Fredy Ndayasenga, a coach and key previous years' Yorkshire Tea who flew over for the event.

fundraising events, for example the Service at St. Mark's Church, the annual sponsored T20 Blast Game Surrey Cricket Foundation and a held by Radley College on behalf of raised a further £11,673.

sponsorships from corporations and

Plans for Future Period



CBH continues to focus on delivering its strategic plan for 2022-25, with the key objectives of increasing the social impact of its programmes and improving the facilities at the Gahanga Stadium while ensuring its commercial sustainability. Specifically, the aims for 2024 are to:

- Continue to deliver the Women's Empowerment Programme to benefit 150+ women in Gahanga
- Restart sexual and reproductive health with cricket sessions in at least one school near the Stadium
- Continue to support children with their education through the provision of English language classes and other support, both at weekends and during holiday camps.
- Finalising the infrastructure needed for the second plot at the Stadium.
- Assisting the RCA wherever possible with the development of cricket through access to expertise and other resources in the UK.

Financial Review

The Charity's total income for the 12 months ending 31 December 2023 was £227,598 (compared to £87,625 in 2022). Of this figure about £133,815 was accounted for by the fund-raising dinner held at The Oval in February 2023.

The Charity's total expenditure for the year ended 31 December 2023 amounted to £147,179 (2022: £91,798). This included £42,000 worth of expenditure connected to the fund-raising dinner. The rest was used for staff salaries, programme activities, administrative overheads and the transfer of Ark Build's donations to GCS (see above).

Cricket Builds Hope had an overall positive balance of £80,419 when deducting expenditure from income in 2023.

At year end CBH had £167,529 in its accounts in the UK plus the equivalent of £1,110 in its foreign currency accounts in Rwanda. About one fifth of the charity's total assets were earmarked by donors for CBH's commitments to programme activities.

Risk management

As noted above, the Trustees regularly consider the various significant risks to which the Charity may be exposed and are confident that they have appropriate systems in place to mitigate these risks.

Rwanda continues to display the characteristics of an emerging market, but with a greater degree of security and less risk than many neighbouring countries in Africa. These characteristics include, but are not limited to, political uncertainty and macroeconomic vulnerability. Taxation and other legislation within Rwanda are subject to change but have recently become more predictable and of an international standard.

Cash flow risk - the Trustees understand and accept there is a cash flow risk facing the Charity to meet all expenditure commitments. To mitigate this risk, the Treasurer prepares the following:

- Annual cash flow forecasts in January each year.
- Updated cash flow forecasts based on actual cash and forecast cash flows which are prepared at least on a bi-monthly basis usually to coincide with Board meetings.
- Regular reports to the Board of Trustees on the on-going cash position of the Charity.

Credit risk - this is deemed to be low-to-moderate. Cash is held in an account at CAF Bank, a reputable financial institution in the United Kingdom which specialises in keeping accounts in the charity sector. CBH tries to maintain sufficient funds in its UK account for at least 3-6 months of expenditure in accordance with standard practices. Funds held in CBH's five bank accounts at the I&M Bank in Rwanda would typically only be enough for a few months' operations, and increasingly some invoices raised in Rwanda by larger companies can be paid by bank transfer from the Charity's British bank accounts.

Property rights risk – it is the Rwandan NGO, GCS, which owns the cricket ground, and which bears any property rights risk within Rwanda. In the event that the ownership of the cricket ground changed, CBH might have to find an alternative venue for its activities, but its existence would not be directly impacted.

Foreign exchange risk - funds are being raised primarily in £ sterling and held in a £ sterling bank account in the UK (CAF Bank). Smaller balances are held in Rwandan Francs and in US\$ in Rwanda. In 2023 the Charity did not incur any expenditure in any currency other than pounds sterling or Rwandan francs. Going forwards this is unlikely to change, save for a limited number of invoices from international partners which are occasionally denominated in US dollars. However, payments are not generally made to any country other than the UK and Rwanda.

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under that 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 the affairs of the charity and of the incoming resources and application of resources of the charity 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 judgments 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 charity will continue in business.

The Trustees are responsible for keeping 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. 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.

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

Signed on behalf of the Trustees



Richard Nicoll
Chair and Trustee,
30 October 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CRICKET BUILDS HOPE

Independent examiner's report to the trustees of Cricket Builds Hope

I report to the charity trustees on my examination of the accounts of Cricket Builds Hope (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the 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.

Stuart Mackie

S Mackie, FCA

Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 31/10/24

CRICKET BUILDS HOPE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	29,374	-	29,374	10,966
Charitable activities	5				
Charitable activities		9,500	40,000	49,500	61,250
Other trading activities	3	145,488	-	145,488	15,075
Investment income	4	<u>3,236</u>	<u>-</u>	<u>3,236</u>	<u>334</u>
Total		<u>187,598</u>	<u>40,000</u>	<u>227,598</u>	<u>87,625</u>
 EXPENDITURE ON					
Raising funds	6	46,703	-	46,703	5,222
Charitable activities	7				
Charitable activities		<u>78,894</u>	<u>18,894</u>	<u>97,788</u>	<u>86,576</u>
Total		<u>125,597</u>	<u>18,894</u>	<u>144,491</u>	<u>91,798</u>
 NET INCOME/(EXPENDITURE)		62,001	21,106	83,107	(4,173)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>74,350</u>	<u>18,869</u>	<u>93,219</u>	<u>97,392</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>136,351</u></u>	<u><u>39,975</u></u>	<u><u>176,326</u></u>	<u><u>93,219</u></u>

The notes form part of these financial statements

CRICKET BUILDS HOPE

BALANCE SHEET 31 DECEMBER 2023

		2023 £	2022 as restated £
CURRENT ASSETS	Notes		
Debtors	13	9,990	-
Cash at bank		<u>168,639</u>	<u>95,907</u>
		178,629	95,907
CREDITORS			
Amounts falling due within one year	14	(2,303)	(2,688)
		<u>176,326</u>	<u>93,219</u>
NET CURRENT ASSETS			
		<u>176,326</u>	<u>93,219</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>176,326</u>	<u>93,219</u>
NET ASSETS		<u>176,326</u>	<u>93,219</u>
FUNDS	16		
Unrestricted funds		136,351	74,350
Restricted funds		<u>39,975</u>	<u>18,869</u>
TOTAL FUNDS		<u>176,326</u>	<u>93,219</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2024 and were signed on its behalf by:



.....
R Nicoll - Trustee

CRICKET BUILDS HOPE

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial Instruments.

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

CRICKET BUILDS HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES - continued

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Transition to accruals accounting

This is the first year that the accounts have been prepared using the accruals accounting method. This has resulted in a decrease of £2,688 to the surplus reported under the receipts and payments method in 2022. This has been impacted with the adjustment for accruals in 2022.

2. DONATIONS AND LEGACIES

	2023	2022 as restated
	£	£
Donations	<u>29,374</u>	<u>10,966</u>

3. OTHER TRADING ACTIVITIES

	2023	2022 as restated
	£	£
Fundraising events	<u>145,488</u>	<u>15,075</u>

4. INVESTMENT INCOME

	2023	2022 as restated
	£	£
Deposit account interest	<u>3,236</u>	<u>334</u>

All investment income is derived from assets held in the United Kingdom.

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022 as restated
	£	£
Grants	<u>49,500</u>	<u>61,250</u>

Grants received, included in the above, are as follows:

	2023	2022 as restated
	£	£
Yorkshire Tea	-	44,750
Dragon School, Oxford	2,500	1,500
Ark Build plc	-	15,000
St James	<u>2,000</u>	<u>-</u>
Carried forward	4,500	61,250

CRICKET BUILDS HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2023	2022 as restated
	£	£
Brought forward	4,500	61,250
Surrey Cricket Club	20,000	-
Lennox Hannay	5,000	-
NIUM	10,000	-
FIS	10,000	-
	<u>49,500</u>	<u>61,250</u>

6. RAISING FUNDS

Raising donations and legacies

	2023	2022 as restated
	£	£
Dinner expenses	42,490	1,737
Other expenses	<u>4,213</u>	<u>3,485</u>
	<u>46,703</u>	<u>5,222</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Charitable activities	<u>76,899</u>	<u>19,039</u>	<u>1,850</u>	<u>97,788</u>

8. GRANTS PAYABLE

	2023	2022 as restated
	£	£
Charitable activities	<u>19,039</u>	<u>37,086</u>

CRICKET BUILDS HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

9. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Charitable activities	<u>210</u>	<u>1,640</u>	<u>1,850</u>

Support costs, included in the above, are as follows:

Finance

	2023 Charitable activities £	2022 as restated Total activities £
Bank charges	<u>210</u>	<u>81</u>

Governance costs

	2023 Charitable activities £	2022 as restated Total activities £
Accountancy and legal fees	200	-
Independent examiner fee	<u>1,440</u>	<u>-</u>
	<u>1,640</u>	<u>-</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

During the year 3 trustees (2022:none) were reimbursed out of pocket expenses totalling £2,137 (2022:£nil).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds as restated £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,966	-	10,966
Charitable activities			
Charitable activities	16,500	44,750	61,250
Other trading activities	15,075	-	15,075
Investment income	<u>334</u>	<u>-</u>	<u>334</u>
Total	<u>42,875</u>	<u>44,750</u>	<u>87,625</u>
EXPENDITURE ON			
Raising funds	5,222	-	5,222

CRICKET BUILDS HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
Charitable activities			
Charitable activities	<u>45,695</u>	<u>40,881</u>	<u>86,576</u>
Total	<u>50,917</u>	<u>40,881</u>	<u>91,798</u>
 NET INCOME/(EXPENDITURE)	 (8,042)	 3,869	 (4,173)
 RECONCILIATION OF FUNDS			
Total funds brought forward	82,392	15,000	97,392
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>74,350</u>	<u>18,869</u>	<u>93,219</u>

12. PRIOR YEAR ADJUSTMENT

A prior year adjustment has been included to correct the treatment of restricted funds in previous periods.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022 as restated
	£	£
Other debtors	<u>9,990</u>	<u>-</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022 as restated
	£	£
Taxation and social security	651	-
Other creditors	<u>1,652</u>	<u>2,688</u>
	<u>2,303</u>	<u>2,688</u>

CRICKET BUILDS HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

			2023	2022 as restated
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Current assets	138,654	39,975	178,629	95,907
Current liabilities	<u>(2,303)</u>	<u>-</u>	<u>(2,303)</u>	<u>(2,688)</u>
	<u>136,351</u>	<u>39,975</u>	<u>176,326</u>	<u>93,219</u>

16. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
Cricket Builds Hope	74,350	62,001	136,351
Restricted funds			
Womens Health and Sexual Education	15,000	24,975	39,975
Yorkshire Tea Coaching Programme	<u>3,869</u>	<u>(3,869)</u>	<u>-</u>
	<u>18,869</u>	<u>21,106</u>	<u>39,975</u>
TOTAL FUNDS	<u>93,219</u>	<u>83,107</u>	<u>176,326</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Cricket Builds Hope	187,598	(125,597)	62,001
Restricted funds			
Womens Health and Sexual Education	40,000	(15,025)	24,975
Yorkshire Tea Coaching Programme	<u>-</u>	<u>(3,869)</u>	<u>(3,869)</u>
	<u>40,000</u>	<u>(18,894)</u>	<u>21,106</u>
TOTAL FUNDS	<u>227,598</u>	<u>(144,491)</u>	<u>83,107</u>

CRICKET BUILDS HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
Cricket Builds Hope	82,392	(8,042)	74,350
Restricted funds			
Womens Health and Sexual Education	15,000	-	15,000
Yorkshire Tea Coaching Programme	<u>-</u>	<u>3,869</u>	<u>3,869</u>
	<u>15,000</u>	<u>3,869</u>	<u>18,869</u>
TOTAL FUNDS	<u><u>97,392</u></u>	<u><u>(4,173)</u></u>	<u><u>93,219</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Cricket Builds Hope	42,875	(50,917)	(8,042)
Restricted funds			
Yorkshire Tea Coaching Programme	44,750	(40,881)	3,869
	<u>87,625</u>	<u>(91,798)</u>	<u>(4,173)</u>
TOTAL FUNDS	<u><u>87,625</u></u>	<u><u>(91,798)</u></u>	<u><u>(4,173)</u></u>

The Yorkshire Tea Programme

Designed to give cricket coaching to school children in 12 schools in the vicinity of three tea estates in Rwanda. The programme was implemented by the Rwanda Cricket Association and administered by CBH. Most expenditure went on the salaries of the cricket coaches, the purchase of basic cricket equipment for each school and the organisation of inter-school tournaments. The programme finished with a final tournament in Kigali (the Yorkshire Tea Cup) in October 2022.

The Women's Empowerment and Sexual Health Fund

Used for a series of workshops for local women and children who live near to the Gahanga Cricket Stadium. These workshops, usually organised in cohorts of about 7 weeks, combine leadership skills, training in starting up a small business, sessions on sexual and reproductive health and cricket games which are so designed to emphasise the points raised in the workshops. In addition some money from this fund is used for sexual health sessions in the holiday cricket camps which are organised for local children during the school holidays.

CRICKET BUILDS HOPE

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

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.